The following answers are based on preliminary thinking; they should not be regarded as definitive positions but rather considered as general lines and proposals to foster reflection on accountability framework for the post-2015 agenda, which will be conducted until the adoption in September 2015.

1. **In general terms, what should an overall accountability mechanism involving the national, regional and global level look like and what could be the role of the regional level in this mechanism?**

   The overall accountability framework should be a multi-level framework, encompassing national, regional and global dimensions, whose cornerstone would be the HLPF.

   The principles upon which this framework should be based are mutual accountability, inclusiveness at every level, non-duplication of existing mechanisms, flexibility and cost-effectiveness.

   This accountability framework for the post-2015 agenda should heavily rely on the High level political forum on sustainable development (HLPF), in accordance with UNGA resolution 67/290. Its mandate, comprising high level political leadership, recommendations for sustainable development, follow up and review progress in the implementation of sustainable development commitments, enhancement of the integration of the three dimensions of sustainable development makes it the most relevant institution to perform this function at the global level.

   National level would feed into the whole framework, by producing first-hand data and assessment regarding the implementation of post-2015 goals according to their respective targets and indicators. The capacity of each State to produce such assessments, under the form of national reports, and based on reliable statistical capacity, is of paramount importance.

   Regional level should rely on UN Regional Commissions. Their statistical and data analysis capacities should be mobilized for providing regional synthesis of post-2015 agenda’s implementation. This level would have a pivotal role, by identifying possible common trends and transversal challenges while taking into account national specificities. These syntheses would feed into the global reviews conducted by HLPF, preferably under the form of a regional report.

   Global level would be structured around the HLPF, which would conduct regular reviews and assessments on the basis of national and regional reports, but also reports of other relevant UN agencies, voluntary contribution from other major groups and scientific reports, that the Global sustainable development report (GSDR) could synthesize. As stated in UNGA resolution 67/290, reviews and assessments should be State-led, involving ministerial contributions and provide a platform for partnerships, including through the participation of major groups and other relevant stakeholders. Such reviews could usefully build upon the ECOSOC AMR mechanism and work conducted by the Development Cooperation Forum.

   This being said, the precise shaping of the review mechanism for the post-2015 agenda will also largely depend on the outcome adopted in September 2015.
2. **What are the major lessons from CSD progress reviews and MDG accountability that can inform and help improve the post-2015 accountability framework?** Have CSD progress reviews and MDG accountability been adequate and if not how should this be different for the SDGs?

2.1. **Lessons learnt from the CSD**

As defined in Chapter 38 of Agenda 21 and in Resolution 47/191, the CSD mandate required consideration for at least five different channels of input:

- All relevant bodies in the UN system
- National governments
- Conferences of the parties of different environmental treaties
- Competent NGOs and the private sector
- The UNSG

We believe that such a variety of contributions is highly beneficial to the reporting system and should be even further developed, including international fora related to social and economic issues as well.

One of the main criticisms addressed to CSD reporting system is that it was not mandatory. We do not believe it is the main issue at stake. Nevertheless, all contributors to the reporting system should voluntarily facilitate its work and value its results when seeking efficiency. Also, the reporting system of the HLPF should be very well framed in terms of timing and mandate in order to avoid uncertainty about the release or the content. Transparency should therefore be a major concern for the reporting system.

When it comes to the number of reports that the HLPF should produce or integrate, the example of CSD should enlighten us on the necessity of periodically producing one major periodical report to prepare the most important events of the HLPF. Concretely, that would allow the working teams to take the various reports into consideration. It would also add value to the report itself, the latter being acknowledged as a valid and substantial work. Limiting the number of reports should nevertheless be a matter of efficiency and consequently should still allow the HLPF to raise awareness on important issues in additional specific reports when required.

That would also help dealing with the frequency of the reports. Specific reports could then be produced on a particular goal or target and fit in with the international agenda. The national contributions were mostly sent according to the timetable of the five-year review of Agenda 21. The new reporting system should not depend on such timetable but relate both to the international meetings of the HLPF and the major events related to sustainable development.

2.2. **Lessons learnt from the MDGs accountability**

The main lessons learnt from the reports made on the MDGs are:
- The necessity to develop indicators and a rational and coherent framework to be able to assess the progress made on each goal;

- The importance of ensuring a high level political commitment to the post-2015 process in general and to the HLPF in particular. The success of reports made on the progress of the MDGs is partly due to the attention of the UN system for that matter.

UNDP yearly reviewing and the personal implication of the UNSG have been essential to the good reporting of MDG progress and so will it be when dealing with the efficiency of the post-2015 reporting system.

3. **What should be reviewed and who should be reviewed?**

The agenda must be universal, implying that every country should be reviewed, and both progress made and remaining challenges and gaps should be highlighted.

Countries should also seek the full implementation of the post-2015 agenda. Therefore, the review process should cover all goals and targets.

The issue of indicators remains to be addressed and, once sorted, would allow us to further comment on the specific data to be collected under the review process.

4. **What types of review should be conducted and what kind of information should it be based on? What should be the role of the UN system and other stakeholders in the process?**

We are still considering several options and would consequently communicate later on our position regarding that specific issue.

5. **If you favour peer reviews, what could such reviews at the regional level look like and what existing models do you consider relevant?**

The same answer as provided under question 4 goes for question 5.

6. **How should the reviews at national, regional and global level be linked? And how can existing accountability mechanisms be integrated?**

Reviews made by various institutions at different levels should be gathered by the HLPF, working if necessary, coherent and relevant, with UNSG teams and UN bodies. Syntheses at the regional level should be conducted by UN Regional Commissions to provide the HLPF – especially in the purpose of informing political decisions – with data and analysis on the region but also on different countries when relevant.

The HLPF will be in charge of compiling and producing synthesis reports – mainly the GSDR. It may base its work on the different contributions received from the States and local authorities, from UN bodies, agencies and programmes, from regional bodies as well as from civil society. The latter is of utmost importance for us. We believe that contributions made by NGOs and the private sector should especially be taken into account.
We support the future overall architecture to build on existing accountability mechanisms, both by taking into consideration their results while compiling reports and by working in close collaboration with relevant competent organizations.

The final shape of the post-2015 agenda will eventually allow us to give more details on which specific mechanism is relevant and should therefore be integrated or retained.