Elsevier Editorial System(tm) for The Lancet Manuscript Draft

Manuscript Number: THELANCET-D-16-07440

Title: The Sustainable Development Goals: Ambiguities of Accountability

Article Type: Correspondence

Keywords: SDGs, Accountability, Global health

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Manuscript Region of Origin: NORWAY

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We declare no competing interests.

We have equally contributed to the development of the manuscript.

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The Sustainable Development Goals: Ambiguities of Accountability

In 2015 UN General Assembly affirmed commitment to 17 ambitious Sustainable Development Goals (SDGs). The Agenda is a plan of action for people, planet and prosperity. The implementation of the Agenda requires strong commitment and accountability. However, as stated in *The Lancet*—University of Oslo Commission on Global Governance for Health, mechanisms to hold states accountable for their obligations under international human rights and other conventions are generally weak. ²

In a recent issue of the Lancet (October 8 2016) a new monitoring system was introduced for measuring progress towards implementation of the 17 SDGs.³ While monitoring the SDGs is undoubtedly important, we believe that the indicators for monitoring the achievement of the goals must be accompanied by critical attention to ambiguities of accountability inherent in the Agenda itself.

The UN's SDG Agenda is making big promises: "We are determined to end poverty and hunger, in all their forms..." (p. 5). At the same time, the agenda distinguishes between the "we" making the promise and the "we" that is responsible for keeping it: "We have mapped the road to sustainable development; it will be for all of us to ensure that the journey is successful..." (16). By mapping the road the first "we" have done its deed. It is now up to a new and broader "we" to "ensure that the journey is successful". This journey will:

"involve Governments as well as parliaments, the United Nations system and other international institutions, local authorities, indigenous peoples, civil society, business and the private sector, the scientific and academic community — and all people (p. 16).

The declaration launches a double-duty paradox; sustainable development is about both committing oneself to a promise and committing others to an obligation. Responsibility becomes both all-encompassing and pulverized. The SDGs become everyone's business but no-one's major responsibility. Indeed, should we even come close to achieving the SDGs, we must be able to hold specific agents to account. The responsibility for achieving the goals cannot be entrusted to an unidentifiable and all-encompassing 'we'. If everyone is accountable in theory, no one is accountable in practice.

In addition to adequate measurements and indicators, we believe that there is a need for a robust formative evaluation system that scrutinizes accountability mechanisms and possible double duty paradoxes embedded in the operationalization and implementation of the SDGs.

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