

How should civil society stakeholders report their contribution to the implementation of the 2030 Agenda for Sustainable Development?

Technical Paper for the Division for Sustainable Development, UN DESA

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Contents

Executive Summary.....	3
Introduction	6
Section 1:CSOs and SDG reporting: framing the issues, understanding the call	9
The SDGs as a reporting framework	9
Civil Society Organisations – Definitions and Diversity	10
CSOs’ contribution to implementation – a wide account	14
Reporting and its uses.....	17
Conclusion: guiding principles for an approach to reporting.....	19
Section 2:Taking stock of current practice	21
Examples of CSO reporting on contributions to the SDGs	21
Current reporting by actors and stakeholder groups	23
CSO reporting on the SDGs: existing mechanisms	25
Conclusions	27
Section 3:Recommendations	28
The content of CSO reporting: alignment and beyond.....	28
Processes for CSO reporting on SDG contributions: multiple routes and levels	31
Incentivising and facilitating reporting	33
Conclusion	39

How should civil society stakeholders report their contribution to the implementation of the 2030 Agenda for Sustainable Development?

Dr Graham Long¹

Executive Summary

Paragraph 89 of the 2030 Agenda 2030 for sustainable development calls on major groups and other stakeholders to report on their contribution to implementation of the SDGs. With specific reference to civil society organisations (CSOs), this technical paper analyses how this call should be understood, and how it should be answered. In analysing key aspects of this issue, it finds:

- A broad and inclusive understanding of the contribution of CSOs to the SDGs is needed – stressing their specific contributions to implementation via *regulation* (as watchdogs) and *representation* (as voice for people, especially those ‘left behind’), as well as *realisation* of sustainable development outcomes through service delivery.
- Any account of SDG reporting for CSOs must acknowledge (i) the diversity of CSOs in terms of type, size, capacity, focus etc., (ii) reporting and implementation already undertaken by CSOs and (iii) the specific “value added” by the SDGs – notably, via ideas of “leave no one behind”, universality, interconnectedness and participation
- The key purposes of reporting - notably peer learning, coordination, and solidarity within the global partnership for sustainable development and within country, thematic, and regional contexts - should be identified and addressed in any reporting mechanisms. CSO reporting for mutual accountability is much less straightforward: the accountability demand for CSOs is distinct (and less onerous) compared to that of states.
- Not just reporting *per se*, but deliberation, review and follow up - and so structures and processes that facilitate these activities - are necessary to realise these collective benefits of CSO reporting for CSOs and other partners.

The paper illustrates these points with some examples of how CSOs are contributing to the 2030 Agenda in a range of ways and at different scales and levels. It also surveys nascent approaches to reporting being developed by CSOs and other stakeholders such as business and academia, drawing lessons about challenges and ideas for potential solutions.

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The technical paper then draws these threads together to offer three sets of recommendations:

On the content of reporting – identifying how CSOs could address the SDGs in their wider reporting and their activities.

- CSOs could map their activities onto SDG targets, and consider the *alignment* of their metrics and indicators with the set of SDGs and global indicators
- CSOs could consider their *compliance* with the SDGs through their functions as employers, researchers, facilitators, advocates and beyond, using the SDG targets to generate standards against which to assess their organisations.
- CSOs could consider how to realise and monitor the values of ‘leave no one behind’, participation, and policy coherence in their work.
- UN DESA should seek to support this work, notably through engaging with funders on aligning their expectations and evaluation processes to this agenda for CSOs.

On the process for CSO reporting in the 2030 Agenda follow up and review processes.

- The report finds that multi-level, multi-strand processes for CSO reporting into processes of national, regional, thematic and global review, are key, reflecting (i) the guiding principle of the 2030 Agenda that review structures at all levels should “support reporting by all relevant stakeholders” (para 74) and (ii) the principle that CSO reporting should be to the level and forum most likely to fulfil the purposes of reporting.
- From such a perspective, a global reporting mechanism for CSOs direct to UN DESA, is only one ‘backstop’ component of a much wider system.

On how CSO reporting in SDG processes could be facilitated, supported and incentivised.

- In the context of online reporting mechanism, practical steps could be taken to ensure accessibility and reduce barriers to preparing and submitting reports
- The paper finds that offering significant, widespread incentives for CSO reporting is problematic, since this could reinforce gaps and inequality between different kinds, levels and capacities of CSOs.
- The emphasis should instead be on delivering the benefits of SDG reporting for CSOs through considering how best to provide analysis, space for deliberation, and through demonstrating the significance of these reports as inputs into review processes – in effect, making reporting worthwhile for CSOs.
- UN DESA and stakeholders should assess the state of civil society engagement with SDG review processes, looking especially at what kinds of CSOs are absent or left behind, in what respects, and why. They should examine what measures – including limited, targeted incentives – might ensure a representative balance between

different kinds of CSOs and different aspects of the CSO contribution to the SDGs, across review systems as a whole.

“89. The HLPF will support participation in follow-up and review processes by the major groups and other relevant stakeholders in line with Resolution 67/290. We call on these actors to report on their contribution to the implementation of the Agenda.”²

Introduction

Paragraph 89 of “Transforming Our World: the 2030 Agenda for Sustainable Development” calls on Major Groups and other relevant stakeholders to “report on their contribution to the implementation of the Agenda” – a call reiterated in A/res/70/299.³ But how and to whom should civil society organisations (CSOs) report on their contribution to the 2030 Agenda for sustainable development (“the 2030 Agenda”) and the Sustainable Development Goals (SDGs) at their heart?⁴ And what, exactly, is their contribution? These three issues are the central concerns of this paper. All the components of this apparently simple call to report are deceptively complicated. Organised civil society is diverse (and not well defined); the 2030 Agenda is all-encompassing and interlinked; any additional reporting mechanism must slot into existing institutions and processes, be useful for states and stakeholders, and must enjoy “buy-in” from relevant stakeholders. Reflecting the idea of participation at the core of the 2030 Agenda, it should also be assembled not just *for*, but *with* and *by* CSOs. And complicating all of these issues is the question of what this mechanism is for: why CSO reporting is valuable, and what needs to happen if that value is to be realised.

In this technical paper, I address these issues in three sections. The first unpacks the questions behind the simple injunction for CSOs to report. It offers a characterisation of the SDGs and their distinctive value that goes beyond the goals and targets themselves, and a picture of civil society as diverse and unevenly engaged with the SDGs. Combining these elements, it puts forward a model for how CSOs’ diverse contributions to the 2030 Agenda should be understood, identifying their contribution along three primary dimensions. Lastly, it canvasses several different purposes for reporting. These effectively outline the potential *desiderata* for any reporting scheme, the terms in which the success of any eventual reporting scheme might be assessed. Overall, the first section aims to identify the principles that should guide the construction of any CSO reporting system. It contends that the reporting architecture should be sensitive to the diversity of civil society and to the nature of the SDG agenda; reflect the different ways in which CSOs contribute to the success of the SDGs; and reflect the reasons for wanting reporting in the first place.

The second section takes stock of relevant context and practice. It supports the more conceptual analysis of the first section by highlight some examples of the different ways and spheres in which CSOs are contributing to the 2030 Agenda for sustainable development; It then briefly examines how states, and other related stakeholder groups are developing reporting processes, and ways in which CSOs are currently reporting. This is done only briefly, and no attempt is made to draw out best

² A/Res/70/1 ‘Transforming our world: the 2030 Agenda for Sustainable Development’

³ A/res/70/299 ‘Follow-up and review of the 2030 Agenda for Sustainable Development at the global level’

⁴ For the purposes of this paper, the terms “the SDGs” and “the 2030 Agenda” are sometimes used as interchangeable in general discussion (not least because “the SDGs” are a shorter formulation, and the SDGs are the core goals of the 2030 agenda). Nevertheless, I recognise that the 2030 Agenda is composed of more than just the goals and targets of the SDGs and where this distinction is important, I draw attention to it in what follows.

practice to be emulated, although common themes and questions are identified to help frame the discussion in section 3.

In the third section, I develop and discuss recommendations and actions along three main themes, with a particular emphasis on what DESA might support these three tracks. First, I develop an account of how the SDGs bear on the activities of CSOs – to clarify the “*what*” of reporting by CSOs – and offer some recommendations on how CSOs might reflect the SDGs in their existing reporting. Second, I consider the “*how*” of reporting – the nature of the processes through which CSOs should report. The main recommendation here is to focus on maximising CSO reporting throughout the different levels and strands of SDG review, rather than placing too much emphasis on a further, discrete global-level process (though this might still be a useful component of, or complement to, such a wider system). Third, I consider how this reporting could be encouraged, facilitated and incentivised. In brief, I recommend avoiding extensive use of extra incentives, instead stressing and realising the *benefits* of SDG reporting for CSOs through purposeful review and ensuring equal and inclusive access for diverse CSOs.

This paper, as per its brief, directs itself to civil society organisations – non-state, non-market associations - not the constituencies of “Major Groups and Other Stakeholders” (MGoS). I address questions of overlaps and differences between CSOs and MGoS in section 1, but this focus on CSOs partly reflects the ways that member states have been widening the scope of “other stakeholders” consulted around, and contributing to, the 2030 Agenda.⁵ The potential contribution of CSOs to the realisation of Agenda 2030 should not be understated. There are more than 66000 international non-governmental organisations.⁶ Estimates of the total number of civil society organisations vary widely, in part reflecting differences in definition, but there are certainly several million such organisations in the world. India alone, for example, is widely cited as having over 3 million.⁷ As research from Johns Hopkins University notes, civil society organisations command substantial amounts of resources: 4.36% of the workforce across 36 countries, with volunteering and giving amounting to 2-5% of GDP in many developed countries studied.⁸ Civil society organisations are widely held to have grown in the last thirty years, and the relationship between the UN and Civil society organisations has become closer over this time, too.⁹ The SDGs and their negotiation process are significant in this context as an especially strong case of CSO participation.

Especially given the track record of CSO participation in the process of agreeing the SDGs, it might be tempting to view the CSO sector as a source of untapped, transformative potential – a ‘quick win’ for implementation, so long as the power and energy of these groups can be harnessed in the service of

⁵ Major groups, as identified in Agenda 21 “include Business and Industry, Children and Youth, Farmers, Indigenous Peoples, Local Authorities, NGOs, Scientific & Technological Community, Women, Workers and Trade Unions”. The term MGoS in its current usage also includes “other stakeholders, such as private philanthropic organizations, educational and academic entities, persons with disabilities, volunteer groups and other stakeholders active in areas related to sustainable development.” (UN Expert Group Meeting Main Discussions and Recommendations,

<https://sustainabledevelopment.un.org/content/documents/13384Final%20-%20EGM%20Outcome%20Document.pdf>, p1 note 1)

⁶ *The Yearbook of International Organisations* <https://uia.org/yearbook>

⁷ Michael Edwards *Civil Society: Third Edition* (Cambridge: Polity, 2014) p22.

⁸ Johns Hopkins Center for Civil Society Studies ‘Comparative Data Tables’ drawn from *Global Civil Society, Dimensions of the non-profit sector* http://ccss.jhu.edu/wp-content/uploads/downloads/2013/02/Comparative-data-Tables_2004_FORMATTED_2.2013.pdf

⁹ Tony Hill ‘Three Generations of UN-Civil Society Relations’ <https://www.globalpolicy.org/un-reform/31824-three-generations-of-un-civil-society-relations.html>

sustainable development. There are at least two reasons for caution about such a picture, however. First, CSOs are voluntary and citizen-driven, and, by virtue of this, independent (at least to an extent) – they cannot be ‘harnessed’ to anything without losing that independence, or without that voluntariness being steered or constrained. Second, the purpose of many of these organisations can already be readily expressed in terms of SDG targets, drivers and outcomes: civil society groups are *already* implementing the SDGs, and have been since well before the goals were agreed. This paper discusses how the SDGs might add value to their activities, but it would be a mistake to regard civil society as an *untapped* resource.

The analysis and findings of this paper might also have implications for the approaches of actors and stakeholders not centrally addressed in this paper. After all, the SDGs as *global* goals demand translation into actions, structures and processes for many groups and contexts. Unlike the MDGs, aimed narrowly at developing countries and focused tightly on specific development outcomes, the SDGs invite adoption, adaptation and prioritisation in specific contexts. The emphasis on a multi-actor “global partnership for sustainable development” means that the conundrum addressed in this paper - “what do the SDGs mean for my organisation, how should we assess our contribution, and how should we report it?” - are questions of much wider relevance.

Lastly, it should be noted that this technical paper is intended as an input to the discussion around CSO reporting, rather than a substitute for it. Reflecting the importance of participation and partnership in the SDG context – as discussed below – any mechanisms for CSO reporting should continue to be built with the participation of CSOs themselves.

Section 1:

CSOs and SDG reporting - framing the issues, understanding the call

In this opening section, my aim is to unpack the question: pulling apart, analysing, and synthesising elements to provide an account of what it means for CSOs to report on their contribution to implementation, and why it might be a good thing. This analysis is presented in four sections, on (i) the SDGs, (ii) CSOs (iii) the contribution of CSOs to the SDGs and (iv) the purposes of reporting. I conclude by synthesising these analyses into a set of principles, that will serve to guide both the stocktake of existing activity (section 2) and the recommendations on civil society reporting (section 3).

(i) The SDGs as a reporting framework

The centrepiece of the 2030 Agenda is the 17 goals and 169 targets of the SDGs. Two important aspects of the SDGs should be noted in the context of reporting. First, the SDGs are so all encompassing that almost all CSOs, just as with all governments, will already be able to identify multiple SDG outcomes that they contribute to. CSOs that work on poverty alleviation, anti-corruption, clean water, for example; on sexual and reproductive health and rights for women and girls, access to education, recycling and plastic waste; CSOs that campaign for democratisation, inclusion, equality, workers' rights; all of these will be directly contributing to targets and goals across of the SDGs, even if they are wholly unaware of the existence of the SDG framework.

Where such CSOs have reporting and accountability structures in place, they will already be measuring and reporting on contributions to SDG outcomes – although, almost certainly, not precisely in the terms of SDG targets or indicators (for example, the terms of the global indicator framework).

Simultaneously, the SDGs are recognisably imperfect as a framework of targets and indicators. In part, this is due to variation in how targets are expressed. Whilst some targets are precise and universally relevant – for example, those phrased as “eliminate all” or proportional reduction – others opt for less precise language - “reduce substantially” - or run together multiple means and ends. Furthermore, work on the global indicator framework is not currently complete, in several respects: some indicators lack methodologies and definitions, or data is not yet collected. Countries' data systems are imperfectly aligned to the SDGs, and both national and global indicators may imperfectly reflect the coverage and ambition of the SDG targets they aim to track.

The SDGs also do not clarify *who* should do *what*: that is to say, they do not divide the labour of SDG fulfilment amongst different potentially responsible actors, making it hard to judge if any one of these is doing its full or fair share. The SDGs, instead, operate through partnership between all actors, at all levels. Partnership is an attractive model for ambitious, transformative action – but for any given CSO, it might not be clear how much they *should* be doing of this global work, and so it is not clear what the relevant standard will be, in light of which to assess their contribution.

Given the preceding points, it might be asked what the added value would be for CSOs of reporting on the SDGs, and of integrating the SDGs into their objectives and activities. And, if a CSO wanted to undertake reporting that addresses the added value of the SDGs, what would it need to do?

Notwithstanding individual targets or means identified, much of what is distinctive about the SDG framework lies in its underpinning commitments.¹⁰

- *the idea that the SDGs are universal* – accepted by all, and applicable to all. Universality is a key difference from the MDGs, which were oriented squarely towards developing countries. Universality extends the relevance of the SDGs to CSOs beyond development CSOs in developing countries, and environmental CSOs in developed ones.
- *the indivisibility and interdependence* of the goals. The emphasis on interlinkages invites an assessment of the wider impacts of actions and policies taken to further the agenda. It demands policy coherence (target 17.14), and especially the avoidance of policy *incoherence* – when implementation of one part might undercut implementation of another.
- *The focus on poorest and most marginalised groups* – those “left behind”. Certain components of the SDGs themselves are especially closely aligned to the demand that no one be left behind – that is, a focus on the poorest, most marginalised and disadvantaged. It is clearly visible in the way that SDG 10 is expressed, for example in its focus on discrimination, and in SDG 5 on gender. Elsewhere in the goals, particular marginalised groups are identified by name as special focuses for efforts and review (e.g. targets 2.3, 8.5, 8.8). But it is established beyond the goals too – in the preamble where the overall aims of the SDGs are established, and as a requirement of review structures. Leave no one behind has implications for how policies are designed, what data is collected, and where review is concentrated.
- *The focus on participation* of stakeholders - in the goals themselves, in review processes, and in the global partnership - is important because it reinforces both a participatory approach to (sustainable) development projects and the wider importance of civil society organisations retaining and strengthening their links with wider civil society.

In the final section of this paper, I return to the question of how CSO reporting might align with these components of the agenda.

(ii) Civil Society Organisations – Definitions and Diversity

This paper focuses especially on the content and structure of CSO reporting, and so it is important to consider what counts as a CSO. There is more than definitional clarity at stake, however. How we understand CSOs has implications for what they can do for the 2030 agenda, and how they should be integrated into SDG review structures.

Definitions of what counts as a civil society organisation are plentiful and themselves diverse. For the purposes of this paper, the World Bank definition is taken as a good starting point, a move that is not unusual.¹¹

“the wide array of non-governmental and not-for-profit organizations that have a presence in public life, expressing the interests and values of their members or others, based on ethical, cultural, political, scientific, religious or philanthropic considerations. Civil Society Organizations (CSOs) therefore refer to a wide of array of organizations: community groups, non-governmental organizations (NGOs), labor unions, indigenous

¹⁰ See Graham Long ‘Underpinning Commitments of the SDGs’ forthcoming in Kotze, French eds. *Global Goals: Law, Theory, Practice* (Edward Elgar, Cheltenham, 2018)

¹¹ See, for example, WEF ‘The Future Role of Civil Society’

http://www3.weforum.org/docs/WEF_FutureRoleCivilSociety_Report_2013.pdf

groups, charitable organizations, faith-based organizations, professional associations, and foundations.” (World Bank)

For the aim of this paper, it is crucial to recognise that CSOs have vastly different capacities and resources, and so differ greatly in how much they could contribute to achievement of the SDGs and in their capacity to engage in reporting and review processes. CSOs are diverse in *size* – some as small as only a few people, others employing several thousand, *mission* – some focusing on a single, issue; others ranging across a number of different concerns, *funding and sources of funding* – some receiving extensive funding from states, others operating on little money from non-state donors; and *sphere of operations*, some operating within a single community, others operating across the globe. These differences are reflected in the ways that CSOs are variously classified by type, level and/or formality.¹²

What might be more common is that CSOs, even as they might aim maintain independence from state and market, operate in a heavily state-constrained space. States can enable or constrain the civil society space in which these groups organise and operate, and determine the ways in which CSOs can engage with the sphere of decision-making power, locally, nationally and globally. Where civil society space is limited - and some reports indicate exactly this, that civil society space is shrinking, globally¹³ – then expectations of reporting, review, and contribution must be tailored accordingly. Another dimension of this relationship is that states (and inter-state organisations accountable to states) are predominantly and increasingly the lead funders of large, development-oriented CSOs.¹⁴ Along with this reliance and accompanying constraints, CSOs face increasing pressures to become professional, specialised and efficient service providers – sometimes termed “NGO-isation”.¹⁵ Indeed, the reporting structures associated with this funding are one vehicle for such pressure, creating a particular context for state-NGO interaction. As Ebrahim puts it:

“funders provide NGOs with financial support and, in turn, they rely on NGOs for information which demonstrates that their funds have resulted in “successful” projects. In other words, the reputation of funders are dependent on positive assessments (by NGOs themselves as well as by hired evaluators) of NGO work. These relationships of capital exchange form a basic structure that guides interactions between NGOs and funders”¹⁶

Pressures to evaluate performance rigorously and positively are not universal, and are not universally a bad thing – nevertheless, they might serve to *weaken* CSOs who do not want to embrace this agenda, *transform* the internal culture of CSOs as they pass into this state-funded space, and *limit the independence* of those that do. This is an area where any reporting process should be careful not to compromise the independent operating space for civil society organisations and so undermine their distinctive contribution to politics from local to global levels.

It follows from what has been outlined here that CSOs can be ambivalent or hostile to the SDGs without implying any unreasonableness on their part. Of course, any account of civil society needs

¹² See, for example, Geoffrey Cameron ‘INTRAC Background Paper: How Should We Classify Civil Society?’ <https://www.sociedadennacion.cl/wp-content/uploads/2015/06/Cameron-G.-2008-Background-paper.-How-should-we-classify-civil-society.-A-review-of-mainstream-and-alternative-approaches.pdf>

¹³ CIVICUS State of Civil Society Report, 2017, <https://civicus.org/index.php/state-of-civil-society-report-2017>

¹⁴ Nicola Banks, David Hulme and Michael Edwards ‘NGOs, States and Donors Revisited: Still Too Close for Comfort?’ *World Development* 66 (2015): 707-718.

¹⁵ A. Choudry and D. Kapoor *NGOization: Complicity, Contradictions and Prospects* (London, Zed Books, 2013)

¹⁶ Alnoor Ebrahim, *NGOs and Organizational Change: Discourse, Reporting, and Learning* (Cambridge: CUP, 2005), p154

an account of what would be *uncivil* – how the definitional line is drawn between violent or properly criminal organisations and the rest. But ‘desirable’ CSOs need not be enthusiastic about the SDG agenda. Indeed, even those who engaged in the process of agreeing the SDGs were sometimes sharply critical of the level of ambition in the SDGs – e.g. on structural reform of the global economy, the balance struck between environmental protection and development, or the level of protection offered for human rights. While some CSOs will be critical, others may have chosen simply not to engage on the SDGs or in SDG terms. Others will simply be unaware, or not see the value in the SDG framework.

The overlap between the category of CSOs and the Major Group structure is another important complication for the work of this report. The UN Major Group structure “formalized nine sectors of society as the main channels through which broad participation would be facilitated in UN activities related to sustainable development”. These Major Groups comprise Women, Children and Youth; Indigenous Peoples; Non-Governmental Organizations; Local Authorities; Workers and Trade Unions; Business and Industry; Scientific and Technological Community; and Farmers.¹⁷ Other stakeholders “active in areas related to sustainable development” – for example “private philanthropic organizations, educational and academic entities, persons with disabilities, volunteer groups and other stakeholders”¹⁸ are also included in mechanisms of stakeholder discussion and coordination.

Whilst some of the UN Major Groups are clearly *not* Civil Society Organisations on the definitions I use here – notably, business and the private sector, and local authorities – it is still possible that some of the groups advocating and coordinating, within such groups of stakeholders could count as CSOs – for example, voluntary trade associations. In other cases, overlap will depend on definition – trade unions, for example, fall squarely under the definition of CSOs I am using here. The universities, think tanks and independent research institutes of the Scientific and Technological Community *can* be included under the definition I use here, but their specific concerns are not my main focus in this paper.¹⁹ In the other cases, too, there will be clear, extensive overlap or even complete identity. The NGO Major Group, for example, I take to be composed of CSOs by definition, since all non-business NGOs are CSOs (though not all CSOs are necessarily NGOs). The Women’s Major Group, the Major Group for Children and Youth, and Major Group for Indigenous Peoples are certainly partly or largely composed of sectoral CSOs and might be considered CSOs themselves. The Women’s Major Group is open to “all interested *organisations*” (emphasis mine), suggesting that the Women’s Major Group is wholly composed of CSOs; the Major Group for Children and Youth, by contrast, is open to “groups and individuals”, suggesting that there is overlap, but that individuals, too, can be members.

This helpfully draws our attention to the relationship between civil society and civil society organisations. This paper does not regard these two terms to be coextensive, though they are often taken to be.²⁰ Theorists and practitioners regard civil society as wider space, sphere or “arena” of

¹⁷ See <https://sustainabledevelopment.un.org/majorgroups/about>

¹⁸ UN Expert Group Meeting, ‘Main Discussions’, p1 fn 1

¹⁹ Universities, like other parts of the broad spectrum of CSOs, have their own specific context that, in my view, justifies treating them separately; certainly, they have slightly different roles and responsibilities in implementation – and, indeed their place in the major group system is distinctive in some respects.

²⁰ The UN website is itself not as clear on this as it might be, saying only that Civil Society “comprises civil society organizations and non-governmental organizations” <http://www.un.org/en/sections/resources-different-audiences/civil-society/index.html>

civic activism and interest articulation by citizens, “created by individuals and collectives” with CSOs actors within, or manifestations of, this sphere.²¹

Just as CSOs compose only a part of the Major Groups and Other Stakeholder constituencies, the Major Group system – even in its extended form - captures the breadth and diversity of CSOs only imperfectly. This is perhaps inevitable given geographical, resource, and systemic constraints. Though this is an area of study by itself, there is good reason to think that awareness of the Major Groups and access to their organising structures is uneven between kinds of CSOs, sectors, and countries: as a system of channels for civil society, the major group architecture is imperfect. Of course, CSOs will fit into the ‘catch-all’ category of “other stakeholders active in areas related to sustainable development”, though the structures and principles of organisation and representation for this category of stakeholders are much less well-formed. It can be readily appreciated, too, that organising partners of Major Groups face a difficult task. These focal points “who volunteer the time and resources of their organizations to collaborate with the intergovernmental process on behalf of their constituencies”, play a pivotal role - but how to represent their diverse constituents; how to “channel” communication without shaping the content of that communication; and how to facilitate and organise without ‘gatekeeping’ – these must be constant concerns.

This paper takes it as a given that the CSO community mobilised around the Major Groups does not include all CSOs who are stakeholders in SDG implementation, and is not wholly representative of CSOs globally. As Strandenaes notes, a discussion is certainly needed “on how the major groups can function more effectively to engage the wealth of NGOs including representatives of civil society actors which seem to be proliferating in all countries in the world”²² This is especially so, since the UN wants to implement the SDGs via “fully participatory processes in which *all* voices are heard”²³ (emphasis mine) and the 2030 Agenda regards SDG implementation as involving all civil society actors, not just those engaged via the current system of MGoS. The debate over reform of the major group consultation system lies beyond the scope of this paper, but it is clearly a parallel concern.

Existing reporting work by CSOs

Even allowing for the diversity of CSOs, many CSOs already undertake multiple forms of reporting. CSOs might be legally required to report to oversight bodies of the state(s) in which they are based (e.g. as a requirement of their tax status); they will report periodically to the public, including their donors, on their general activities and governance, or to funders in respect of specific projects.²⁴ They might report *inwards*, to themselves, as part of a review or learning process in performance and governance, and might also report to beneficiaries or those they represent as an exercise in accountability. These existing processes are important as context, and also as a vehicle for realising some of the benefits of reporting and review. I address them further in this section, and offer some recommendations on the content of CSO reporting in section 3 below.

²¹ CIVICUS ‘Methodology note on the Civil Society Enabling Index’

<https://www.civicus.org/downloads/Methodological%20note%20on%20the%20CIVICUS%20Civil%20Society%20Enabling%20Environment%20Index.pdf>; see also Edwards *Civil Society*

²² Jan Gustav Strandenaes ‘Participatory democracy - HLPF laying the basis for sustainable development governance in the 21st Century’ UN DESA Technical Paper, (2014) pp.66-67

<https://sustainabledevelopment.un.org/content/documents/3682The%20High%20Level%20Political%20Forum,%20major%20groups%20and%20modalities.pdf>

²³ UN-NGLS ‘Advancing Regional Recommendations on the Post 2015 Development Agenda’ https://www.un-ngls.org/IMG/pdf/UN-NGLS_Post-2015_Regional_Consultation_September_2013.pdf

²⁴ Ebrahim offers a helpful summary of these different levels Alnoor Ebrahim ‘The Many Faces of Nonprofit Accountability’ *Working Paper* (2010) <http://www.hbs.edu/faculty/Publication%20Files/10-069.pdf>

(iii) CSOs' contribution to implementation – a wide account

Given the injunction of paragraph 89 that CSOs should “report on their contribution” to implementation, it is important to identify what this contribution is and how it should be understood. The diversity of CSOs and the breadth of the SDGs both complicate this exercise – one account is *very* unlikely to fit all. Nevertheless, this paper attempts to offer a broad characterisation of three core ways in which CSOs contribute to implementation of the SDGs – their roles in *realisation, representation and regulation*.²⁵ To support the claim that these can fairly be considered constituent parts of CSOs' contribution to the 2030 Agenda, I connect these functions to specific text from the agreement itself. Though I present these here in turn, they are interlinked, as I will go on to note. Beyond these integral functions, it also identifies CSOs' role in *transmission* as a further key enabler of SDG success.

Realisation

One way to conceive of the role of CSOs in the SDGs is to view them as one of several agents who directly bring about the outcomes envisioned in the 2030 agenda – including by being tasked (or tasking themselves) with specific means of implementation. This might be naturally thought of as the first and foremost CSO 'contribution': what are CSOs doing, on the ground, to deliver SDG outcomes? This contribution of CSOs to *realisation* stresses their role in service delivery, but also their expertise in designing and employing means of implementation.

In the 2030 Agenda, then, the targets under each goal are the objects of this kind of contribution. CSOs can contribute to the achievement of these targets *directly* - through realising these targets themselves – and also *indirectly*, by removing obstacles to implementation or driving implementation by others. This kind of contribution in the SDG context reflects a larger identification of CSOs' value as lying in service delivery and technical expertise. However, this view is too narrow as an account of what CSOs can do, perhaps itself reflecting the ways that NGOs have prioritised 'non-political' functional capacities and service delivery roles in the context of both contracting space for civil society and a shifting funding landscape.²⁶

Representation

The SDGs pledge to be inclusive, responsive and participatory with respect to disadvantaged, vulnerable and marginalised groups in both implementation of goals and targets and in follow up and review. One part of CSOs' contribution to implementation of the SDGs is their function in *representation* of such “voiceless” groups.²⁷ I have already noted above the way that, say, indigenous people, women, children and youth, have themselves and their interests represented by

²⁵ Biermann's threefold distinction between the regulatory, implementation, participation gaps to be filled by multi-stakeholder partnerships is one prominent inspiration for the approach I take here – Frank Biermann 'Multi-stakeholder Partnerships for Sustainable Development: Does the Promise hold?' The Fondazione Eni Enrico Mattei Series (2007) - <https://sustainabledevelopment.un.org/content/documents/1744ENI%20Foundation.pdf>. I take our accounts as consistent, with the contributions of CSOs partially addressing the gaps he identifies.

²⁶ Banks et al. 'NGOs, States and Donors', 710

²⁷ See, for example, Mary Kaldor, *Global Civil Society: an Answer to War?* (Cambridge: Polity Press, 2003)

organisations that exist with this as their purpose, in part or whole. We might add to this, also, the way that CSOs can claim to represent the interests of future generations, non-human nature, or groups outside a particular country that are nevertheless affected by that country's policies.

The contribution to the 2030 Agenda in this case is to the specific commitment to "leave no one behind" in implementation, follow up and review. The preamble pledges "that no one will be left behind... we wish to see the Goals and targets met for all nations and peoples and for all segments of society. And we will endeavour to reach the furthest behind first" (para 4). The review framework also clearly identifies the need for a "focus on the poorest, most vulnerable and those furthest behind" (para 74e). This is reflected in the content of specific targets too, as noted in subsection (i) above.

CSOs also contribute to the participatory quality of SDG implementation through being vehicles for representation of people's interests. Multiple SDG targets across goal 16 and beyond stress the role of public participation in effective and legitimate decision-making and review - e.g. targets 11.3 and 16.7. Civil society groups make an undeniable – if varied and complex – contribution to a pluralist understanding of participatory democracy,²⁸ and are themselves the outcome of the exercise of "fundamental freedoms" defended in Goal 16. The role of CSOs in representing people and their interests, then - and especially marginalised constituencies or interests that cannot represent themselves - is a vital, integral contribution to implementation of the SDGs.

There is a long-standing academic account of CSOs that sees their value in precisely this way, as giving voice to the voiceless and representing concerns that would otherwise not be represented effectively – operating between "empowered" and "public" space to connect citizens to governments, and to networks of global governance. Of course, CSOs are not the only channel for representation; both governments and parliaments also have representation as their core function and in a well-functioning democratic context, this labour is divided amongst such agents.

Regulation

The third core function of CSOs is their distinctive contribution to *regulation* via monitoring and review - holding states and other actors to their commitments and highlighting poor practice. CSOs' ability, albeit imperfect, to keep a 'critical distance' from states and private sector allows them a unique 'watchdog' role. This is especially so given the focus on "people" and "planet", with governments held to account for their commitments to both. To be sure, again, the accountability infrastructure for the SDGs is multi-actor and complex, but the role of CSOs in the functioning of this system is beyond dispute.

The need for sustained, "rigorous" (para 74g) multi-stakeholder review is built into the 2030 Agenda as integral to implementation and accountability. Review, monitoring and follow up structures and processes at all levels have their own section of the 2030 Agenda, and the principles for such processes notes that "they will be open, inclusive, participatory and transparent for all people and will support the reporting by all relevant stakeholders" (para 74d), clearly indicating the role of CSO reporting in this context. Here, it should be noted, reporting *is itself* a contribution to implementation.

²⁸ Jan Aart Scholte 'Civil Society and Democracy in Global Governance' CSGR Working Paper (2001) <https://warwick.ac.uk/fac/soc/pais/research/researchcentres/csgr/papers/workingpapers/2001/wp6501.pdf>

This role is recognised, furthermore, across the UN system. The DPI website, for example, highlights the role of NGOs to “monitor policies”, serve as “early warning mechanisms” and “help monitor” international agreements. Human Rights reviews conducted through The Universal Periodic Review are based, in part, on “a summary of information submitted by other stakeholders (including civil society actors)”²⁹ There is, then, a long-standing tradition of *practice* and *scholarship* that paints CSOs into this role.

Like the representation function above (the two are, to an extent, interlinked) the watchdog role here is not somehow *separate* from the implementation of the SDGs, but a core task for organised civil society *within* it. Review and accountability are part of the SDG agenda, and indeed are part of the goals and targets themselves via the emphasis on accountable institutions in Goal 16. The implication of this, to be clear, is that when CSOs “shadow report” governments, then, CSOs do not somehow hinder or fail to get involved in implementation of the SDG agenda, but rather make a vital contribution to it.

These three contributions, are of course, contingent on context. The relative importance of CSOs in realisation depends on the division of labour between state, market, civil society and international society in a given national context. More broadly, there *could* be a world in which CSOs were not urgently needed to regulate and represent - e.g. because these roles were fulfilled by fully democratic global and national institutions - though this would be a world that did not need the SDGs (at least in their current form). This threefold division of roles, of course, possesses grey areas. It should be acknowledged that CSOs might contribute through more than one of these functions at once - for example, simultaneously representing the interests of a marginalised group through spotlighting the gap between government promises and policies. Alternatively, they may not contribute *at all* in one or more of these respects, depending on their nature and focus.

If these are contributions that are integral to the SDGs, CSOs also perform a wider, powerful function as a *transmission* mechanism for ideas and information between the “empowered space” of decision-makers and a wider public sphere.³⁰ CSOs bring agendas, principles, interests into decision-making processes, and circulate information outwards, enhancing public awareness and engagement. Both of these aspects contribute to legitimating the SDGs in the eyes of citizens and spreading a wide sense of ownership.³¹ Hence, there is a critically important enabling role here.

This account falls between both the more granular, and higher-level, accounts of what CSOs do that have been offered by others. Against more *fine-grained* accounts, this is not intended to be a list of everything CSOs do, but rather the kinds of contributions CSOs fulfil *through* particular things they do.³² Notably, on my account here, advocacy is not *in itself* a vital contribution to the SDGs – instead, it is viewed as one mode that representation might take, one way to perform the watchdog function, and a form of transmission. *Higher level* accounts might posit that the overall function of CSOs is to

²⁹ <http://www.ohchr.org/en/hrbodies/upr/pages/NgosNhris.aspx>

³⁰ See Hayley Stevenson, John Dryzek, *Democratizing Global Climate Governance* (Cambridge, Cambridge University Press 2014) Chapter 6

³¹ See, for example, the prominence given to the common claim that the SDGs were arrived at through unprecedented engagement with stakeholders, and the necessity of public awareness noted in the 2017 HLPG ministerial declaration.

³² Gemmil and Bamidele-Izu, for example, outline five functions: <https://environment.yale.edu/publication-series/documents/downloads/a-g/gemmill.pdf>; WEF, in ‘The Future Role of Civil Society’ identifies 10 roles http://www3.weforum.org/docs/WEF_FutureRoleCivilSociety_Report_2013.pdf

legitimise the overall system in which they operate - for better or worse³³ - but here that function is spread across ideas of representation, regulation and transmission.

The interpretation of this author is that CSOs' roles in realisation, representation and regulation are constituent parts of CSOs' "contribution to the implementation of the Agenda" as envisaged by paragraph 89. That is, none of these contributions lie outside the scope of reporting under paragraph 89. In part, this view is grounded on textual reasons. As highlighted above, the values, processes and goals that CSOs contribute to – the value of "leave no one behind", meaningful follow up and review at all levels, the content of particular goals and targets – have all been identified here as parts of "the Agenda".

There is, perhaps, scope for ambiguity here, since it is difficult to know from the text the specific intentions of the drafting states. It might be that by "contribution", states intended only "realisation", in the terms laid out here. Or it might be that by "Agenda" states meant only the goals and targets of the *SDGs themselves* rather than the follow up and review section or the values stated in the preamble, for example. Such an interpretation would be problematic – not least since the document itself makes clear that the Agenda is more than the SDGs (see for example, the text in para 62). But also, the 2030 agenda is genuinely indivisible in this respect. The specifics of follow up and review are covered by, and reflect, SDG targets 16.6 and 16.7 on transparent and accountable institutions at all levels; "promotion" of inclusion and participation for marginalised groups is identified several times in the targets (e.g. 10.2; 10.3; 16b). Thus, CSO roles in representation and regulation are, in a sense, contributions to the realisation of specific SDG targets *as well as* reflections of the wider 2030 agenda document.

(iv) Reporting and its uses

To consider how to realise CSO reporting in the SDG context, it is also important to consider what the purpose of such reporting might be – who would benefit from it and how, what roles it would fulfil. In this section I identify and discuss 8 purposes that reporting could serve.

(i) coordination in the global partnership. As outlined above, Agenda 2030 does not offer a well-developed account of who should do what, instead preferring to leave this question to a "revitalised global partnership for sustainable development" globally and to resulting national and thematic partnerships. Partnership is indeed a watchword of the SDGs. However, for this partnership to deliver – even partially – on the SDG agenda, coordination between partners is clearly needed. If states, CSOs, and other sectors concentrate on their 'comparative advantages' – where the benefits are greatest and the costs lowest, this risks the most difficult activities not being undertaken by anyone. Relatedly, without coordination between the partners, there is no reason to think that the focus on the most marginalised groups, or issues of policy coherence across sectors, will be properly addressed. Reporting as information sharing, then, enables a better picture of SDG implementation can be built up. It is a pre-requisite of effective, coordinated partnership.

(ii) mutual accountability. Mutual accountability is another principle of partnership where it might be thought reporting is vital. Accountability is the answerability of an actor for their actions to another actor, in light of a set of standards. The point of comparison here might be states, where

³³ See, e.g., Sangeeta Kamat 'The privatization of public interest: theorizing NGO discourse in a neoliberal era', *Review of International Political Economy* 11:1 (2010), 155-176

clearly CSOs are active in holding states to account: it might be thought that such accountability should be mutual, with CSOs themselves put in a similar spotlight.

However, there are key differences between the accountability of states and CSOs in respect of the SDGs. Whilst states have clear lines of accountability to their own people – reiterated in Agenda 2030 – the lines of accountability of CSOs are much less clear. In the 2030 Agenda, signatory states take on primary responsibility for realising the agenda, and they clearly have the power and authority to do so. By comparison, the responsibility of CSOs, and their authority to undertake this commitment, is much less clear.

CSOs are not, by their nature, clearly accountable to governments in the way that governments are accountable to their people. As outlined above, civil society is, by definition, a separate sphere to government. Simultaneously, governments have a decisive role in setting the parameters for CSO operation. Both of these structural considerations weaken the accountability of CSOs to governments. CSOs *can* be considered accountable, often in a formal or legal sense as well as morally or socially, to their members and their donors (who, as outlined above, will sometimes be states) and to the laws of the countries in which they operate; in a less formal, more moral sense, they can also be considered accountable to those they claim to represent, and the beneficiaries whose lives they affect.³⁴

Because of these differences, SDG reporting should not necessarily be a vehicle for CSO accountability in the same way as state review. Of course, CSOs could, as partners, choose to make commitments to their partners: on that basis, they *would* be accountable to their partners, against the standard of keeping those commitments, but this only makes sense in the context of *all* partners making appropriate commitments agreed amongst themselves.

(iii) *mutual solidarity and trust within this global partnership*. Reporting by CSOs also strengthens mutual solidarity and trust within this global partnership, since each actor is (re) assured that they are not acting alone. Trust is widely regarded as a core feature of successful partnerships,³⁵ with awareness of each parties' contribution fostering a willingness on the part of other actors to continue and increase their own contribution.

(iv) *CSOs as data providers*. Given the urgent gaps in data for sustainable development highlighted by the Data Revolution Group,³⁶ reporting by CSOs - of what they do, the impact it has had, how it is driven by evidence of shortfalls, problems or issues - could all contribute to a fuller data picture. Synthesised, this could generate a more comprehensive and confident assessment of SDG progress, both globally and in particular country or thematic areas.

Though reporting by CSOs might fill in gaps in the data picture, it is worth noting the possibility of *double-counting* as more partners report on more activities. In general terms, this could arise from the partnered nature of initiatives to achieve the goals, and the way that attributing actions to particular partners is complex in such a context. It might arise more specifically from the way that CSOs are funded to achieve particular development outcomes by states or philanthropic

³⁴ See, for example, Mary Kaldor 'Civil Society and Accountability', *Journal of Human Development*, 4:1 (2010), 5-27; Leif Wenar, 'Accountability in International Development Aid', *Ethics & International Affairs*, 20 (2006) 1-23.

³⁵ E.g. the success factors identified for sustainable development partnerships in Mariëtte Huijstee, Mara Francken, Pieter Leroy, 'Partnerships for sustainable development: A review of current literature' *Environmental Sciences* 4. 10 (2007)

³⁶ Data Revolution Group *A World That Counts* (2014) <http://www.undatarevolution.org/wp-content/uploads/2014/12/A-World-That-Counts2.pdf>

foundations, for example. In such a case, a government funder could report the outcomes of its funding in its Voluntary National Review, but a CSO could report the same outcomes of its activities, too (without either being incorrect in doing so).

(v) *Regional, national and local cooperation and coordination.* The corollary of the *global* partnership for development is the national and local level cooperation and coordination that could and should take place between CSOs involved in delivering services to the people of a country, and the government of that country (or sub-national region or locality). Clearly, as in the global context, it is important for other partners to know what CSOs are currently undertaking, and their future plans and priorities.

(vi) *Awareness and profile raising for the SDGs.* Both CSO reporting, and efforts to encourage reporting, can raise the profile of the SDGs. In particular, this could contribute to greater awareness of the SDGs in CSO sectors that are less familiar with the 2030 agenda, and also awareness of the SDGs in wider society. A special contribution to awareness-raising might be the contribution that large-scale CSO reporting could make to the ‘narrative’ of a growing, global movement for realisation of the 2030 Agenda. In the early stages of SDG implementation, the importance of such a narrative should not be downplayed.

(vii) *Peer learning and best practice.* Review, enabled by reporting, is an opportunity for peer learning and the sharing of best practices and challenges – in fact, these are some of the key purposes of the multi-level review and follow up framework outlined in the 2030 Agenda (para 74c).

(viii) *Internal learning and organisational change.* Reporting and reflection on organisational priorities and activities is central to the health of CSOs, and it might be the SDGs are an interesting starting point for that reflection, in the distinctive senses I identified above.

Two key points should be reinforced in identifying these purposes and benefits of reporting. These purposes might be best served by reporting of different kinds, at different levels, to different audiences. National level coordination is best served by reporting, with other national-level actors, in a national forum. CSO Data that speaks to data gaps are best brought to the attention of National Statistics Authorities, or regional or global data custodians. Even partnership-oriented reporting might be best done in the context of a meeting of specific partners with stakes in the same issues, rather than to all actors at the global level. For other purposes here, such as awareness, publicity is an important virtue.

Also, it should be noted that these purposes are sometimes fulfilled not by the act of reporting itself, but by the deliberation that precedes it, and the review that is carried out on the basis of the reports. Reporting needs to be embedded in wider systems of review, accountability, or learning for the benefits to be realised.³⁷

Conclusion: guiding principles for an approach to reporting

This first section has offered an account of the key issues in CSO reporting on their contribution to the SDGs. The characterisation of these elements should clearly guide any response and recommendations on action. Any CSO reporting infrastructure for the SDGs should reflect and respect (i) the distinctive nature of Agenda 2030 and the SDGs, (ii) the diversity of civil society and their existing reporting commitments, (iii) all the ways in which CSOs “contribute to the

³⁷ Ebrahim, *NGOs and Organizational Change*, e.g. pp. 158-159.

implementation” of the 2030 Agenda and (iv) be aimed at realising the purposes of reporting outlined above. This will require contexts of meaningful review at appropriate levels and with appropriate audiences and interlocutors.

Section 2:

Taking stock of current practice

In section 1, I analysed the demand for CSO reporting, asking what was important about the SDGs, how the CSO sector was to be understood and defined, what role CSOs play in SDG implementation, and what kinds of purposes reporting might serve. This second section is more empirical in focus. It aims to take stock of three kinds of relevant practice. First, it identifies some examples of CSO involvement in SDG implementation, aiming to illustrate and support the point made in part 1 about the breadth, diversity, and importance of such engagement. Second, it summarises how other stakeholders report on the SDGs, identifying some of the approaches to reporting – and some common issues and imperatives – that might usefully serve to guide reporting for CSOs. Third, it looks at CSO reporting mechanisms themselves – the practice of individual CSOs and the nascent process for CSO reporting in place – as building blocks for further developments.

Given the changing and expanding nature of SDG reporting structures across these different sectors, a comprehensive analysis of the status of SDG reporting is not attempted here, even though further work might usefully inform some of the paper’s conclusions. Nor is it suggested here that CSO reporting should simply follow the patterns or routes set by these other stakeholders.

(i) Examples of CSO contributions to the SDGs

The first section of this paper outlined the important and diverse contribution civil society can make, and it is important to consider here how this is evidenced in current practice.

Voluntary National Reviews incorporate the insights and activities of CSOs in different ways. Civil society organisations have self-organised on a national level into coalitions in several countries.³⁸ In some cases, civil society organisations report as part of VNRs. In **Kenya**, for example, the civil society coalition worked with government to publish a CSO voluntary review report that was integrated into the Voluntary National Review as well as published separately. This report identified challenges for civil society, reflections on best practices and lessons learned, and also highlighted interventions by CSOs to implement the goals. CSO reporting can also be presented in a ‘parallel’ or ‘shadow’ report: In **Brazil**, a national civil society coalition produced a critical civil society ‘spotlight’ report as a counterpart to the Voluntary National Review, followed up in subsequent dialogue with government. The Civil society shadow report of FECOFUN in **Nepal** records local civil society contribution to realising the SDGs, mapped against the goals.³⁹ Clearly, this summary of a few examples is not intended to be comprehensive. Country and CSO practice varies widely, and there are excellent summaries available elsewhere of the VNRs in 2016 and 2017, and the extent of civil society involvement in them.⁴⁰ Notably, some of this national-level work by CSOs involves reporting

³⁸ Together2030 and Norwegian Forum for Environment and Development ‘National Civil society coalitions on the SDGs – a mapping’ <http://www.together2030.org/wp-content/uploads/2018/03/FINAL-Mapping-of-National-CSO-coalitions-on-SDGs-March-2018.pdf>

³⁹ <http://action4sd.org/wp-content/uploads/2017/07/NepalShadowReport.FECOFUN.pdf>

⁴⁰ See, for example, the individual country Civil Society reports collated by Action for Sustainable Development <https://action4sd.org/tools-resources/>, and Shannon Kindornay ‘Progressing national SDGs implementation: An independent assessment of the voluntary national review reports submitted to

on their contribution, but it can also – as when it identifies additional challenges or gaps not addressed in VNRs – be a contribution *in its own right*.

In some countries, Civil society is integrated more thoroughly into larger, open structures of national implementation. As an example, **Finland** has an open portal through which CSOs can register their commitments on contributions to “the Finland we want by 2050”: at time of writing, there are over 300 commitments visible.⁴¹

In **Bangladesh**, the Disability Alliance on SDGs consulted with people with disabilities and their representatives, and then prepared an additional national report aiming to “ensure the engagement of the persons with disabilities into the VNR process”. This exemplifies the way in which a CSO’s contribution can take the form of representing those “left behind”: their paper explores “progress, gaps and way forwards on SDGs implementation for the persons with disabilities”.

The use of the SDGs in the context of a local specific movement is shown by an example from **Brazil**. Espaço Feminista, a local women’s rights movement, is contributing to SDG implementation by informing and mobilising women for action on land rights, using SDG commitments and indicators as a framework in which to press for change in a series of dialogues with government and other stakeholders.⁴²

The **Trades Union** movement has been active in producing independent country assessments of country implementation, monitoring implementation with a *thematic focus* on issues such as decent work. Country spotlight assessments give quick indicators of transparency, consultation and social dialogue in SDG implementation, and identify marginalised groups.⁴³

Spotlight reporting by CSOs need not be confined to particular national or SDG-thematic contexts. The annual “**Spotlight on Sustainable Development**” report is put together by a multinational “reflection group” comprising members from 8 different global, regional and national CSOs, and the preface to the 2017 report actively identifies the importance of CSOs as “watchdogs”⁴⁴. These spotlight reports have a theme, but this theme is a critical one, not necessarily aligned with that year’s HLPF thematic agenda. The Spotlight on Sustainable Development project also hosts and collates a number of national-level shadow reports.

At the **regional** level, regional civil society coordination mechanisms collate civil society inputs into regional sustainable development fora.⁴⁵ This author was a participant in the 2018 UNECE forum, and it was striking how civil society inputs, including into thematic round tables, sought to highlight those left behind (representation), scrutinise progress (regulation), and also give examples of CSO best practice in realisation of the SDGs.

Whilst there are plentiful examples of youth mobilisation around the SDGs – for example SDG Youth **Morocco**, recipient of the “mobilizer” award at the current SDG festival of action⁴⁶ - there are no

the United Nations High-level Political Forum on Sustainable Development in 2017’ (2018) <https://www.dropbox.com/s/kr7wzb0cyr6nvou/Full%20report-Eng.pdf?dl=0>; IIED “VNR reporting needs evaluation: a call for global guidance and national action” (2018) <http://pubs.iied.org/17446IIED/>

⁴¹ <https://commitment2050.fi/>

⁴² <http://sdgfunders.org/blog/local-movement-leveraging-the-sustainable-development-goals-to-strengthen-womens-land-rights-in-brazil/>

⁴³ See ITUC’s Agenda 2030 hub <https://www.ituc-csi.org/2030agenda>

⁴⁴ https://www.2030spotlight.org/sites/default/files/download/spotlight_170626_final_web.pdf

⁴⁵ See, for example, the Asia-Pacific Regional Coordination Mechanism - <http://asiapacificrcem.org/>

⁴⁶ <http://www.un.org/sustainabledevelopment/blog/2018/03/sustainable-development-goals-action-awards-announced/>

clear examples of large bottom-up popular social movements mobilised *around* the SDGs as an agenda. Different kinds of CSOs can view the SDGs and their usefulness differently, and it might be that such movements will increasingly use the SDGs as part of their framing, mobilising and advocacy work over time.

Examples of NGOs directly focused on SDG realisation are also very limited - as IDDRI's 2017 study finds in the European context, for example.⁴⁷ The authors of that study speculate that this is due to the presence, usually, of a better-established and narrower focus for CSO activity. Clearly, though, NGOs *do* contribute to realisation of SDG outcomes. For example, Oxfam does not publicly map its actions against SDG outcomes. Nevertheless, Oxfam helping 2 million people access clean, safe water and sanitation facilities in 2017 clearly marks a substantial contribution to achievement of targets 6.1. and 6.2, not to mention interlinked targets in goals 1 and 3, and beyond.⁴⁸ Some NGOs have gone further and already mapped their activities against the SDGs, either in general terms – for example, WWF's infographic on its work and how that covers the SDGs⁴⁹, or more specifically, against the content of particular targets -for example, World Vision's approach.⁵⁰

(ii)Current reporting by actors and stakeholder groups

A brief survey of the reporting pathways for other stakeholders and constituencies is also instructive. Again, this brief account cannot claim to be comprehensive and cannot be said to directly generate a course of action for CSO reporting, given the ways in which diverse CSOs are like and unlike each of these groups.

States

Member states' review of the SDG, is a central part of the SDG reporting and review framework, its most obvious form being the Voluntary National Review segment of the High Level Political Forum. This process of review is guided by a set of voluntary guidelines. The differences between CSOs and states, most especially in respect of the expectation of accountability, mean that these not straightforwardly translatable to the CSO context. Nevertheless, the overlap between these guidelines, in their revised current version, and the discussion in section 1 above, is salient. The guidelines for states usefully reflecting the key features of the SDGs and purposes of learning outlined above. They:

- stress the need for alignment with the guiding principles for follow up and review outlined in paragraph 74 of Agenda 2030.
- recognise the interlinked nature of the 2030 Agenda,
- highlight the centrality of leaving no one behind, asking states to focus their review on the poorest, most vulnerable and marginalised
- stress the importance of peer learning and sharing of best practices

⁴⁷ Elisabeth Hege, Damien Demailly 'How do NGOs mobilize around the SDGs and what are the ways forward? A French-German comparison' *IDDRI Working Paper* (2017)

⁴⁸ <https://www.oxfam.org.uk/what-we-do/the-impact-of-our-work>

⁴⁹

http://assets.wwf.org.uk/downloads/annex_c2_communications_piece_uk_example_1.pdf?_ga=2.40433835.823890794.1521812726-1138033760.1521812726

⁵⁰ https://www.wvi.org/sites/default/files/WASH%20in%20schools%20learning%20brief_FINAL.pdf

- stress the long-term orientation of reporting - highlighting challenges and opportunities where others can help, along with participation in preparatory and follow up processes.

A large component of the annual HLPF is given over to presentation of Voluntary National Reviews and interactive dialogue on their findings. However, scope for detailed, meaningful review – and for nuanced presentation and discussion of difficulties – is limited in the HLPF context, and space for civil society input is especially compressed in this context. Nevertheless, VNRs have clear potential to catalyse SDG implementation and governance, on the part of CSOs and other stakeholders as well as government. This is, in part, because a VNR cannot take place without some basic enablers of implementation – notably ownership somewhere in government, and an account (whether to be supported or critiqued) what the SDGs mean for that country context.

Academia

The Academic sector has multiple initiatives under way to enhance reporting around the SDGs. The 2019 Global Sustainable Development Report is itself a space in which academics can synthesise reports of academic research findings relevant to key SDG policy areas. A voluntary reporting initiative – the “SDG Accord”⁵¹ aims to increase commitment to the SDGs across universities and colleges. It aims to facilitate reporting in a common ‘light touch’ format, for universities and colleges to identify their contributions under different goals. There are currently further plans in place for an input for the HLPF that synthesises these reports, though capacity for the preparation of this input, and timing of the input, are potential obstacles. The Higher Education Sustainability Initiative (HESI) partnership also reports as an entity.⁵² A toolkit, has been produced by SDSN Asia-Pacific to offer guidelines and examples of good practice on the relevance of the SDGs for the academic sector.⁵³

Business

Business has been proactive in developing an understanding of what reporting on the SDGs would mean, and how it might advance or complement existing sustainability and corporate social responsibility reporting. A joint initiative by GRI and UN Global Compact helps business to map their outputs onto SDG targets, giving examples of business disclosures that might be relevant across all SDG targets. This is regarded as “a first step towards a uniform mechanism for business to report on their contribution to and impact on the SDGs in an effective and comparable way”. Importantly, these are not business reports *to* the UN, especially – though UN Global Compact does have a reporting mechanism, and there is an SDG target on “encouraging” business reporting - but rather a process of aligning existing business reports with SDG targets, to “incorporate SDG reporting into their existing processes”.⁵⁴ Professional Services firms such as KPMG and PwC have also produced guides on SDG reporting.⁵⁵ Parallel to the efforts to mobilise business around the SDGs, business is offered an effective “showcase” for its efforts to support the SDGs at the Business Forum. The 2017

⁵¹ <http://www.sdgaccord.org/>

⁵² https://sustainabledevelopment.un.org/content/documents/17374HESI_2017_Report.pdf

⁵³ <http://ap-unsdsn.org/regional-initiatives/universities-sdgs/university-sdg-guide/>

⁵⁴ <https://www.unglobalcompact.org/take-action/action-platforms/sdg-reporting>

⁵⁵ See KPMG: <https://assets.kpmg.com/content/dam/kpmg/xx/pdf/2018/02/how-to-report-on-sdgs.pdf>; PwC <https://www.pwc.com/gx/en/services/sustainability/sustainable-development-goals/sdg-reporting-challenge-2017.html>

event took place during the ministerial segment of the HLPF. The Forum, co-organized by the International Chamber of Commerce (ICC), UN DESA, and the UN Global Compact, in collaboration with the Global Business Alliance for 2030, attracted 1500 registered attendees.⁵⁶ The UN Global Compact also celebrates the work of SDG pioneers⁵⁷ - and offers “enhanced visibility and recognition” for partner and signatory businesses.

UN agencies

The 2018 HLPF invites reporting from UN agencies, asking for inputs on areas including

“(a) an assessment of the situation regarding the principle of “ensuring that no one is left behind” at the global level;

(b) the identification of gaps, areas requiring urgent attention, risks and challenges;

(c) valuable lessons learned on transformation towards sustainable and resilient societies;

(d) emerging issues likely to affect building sustainable and resilient societies;

(e) areas where political guidance by the high-level political forum is required;

(f) policy recommendations on ways to accelerate progress in establishing sustainable and resilient societies.”⁵⁸

Clearly, the status of UN agencies in this process is rather different to that of CSOs, and as entities they might be *very* different. Like the VNRs, these guidelines capture principles outlined in Section 1. Furthermore, the *simplicity* of the reporting invitation here – 6 headings under which organisations *could* input - is noteworthy. The invitation to submit a request for guidance from the HLPF also yields a reason for UN agencies to take such reporting seriously, in the suggestion that reporting could directly interact with deliberation by states at the HLPF. Again, this might be worthy of note in the context of encouraging CSOs to report.

(iii) CSO reporting on the SDGs: existing mechanisms

I have summarised some of the ways in which stakeholder groups – including ‘near neighbours’ or overlapping civil society actors - are addressing SDG reporting. In this final section, I turn to CSOs themselves, offering a brief summary and assessment of current ways for CSOs to report directly on SDG implementation. Here, I identify three such mechanisms:

(i) Reporting through the SDG Partnership Platform

In addition to CSO involvement outlined above, the “Partnership for SDGs” online platform is a further process by which CSOs can already report on their contribution to SDG implementations. This “is open to all stakeholders, including Member States, civil society, local authorities, private sector, scientific and technological community, academia, and others, to register a voluntary commitment or multi-stakeholder partnership which aims to drive the implementation of the 2030 Agenda and the 17 Sustainable Development Goals (SDGs).” The stated aim of the platform is

⁵⁶ As reported at <https://sustainabledevelopment.un.org/hlpf/SDGBusinessForum>

⁵⁷ <https://www.unglobalcompact.org/sdgs/sdgpioneers>

⁵⁸ <https://sustainabledevelopment.un.org/hlpf/2018>

providing “space for sharing knowledge and expertise among different actors that are engaged in multi-stakeholder SDG-related partnerships and voluntary commitments, and for providing periodic updates on their progress.”⁵⁹

In 2017 this platform generated a summary document discussing voluntary commitments on goal 14.⁶⁰ The findings of this report and their relevance for thematic reporting around CSO activity, bear consideration: “Drawing on lessons learned... some aspects of successful follow-up include (i) a framework, such a web-based registry, to review commitments and incorporate progress reports to assess individual and collective progress in a public and transparent manner; (ii) defined methods, data and indicators to support follow-up; (iii) regular reporting by commitment makers in a manner that accounts for diversity between commitments, while including common elements that allow progress to be summarized across targets and SDG 14 as a whole; (iv) provision of support for and dialogue between commitment makers, particularly those working on similar issues; and (v) maintaining momentum through face-to-face meetings, possibly at the margins of oceans-related conferences. The latter will also provide opportunities for registering additional commitments.” In 2018 the partnerships platform will be the basis for a contribution to thematic review of goal 7.

Submission of Reports by Major Groups and Other Stakeholders

The 2018 HLPF is currently soliciting reports directly from Major Groups and other stakeholders through a mechanism that reflects the call to report in paragraph 89 of the 2030 Agenda. Advertised on the UN Sustainable Development website, and circulated by email, stakeholders are invited to submit reports on their contributions via an open inquiry form to which a report can be attached. To date, UN DESA reports that take-up of this avenue for reporting has been very limited, with only small numbers of reports being received in this and previous years.

To accompany this mechanism there are, currently, voluntary guidelines in place for Major Group and stakeholder reporting on the SDGs that closely reflect the Voluntary National Review guidelines for states.⁶¹ The content of these guidelines, it seems to this author, get some important things right. Amongst these are the emphasis on interlinkages as a topic, reflecting some of the “added value” of the SDGs; the invitation to submit a statistical annex, contributing to the data infrastructure around the SDGs, and the invitation to report on thematic contributions.

However, the content of these guidelines also displays ambiguities and limitations. The language used alternates between ‘Major Groups’ and ‘civil society organisations’: sometimes, the implication seems to be that Major Groups should self-organise to submit one input, though the email inviting input went out far beyond the organising partners or the Major Group system and the text in other places seems to suggest reporting by individual CSOs. A second issue is that these guidelines are relatively prescriptive and might prove intimidating for smaller CSOs less well-versed with the SDG agenda. They indicate roles for CSOs that will be unfamiliar to some respondents, e.g. in their focus on review processes, and use technical terminology – from “MOI” to “ownership of the 2030 Agenda at national level”. The guidelines, then, are relatively complex, request relatively extensive and specific reporting, and could be presented more clearly.

⁵⁹ <https://sustainabledevelopment.un.org/partnerships/about>

⁶⁰ https://sustainabledevelopment.un.org/content/documents/17193OCVC_in_depth_analysis.pdf

⁶¹

https://sustainabledevelopment.un.org/content/documents/104342017Final_Proposal_for_voluntary_common_guidelines_for_MGoS.pdf

It should be noted, too, that the recipient list for the email invitation to report has the capacity to influence who responds. Especially given the imperfect alignment between the Major Groups and other stakeholders clustered around SDG structures and the wider CSO sector, further research is warranted into how far awareness of this process has permeated wider organised civil society.

Submission of Inputs from Major Groups and Other Stakeholders

Separate to this mechanism for collating reports, *inputs* from Major Groups and Other Stakeholders are invited each year, addressing the thematic focus of each year's HLPF, and becoming part of the preparatory documentation for the SDGs. These are compiled and translated as an official contribution to the agenda. These are not, primarily, an opportunity for Major Groups to report on their activities – and there will be no recommendation in this paper that the purpose is shifted – but they do represent a chance to highlight some contributions to implementation in general terms, and insofar as they inform global review, they are themselves contributions.

Conclusions

This summary indicates the extent and variety of current practice around stakeholder – and especially CSO – reporting on the 2030 Agenda. It does not claim to be comprehensive, and precisely because of the novelty of the SDGs and the special character of the CSO sector, none of this summary can be taken to offer a model to be copied.

Nevertheless, any recommendations around follow up and review, including recommendations of this report, should build on existing structure and processes rather than attempt to reinvent a set of institutions. This is especially true, it seems to this author, at such an early stage in institutionalising SDG reporting. Thus, rather than starting from scratch and asking how the ideal reporting mechanism could be designed, the recommendations in section 3 of this report follow a more cautious track, targeting how these mechanisms could be used, improved, and tied together.

It is apparent that reporting in these different contexts reflects similar issues and dynamics. Stakeholders face a common issue of how to encourage reporting whilst synthesising and making manageable the numbers of reports produced. In each case, the mode of reporting, to be successful over time, will have to reflect stakeholders' own priorities and interests, and their judgements on costs and benefits. Reflecting diverse approaches to these issues, all these processes are different in the rigour, comprehensiveness, and demandingness of reporting.

Some of these processes highlight particularly interesting approaches that echo the issues that emerge in Section 1. The SDG partnership platform, for example, notes ensuring dialogue and using face-to-face meetings for momentum as important issues. Accessible storage of reports is important, but having reports accessible in a searchable online repository does not yield meaningful debate and learning within or across different sectors and issues. Some of these approaches look for reporting beyond the goals and targets, going further towards the guiding principles for follow up and review, whilst for others, mapping actions against goals presents a relatively easy and light-touch reporting option. Some look to report directly into the HLPF, some aim for other audiences.

Section 3:

Recommendations

This section identifies and discusses steps that can be taken to facilitate CSO reporting on Agenda 2030, in a variety of contexts, to fulfil the variety of the purposes identified in section 1.

Given that CSOs already *can* and *do* report on their contribution through all levels and strands of SDG reporting, the basic recommendation of this report is that the value of these processes should be maximised. There is no need for all the contributions of CSOs to be captured in a single reporting mechanism as a response to paragraph 89, even if this were possible. Instead, CSOs can report, as they do, in VNR processes and through the partnership portal; into thematic review, at regional and global level. They can report to the public in their annual reports, and to donors in the context of particular projects, in terms that identify their SDG contribution. Paying attention to the review and deliberation needed for the reviews to prompt mutual learning, they might especially look to report to formal and informal deliberative settings at the HLPF, regional gatherings, and other forums.

On the account of CSO contributions I offered in section 1, there is clearly overlap between CSO reporting on the SDGs and CSO contribution to them. In particular, when CSOs offer shadow reports on national implementation, this can be viewed as part of their contribution to regulation – the exercise of their role as watchdog. And when CSOs report on groups that might have been left behind in national implementation, this reporting is making a contribution to representation. What a CSO is reporting on, then, and in what context, matters for whether we consider that a CSO is reporting *on* its “contribution to implementation of the Agenda” as per para 89, or *as* its contribution to implementation.

There are further complications. First, a single CSO report can sometimes do both, for example where a CSO input to a VNR both catalogues CSO actions taken towards different targets and also identifies areas where government action has not met its stated commitments. Furthermore, when a CSO undertakes its watchdog/representative roles by publicly engaging with government, doing so necessarily makes the government aware of this contribution – in effect, reporting on it. In this case, further reporting to the state about this contribution might seem unnecessary, since the government is already aware. Bearing these complications in mind, I focus below on reporting *on* CSOs’ contribution, whilst accepting there will be overlap.

Here I discuss some recommendations on three key themes, considering, as per the brief for this project, what UN DESA might do to support, facilitate and enable SDG reporting.⁶² These recommendations, of course, should themselves be the focus of wider dialogue amongst relevant actors; they can be iterated on, improved, legitimated by wider participation, and are offered here only as starting points for discussion.

(i) The content of CSO reporting: alignment and beyond

- *CSOs should consider aligning the content of their current reporting and evaluation activities with the ‘added value’ of the 2030 Agenda, from the perspective of their organisation*

⁶² These suggestions are targeted primarily at the Division for Sustainable Development in its current leadership role for promoting and coordinating implementation of the SDGs, but are also relevant to the wider functions of UN DESA in capacity-building, norm-setting and analysis.

- *UN DESA should consider how to support this - for example, with guidance via toolkits and help from early adopters, through championing best practice, and by encouraging funders to align their expectations with the SDGs.*

If CSOs already report on their activities in a range of contexts beyond processes of SDG review, it might be asked *how* they might incorporate the SDGs into this reporting, and *why* this would be desirable. This paper has considered the importance of CSOs *for the SDGs*, but can also address the importance of the SDGs *for CSOs*.

The regular reporting and review of CSOs in contexts beyond SDG-oriented processes is especially important to two of the purposes identified in section 1:

First, spreading awareness of the SDGs in a wider public is not best served through preparation of a new report for a UN repository, or “preaching to the choir” at the HLPF. Instead, this is achieved through reporting outside the SDG processes, for example via existing yearly reports and reviews released to donors, members, and the interested public and through the processes of internal deliberation and review that are part of the governance of any particular CSO.

Second, reflection and organisational learning on how a CSO conceives of its mission and performance is a product of *internal* reporting or review and the internal deliberation that goes alongside it. I suggest here that Agenda 2030 - as a prominent, universal, integrative vision of a desirable future for people and planet - contributes an interesting framing for this reflection. Even if CSOs choose to reject aspects of 2030 agenda, asking why and how could be valuable to an organisation’s self-understanding. This suggestion goes beyond any particular reporting process, to deeper issues how a CSO conceives of its mission and how it judges its value. Clearly, though, this internal dimension is needed if CSOs are to embed the SDGs in their values and practice rather than simply ‘talking the talk’ in compilation of reports.

For CSOs considering the relevance of the SDGs to their work, there are at least five components to assessing, and potentially embedding, the SDGs in an organisation.

(1) CSOs should assess their alignment with the SDG goals and targets, in a continuation of the exercise some NGOs have already undertaken. This involves – just as for governments or businesses and universities for example - exercises in mapping of SDG targets against organisational objectives, assessment processes and core functions. In some ways, mapping of SDG objectives against a CSO’s activities is relatively simple to undertake. This assessment of direct realisation of the SDGs could and should be extended, though, in two respects. First, to take into account of wider dimensions of enabling, facilitating or driving SDG achievement through finance, technology and other “means of implementation”, and second through a consideration of the contributions of CSOs to regulation and representation as outlined in section 1 above.

(2) A further aspect of alignment is measurement - what the CSO measures about its activities, and on what metric. Clearly, there can be no expectation that global SDG indicators are readily commensurable with the indicators used by CSOs, and no expectation that CSO indicators must converge on the SDG indicator set, but it might be useful (i) to identify alignment in the short term – where indicators are same, or else close neighbours and (ii) to consider how, longer term, indicators might be better harmonised with the SDG targets (so that they help illuminate progress towards those targets) and with the SDG indicator set itself. Clearly, though, where a CSO already measures the most relevant and useful data for its own work, the SDG indicator set may have limited relevance, and the question might instead be whether CSO data usefully complemented SDG indicators.

(3) Perhaps a tougher discussion for CSOs arises from a demand of *SDG-compliance* in their operations. Specific SDG targets apply to CSOs not just as outcomes relevant to specific projects and activities, but in their nature as organisations. CSOs are employers, investors, researchers, reviewers, landlords, and the SDGs do offer targets – that might evolve over time into *standards* – reflecting each of these functions. The implications of the SDGs for all these activities could also be usefully be laid out. This involves looking at particular goals and targets, as well as a focus on marginalised or disadvantaged groups and interlinkages, as addressed below.

(4) CSOs could consider, and report on, their efforts to identify “those left behind” and to include these groups in policy planning, programme implementation and procedures of measurement (for example, exploring the possibilities for disaggregated data) and review (realising the principle, in para 74, that those left behind should be a “focus” of review processes). This is usefully echoed through the SDGs’ emphasis on participatory approaches, which might hold significance for how CSOs conceive of themselves and their relations to ‘grassroots’ stakeholders.

(5) CSOs could audit their policies for policy coherence – identifying where their work could leverage synergies across the SDGs and other instances where there might be a tension between objectives and/or the means employed to reach those objectives. This has the advantage of helping CSOs better understand the impacts of their work, perhaps even identifying much wider contributions. It would show, in a wider sense, how their work advances – or might potentially hinder – the transformational impact of the SDGs. Doing so over time, and reporting in a context that promoted peer learning, would allow greater expertise to emerge and the development of best practice across similar CSOs.

The value of this activity does not lie in all CSOs tidily aligning themselves with the SDGs in all respects: this is unrealistic, but more importantly, undesirable. Instead, this approach uses the SDGs to start critical conversations within organisations, and between organisations and their stakeholders. UN DESA could consider how best to promote and facilitate these processes – perhaps through preparing guides or toolkits for different kinds of CSOs, promoting best practice, and encouraging those organisations already engaged in this kind of exercise.

At the same time, the more CSOs that map their activity against the 2030 Agenda, the greater the global realisation of paragraph 89 would be. In a world where all CSOs understood and publicised how their work aligned with the 2030 Agenda at different scales, anyone could quickly find out how particular CSOs or groups of CSOs were contributing, and CSO reporting into different processes of review (see (ii) below) would be made easier and quicker.

SDG alignment and funders

Funders have an important part to play in shaping reporting requirements, and these in turn shape the extent and form of NGOs’ learning processes.⁶³ A narrow focus on demonstrating successful outcomes in CSO reporting processes – components (1) and (2) above - will impede CSOs’ ability and desire to have these wider conversations. Conversely, funders could encourage CSO reporting that is aligned to the SDGs in a deeper sense – an expanded version of components (1) and (2), plus components (3)-(5). They would ask not just for achievement of SDG outcomes, but instead reflect the wider question of where CSOs sit within this agenda and the different kinds of contributions they can make. UN DESA could discuss how to (further) align funders’ reporting requirements with the

⁶³ See, for example, K. Newcomer, L. E. Baradei, and S. Garcia, ‘Expectations and Capacity of Performance Measurement in NGOs in the development context’ *Public Administration and Development*, 33 (2013): 62-79.

SDGs, encouraging them to develop reporting and evaluation processes that address the “added value” of this agenda and recognise broader and less quantifiable impacts.

(ii) Processes for CSO reporting on SDG contributions: multiple routes and levels

- *All strands of review on the 2030 Agenda should provide channels for CSO to report on their contributions*
 - *DESA has a key role in facilitating and championing the establishment of such channels*

The key recommendation here on the process for CSO reporting is not to focus especially on the creation of a new, global mechanism for CSOs to prepare and submit fresh reports – though this is welcome as a component of a larger approach. Instead, steps should be taken to maximise and mainstream CSO reporting through existing channels of SDG review as a way to reflect the diverse purposes and benefits of reporting.

UN DESA should aim to realise CSO participation – including reporting - in all strands of SDG review – national, regional, thematic – and supplement this with its current, nascent global reporting strand. The overall aim is to ensure that the review system reflects the guiding principles of SDG review, realising the promise that *review at all levels* “will support the reporting by all relevant stakeholders” (para 74 of the 2030 Agenda), with reporting by CSOs (including reporting on their contribution) taking place at many different points within it.

In effect, the approach is to realise the *aim* of paragraph 89 without the need for CSOs to prepare new or specific reports *in response to* a “paragraph 89” reporting mechanism. Of course, paragraph 89 does not specify who this reporting should be *to*, nor how frequent it should be, nor at what level, if any, reports should be aggregated. It should be noted that differences with the reporting undertaken by states make a single, global reporting mechanism for all CSOs both impractical and undesirable, at least without a clearer sense of its purpose. The different kinds of purposes served by CSO reporting are best realised in different contexts. Furthermore, the sheer number and diversity of CSOs and their contributions at different scales present a challenge for any kind of global reporting mechanism – let alone one that would facilitate meaningful review. Lastly, CSO reporting at one level can easily be passed on and/or aggregated at another – there is no *need* for all CSOs to report into a single process.

As noted above, some reports produced by CSOs (for example, reports examining the state of national implementation or identifying common features of national VNR processes) are not reports *on* CSO contributions – instead, they *are* CSO contributions. In such instances, it could be worth CSOs *reporting on* these contributions elsewhere in a global system of review, even though states would already be aware of them, and even though this might seem like repetition. It makes perfect sense for CSOs to report on the shadow reporting they engaged in, or on how they represent marginalised groups, with the aim of reviewing best practices and challenges in performing these roles amongst CSOs either at regional or global levels.

Further discussion on specific aspects of this multi-level review framework as spaces for CSO reporting follows:

CSO reporting in thematic review

There are clear opportunities for CSOs to participate, to a greater extent, in thematic review of SDGs at regional and global levels. This participation would be based on the reporting of their contribution - CSOs identifying their key successes, initiatives and challenges could clearly contribute to the discussion in such contexts. Greater attention, then, could be paid to ways in which civil society inputs could be synthesised into the thematic review component of the HLPF, granting CSOs' reports on thematic contributions a greater share of the time set aside for thematic review. In addition to an agenda of more CSO engagement in the thematic segment of the HLPF, a model of greater interaction between panellists and the audience in the sessions that compose the thematic review component would allow for more reporting by CSOs. This could perhaps be facilitated by running a number of smaller parallel sessions instead (and this could also be reflected in thematic review at regional and national levels).

CSO reporting through VNRs

For coordination with governments and partners in national contexts, participation in – including reporting into - processes of Voluntary National Review and wider, ongoing review of SDG attainment within countries should be a primary focus. Clearly, processes for VNR vary from country to country, as does CSO awareness and participation of these processes.⁶⁴

As outlined above, some countries already offer civil society ownership of a section of the voluntary national review or of a wider national process of SDG monitoring, and this is another way for CSOs to report on their contribution: it also, in itself, constitutes a valuable contribution to implementation. If this model were adopted broadly, and especially where it proceeded hand-in-hand with wide-ranging and inclusive consultation amongst CSOs in a national context, there is the clear potential for the national level to be a key avenue of civil society reporting.

CSO reporting at the regional level

Civil society, structured to a degree via major groups or constituencies, has already self-organised at the regional level to engage in the Regional Forums for Sustainable Development. There might be an expanded role for the regional level here as a site of CSO reporting and deliberation, with wider participation from CSOs across the region self-organising for reporting and dialogue. The regional level might be a valuable space for particular pragmatic reasons – for example, regional forums might be less expensive for CSOs to attend, lower the language barriers faced by speakers or provide spaces for more interactive dialogue (given the constraints of the HLPF schedule) whilst still allowing for contrasting national contexts and region-wide issues to become clear. However, realising this prospect is tied to making the regional forums more prominent and significant in general, and offering real benefits for CSOs from regional-level engagement.

CSO reporting via direct global process

From the perspective taken here, CSO reporting is best facilitated by being integrated into the wider effort to realise a follow up and review framework with space for CSO reporting at all levels. This is not to say, though, that there is no merit in a direct global CSO reporting mechanism. In this context, the existence of a global CSO reporting mechanism becomes a *backstop* - an additional route available to compensate for shortfalls in access to other parts of the framework -and an avenue for

⁶⁴ For some findings on the differences between regions, see Together2030/Newcastle University 'Are National Voluntary Reviews promoting awareness and inclusion?' www.together2030.org/wp-content/uploads/2017/05/FINAL-Report-Together-2030-Percepitions-Survey-2017.docx.pdf

reporting that is not best served via any other mechanism. In the view of this author, it does this best by being light-touch and non-prescriptive, encouraging inclusion of those who might not find it easy to access other reporting routes and/or helping them to engage with the SDGs.

(iii) Incentivising and facilitating reporting

- *UN DESA should ensure that reporting processes (at all levels as far as possible) are straightforward, and widely accessible*
- *UN DESA should not generally seek not to tie access, profile or funding to SDG reporting – though ECOSOC accreditation and reporting should reflect the SDGs in place of the MDGs.*
- *UN DESA has an important role in shaping review systems so as to realise the benefits of reporting for CSOs.*
- *UN DESA should ensure wide representation, balance, and inclusion for CSOs across the review system, respecting diversity in focus areas, levels and types of organisations – and types of CSO contribution.*
- *Research should be undertaken (i) to identify patterns in the kinds of CSOs who are, and are not, accessing review and reporting processes at different levels, and why. (ii) to consider where unequal access is unequitable access and a priority for change.*
- *Incentives could be specifically targeted to encourage and support access by under-represented categories of CSOs.*

Removing common-sense barriers to reporting

In general, reporting processes can be designed to present the fewest possible barriers to reporting, and this is perhaps the easiest step to be taken to maximise take-up of any reporting process. Fewer CSOs will report, everything else being equal, where (i) the portal and process is counter-intuitive, or poorly-explained, (ii) the purpose and value of reporting is unclear (iii) the requirements and/or desired content is unclear, and (iv) where reporting looks likely to be time-consuming, or looks to require high levels of technical expertise.

Such barriers to entry are likely to exacerbate inequality in capacity and specialist knowledge amongst CSOs, further reinforcing differential access to CSO reporting structures around the SDGs – and, in turn, any incentives associated with them (see below).

The implications of this are clearest for any new reporting mechanism. It implies that the discrete global reporting channel, with its accompanying guidelines, should be limited in what it asks from CSOs. If the aim is to encourage extensive take-up of a mechanism, then this channel should (i) require minimal duplication and build on reports that might already exist, (ii) be easily understood, (iii) be accessible (in several languages, to people with disabilities, and across the digital divide) and (iv) be relatively clear, non-technical, and quickly and easily completed. The current guidelines for reporting, by contrast, suggest 10 sections, arguably make most sense for CSOs already actively engaged in SDG review processes, and are themselves 5 text-dense pages long. Reflecting this, the view of this author is that reporting guidelines for this process should be stripped back, to more closely reflect the general questions asked of UN agencies. Where a CSO already produces a report, nothing more than an addendum aligning existing reporting with the SDGs might be needed.

Incentives for some, and/or benefits for all?

There are ways, of course, in which the UN and other international and national actors could significantly incentivise CSO reporting simply by offering currencies that CSOs find valuable, and tying those currencies to engagement with a reporting process. As examples, some of these could include access to speaking opportunities at the HLPF or regional *fora*, organising power, prominence, closer partnership and funding opportunities.

This author considers that the UN and other actors should be very cautious about systematically offering incentives for CSO reporting, fearing that these – if they are genuinely effective as incentives - might be tantamount to conditionality, undermining CSO diversity and entrenching unequal access.

It is important to consider how reporting could be encouraged. However, the diversity of organised civil society in size, scope, purpose and alignment with the SDGs, creates an important set of problems for any attempt to incentivise reporting. To incentivise, the benefits to civil society organisations must be clear and speak to their interests, needs, and values. However, attaching benefits to CSO reporting, if not handled very carefully, effectively penalises organisations that do not report. Not all CSOs are well placed to report (e.g. due to capacity constraints), and so this creates a potential unfairness. Differential access to these incentives will favour large organisations already engaged on the SDGs over the most marginalised CSOs - some of which will, in turn, represent especially poor or marginalised communities. Perhaps the most important charge against against global civil society organisations as a force for good is that they are, effectively, the preserve of elites.⁶⁵ Incentives – to be picked up by those organisations who have the capacity and/or are already effectively engaged in UN mechanisms and processes – could serve to entrench this elitism.

This problem is exacerbated by the fact that these benefits, everything else being equal, become diffuse (and so less incentivising) as they are available to more organisations, whilst simultaneously creating a divide between those ‘inside’ and ‘outside’. In particular, there is special reason to be avoid SDG reporting acting as some kind of mechanism to ‘gate’ civil society space at the UN or elsewhere. Given the different functions of different CSOs in the context of the SDGs, the UN should be wary of the ways in which any incentive framework could shape or mould CSO space in a particular direction or to a particular purpose. Alternatively, where the UN opts to take decisions that promote particular visions of CSOs and their roles, UN DESA needs to be clear and public about this and the reasons for it so that CSOs can plan their engagement accordingly.

More benign or limited kinds of incentives exist, of course – including limited forms of *recognition* that come with responsibilities. The UN might consider extending its logic of ambassadors and champions to SDG reporting on different kinds of CSO contributions across different Major Groups, paralleling UN Global compact’s SDG Pioneers and SDG Action Campaign’s awards. The reasons for employing incentives are also important. Incentives, including limited funding, would be most defensible when targeted at under-represented CSO constituencies as a means to enhance their participation or combat exclusion, as I discuss briefly below.

The UN already requires reporting from some NGOs, notably, through the ECOSOC accreditation process and the quadrennial follow up reporting. The reporting process and guidelines could be

⁶⁵ For this kind of critique see, for example, David Chandler, *Constructing Global Civil Society* (London: Palgrave, 2005)

tweaked further to reflect the SDGs as the basis for reporting, in box 7 especially.⁶⁶ Here as elsewhere, the reporting could be tweaked to identify not just SDG-oriented numerical outcomes (the example on the UN website gives is an organisation “providing nutritional care to 162,079 children and prenatal care to 7,950 expectant mothers”), but rather identification with the principles underpinning the SDGs and the full spectrum of contributions identified in section 1. Whether a certain (perhaps minimal) level of SDG compliance or alignment would be required to attain or keep ECOSOC accreditation – how rigorous review of this reporting should be - is a further question beyond the scope of this study.

Benefits of Reporting

Whilst creating incentives *extrinsic* to the reporting process – advantages that CSOs would be granted by the UN as rewards for reporting - are potentially problematic, stressing the *intrinsic* benefits of SDG reporting for CSOs is a vital exercise. These benefits, reflecting those identified in section 1 include, as examples:

- *Boosting public profile*, reputation and awareness of the organisation’s work – in effect, the SDG track of processes would be another forum in which to raise the profile of an organisation
- *Mutual awareness of organisations’ issues and strategies*, and a foundation for cooperation, can encourage partnership between CSOs, and foster partnerships with states and international organisations
- *Peer learning* between like and unlike organisations
- *Internal reflection and learning* arising from the internal review process that an organisation undertook before and after reporting.

Reporting might also contribute to agenda-setting and advocacy objectives for CSOs in the context of the SDG process, for example:

- *Raising the bar for state practice* CSOs might also consider the opportunity to exemplify best practice in self-critical, accountability-oriented reporting, empowering them to demand more of states. During the process of agreeing the goals, greater accountability for states was a common call of CSO coalitions and major groups. CSO reporting, done right, might be an opportunity to lead by example: effectively a way of fulfilling CSOs “watchdog” role. Establishing a norm of stronger reporting and review might, longer term, help underpin better practice in state accountability within and beyond the VNR process. It might also serve to strengthen the legitimacy of CSOs - in effect, not just meeting the demand of mutual accountability, but setting expectations of mutual accountability higher.
- *Developing and driving the HLPF* More widely, the content of reporting might provide CSOs with the chance to continue to push the most critical and transformative aspects of the 2030 agenda, and further develop the HLPF as a site for reporting, review and policy guidance - for the benefit of SDG achievement and civil society space. Notably, CSO reporting could include recommendations, suggestions, on how states and HLPF could facilitate the work of civil society and, mirroring the guidance for reporting by UN entities cited above, request political guidance from the HLPF. This encourages the HLPF to take a greater active role as a

⁶⁶ See the guidelines for reporting at <http://csonet.org/index.php?menu=99>

forum for discussion, guidance and priority setting and might itself align with the objectives for the review of the HLPF in 2019.

Roles for DESA

However, these benefits are not the responsibility of CSOs alone to generate, and so the UN should not stop at publicising these reasons to engage. A key challenge for UN DESA is to do what it can to ensure that CSO reporting *works* for CSOs – that is, reporting brings a diverse range of benefits that matter to CSOs, and it brings these benefits to all kinds of CSOs. There are two vital roles here.

(i) Facilitating purposeful review

The **first** is facilitating genuine review at all levels. As noted above, many of the benefits of reporting are dependent on opportunities to learn from others, and organised spaces for deliberation, learning, challenge- and solution-sharing. It is also clear that this kind of meaningful review and evaluation of the SDGs is a challenge, as identified in the context of the 2017 HLPF and the presentation of VNRs. This challenge also faces CSO reporting. If a CSO reports, and nobody reads it (or someone reads it only to extract headline numbers on SDG outcomes) then this is an opportunity lost. If a CSO presents a report in a setting where the only possible gain is public profile, then it makes no sense for the CSO to do anything more than present its key advocacy positions and advertise its achievements.

In the author's experience, this is a widely recognised question around CSO inputs to the HLPF. With regard to the Major Group and Other Stakeholders' written inputs, for example, it is unclear exactly what is done with them, why they matter, whether they are read, how they will feed into the discussion. The *costs*, in time, effort and finance, of putting together these inputs or other position papers for intergovernmental forums cannot be questioned, but the *benefits* - "how can we expect this to have any genuine value, and how could we trace that value?" - are far less easy to discern. This is a personal observation that needs to be evidenced more systematically. If widely shared, though, it is a serious concern for CSO engagement generally, and reporting in particular: why should CSOs expect reporting to matter?

CSOs might self-organise to *report*, but they will need support to generate the spaces, online and face-to-face, which make reporting worthwhile. Just as states and themes benefit from dedicated space in the HLPF programme, or business benefits from a 1-day forum, CSOs that report need deliberative forums of their own and deliberative participation in wider forums at all levels in which to learn *together*, and from *each other*. And, as the numbers of CSOs reporting increase in each of these contexts, increasing attention must be paid to how reports can be synthesised, summarised, easily accessed and compared. Analysis and synthesis of reports, and engagement and follow up afterwards with reporting CSOs is another way in which UN DESA can promote learning, and communicate the sense that reporting was worthwhile. If CSOs submit a report and then it is archived on the UN website or elsewhere, without being widely engaged with, very few of the benefits *to the CSO* are realised (even though other actors might benefit from such a scheme). CSOs could not be blamed if reporting simply for the sake of reporting proved a powerful *disincentive*.

CSO reporting on the SDGs, then, needs deliberative space, analytical and synthesising capacity, and open, search-friendly archiving. These demands become greater, as more CSOs report. Any single system that did effectively encourage reporting *en masse* risks quickly becoming a victim of its own

success. If thousands of organisations reported via the global mechanism in a given year, the task of reading and synthesis (and data requirements for storage if these reports were to be accessibly archived), might well create a significant burden on the responsible agency. The possibility of deliberative engagement in such a context would be a further problem – again, pointing to a model of several spaces for discussion operating at different levels. Opportunities for review and deliberation could also track the different kinds of contributions made by CSOs, as outlined in section 1 of this paper, perhaps creating spaces for discussion of each amongst all relevant stakeholders.

Ensuring Inclusion, equity and balance

The **second** role for UN DESA, in partnership with stakeholder coordination mechanisms and committees, is to attempt to better reflect *diverse* civil society organisations across the review system as a whole, and to encourage this from others.⁶⁷ Partly as a demand of fairness, partly to reflect the spirit of “leave no one behind”, partly simply to accurately reflect the range of civil society voices, the aim should be to ensure balance and equity between the different contributions of civil society, at different scales and levels, from different kinds of organisations, from well-established and new organisations, from different local, national, and regional contexts, with different *foci*. Here, incentives targeted at under-represented categories of CSOs *could* be employed sparingly, aiming to expand the equitable representation of CSOs in global processes of review. But there are other options that could be explored in the short term to address the likely barriers to representation, e.g.

- Capacity building by producing a range of short and simple guides, widely accessible, on how CSOs can use the SDGs, report on the SDGs, and engage with SDG review frameworks
- Exploring the issues posed by the ‘digital divide’ and language barriers for reporting CSOs
- Maximising awareness of particular reporting processes and entry points – these could be clearly and extensively publicised in multiple spaces and languages, with help available to answer any questions.

This demand for inclusion across CSOs is one for the system as a whole, but parts of the system are more directly within the control of UN DESA – for example, the HLPF and its side events – whereas in other spheres DESA has very limited norm-setting power (arguably, for example, the context of VNRs). Though it lies beyond the scope of this report, there are clear implications here, too, for the role of Resident Coordinators and UN Country Teams,⁶⁸ for UNDP and UNEP.

The idea that inclusion means greater ‘balance’ or more equitable representation and participation across a full spectrum of CSOs generates the need for two further strands of research to underpin evidence-based policymaking by DESA and civil society facilitating mechanisms.

One track of research should be empirical, looking at which organisations have attended, addressed, organised side-events alongside the HLPF etc., and who is missing; and, more generally, which kinds of CSOs (if any) are ‘left behind’ by the major group system. The suspicion, in part based on existing

⁶⁷ The terms of reference for the HLPF coordination body - <https://sustainabledevelopment.un.org/content/documents/12947HLPFMGoSCM-ToRJan2017.pdf> – reference inclusion, but this more pro-active approach to balancing participation and representation in contributions might well be a step further.

⁶⁸ See, for example, UNDG ‘Expanding Civil Society Space’ <https://undg.org/wp-content/uploads/2017/12/CIVIL-SOCIETY.pdf>

research in this and other fields, might be that well-funded, well-networked NGOs - especially development and environmental NGOs – are more engaged, But this stands to be confirmed or disproved, and the reasons for it considered, as a basis for action. A dialogue with CSOs beyond the ‘usual suspects’ on the reasons for non-participation would help provide an evidence basis for the value and nature of targeted incentives.

Another track of research would assess what kinds of inequalities, at what levels, should be prioritised as problems of unfair access. After all, CSOs are voluntarily constituted and necessarily unequal in their capacities and engagement with the SDGs. Whilst reporting should be inclusive, this does not necessarily mean forced equality in all respects. Nor is the review and follow up system for the SDGs uniform – different aspects are addressed in different settings, and this would matter for the right balance of representation, which should be addressed across the system as a whole. For example, Goal 17 is a distinctively global concern addressed at the HLPF. For CSOs whose contribution was focused on this goal, global, HLPF-oriented mechanisms would seem the appropriate route to report, present, and contribute to review. These complications, then, deserve detailed consideration.

Conclusion

This paper has sketched the dimensions, and the difficulties, of the call for CSO reporting on implementation of the SDGs. It finds, fundamentally, that the answer to CSO reporting in a way that respects the present and future diversity of organised civil society lies in realising the promise of multi-level, multi-stakeholder SDG review architecture, into which all stakeholders can report, and which enables and encourages genuine and purposeful *review* of these reports.

It is worth acknowledging some things that this paper does *not* do. This paper has not attempted to survey and then synthesise the voices of civil society organisations on these questions, even though such an exercise is very important. Its scope is largely restricted to the UN's SDG-specific processes, rather than considering SDG-related tracks of activity undertaken across the wider UN system - for example UNEP, UNDP, DPI - and their respective CSO partnerships and reporting processes. It has not, in this sense, fully addressed the current reorganisation of the UN system. The empirical summary of how different CSOs have reported, as presented in the paper, is partial at best and could usefully be extended.

Nevertheless, my analysis here - of the contribution of CSOs to the SDGs, the complexities of the civil society sector and the current reporting and review context for these organisations - does help advance the debate on CSO reporting. I have framed the question in a set of important wider contexts, and offered recommendations for DESA and for CSOs themselves that take account of this complexity. At the same time, I have taken a general approach that might have wider value, by offering an account of the principles and desirable qualities that reporting structures could be judged against in other areas, too.

Tying the question of CSO reporting to the successful realisation of a much larger project of multi-level review, as this paper does, insists that there is no single, simple solution. In a sense, this is frustrating - however, given the nature of the SDGs, it is surely not unexpected. This is an approach, like the SDGs, in which everyone has a part to play. States must organise inclusive national dialogues and welcome CSO reporting into, and alongside, VNR processes. Funders, whether states, philanthropic foundations, international organisations, or individual donors can encourage SDG-aligned reporting from CSOs by *asking* for it and *allowing* for it. CSOs can find time to reflect on what the SDGs mean for their organisation, and to engage with these open review processes. UN DESA, I have suggested, can take concrete steps to guide and facilitate these activities.

There could not be a larger set of prizes at stake. Giving substance to the global partnership is vital for the SDGs to be a success. But the processes and institutions of implementation, reporting and review around the SDGs can also create an inclusive global public space of deliberation and participation in which CSOs can thrive, and presents a chance to change, for the better, the wider environment in which CSOs develop and operate.