



# Accountability Framework

## INTRODUCTION

In 2012, G20 leaders highlighted the need for the G20 Development Working Group (DWG) to deepen its focus on accountability to increase effectiveness and raise awareness and credibility around the G20 actions for development. The DWG developed its first Accountability Report during the Russian Presidency in 2013 and followed with the introduction of the Accountability Framework under the Australian Presidency in 2014. This Accountability process aimed to improve the accountability and transparency of the G20's work. In 2016, G20 leaders adopted the G20 Action Plan on the 2030 Agenda for Sustainable Development, and the G20 adapted the DWG's accountability products by grouping reporting on the progress of development commitments by Sustainable Development Sectors (SDS).

The first Accountability Framework has shown flexibility to accommodate new demands; however, over time, the process has become more complex. The G20 delegates have called for simplification of the accountability process. DWG members also felt the need for more effective and actionable reporting on the DWG accountability process and the G20's overall commitment to the 2030 Agenda. Under the Japanese Presidency in 2019, "the DWG discussed and committed to update the 2014 G20 DWG Accountability Framework for greater coherence of G20 efforts and to incorporate lessons learned since the adoption of the G20 Action Plan on the 2030 Agenda in 2016. The DWG is committed to completing this update during Saudi Arabia's presidency in 2020." (Osaka CAR, 2019.)

This update provides guidance for future DWG accountability products, including the style and formatting of reports, selection, review and sun-setting of G20 development commitments, and guidance on collaboration with other G20 working groups and work-streams and non-G20 countries.

## ACCOUNTABILITY PRODUCTS, STYLE AND FORMATTING

### Accountability products

The DWG decided to merge the Annual Update on the G20 Action Plan on the 2030 Agenda and the DWG Accountability Report into one document comprising two sections: (i) an **update** on the implementation of the *G20 Action Plan on the 2030 Agenda* (2016); (ii) an **assessment** of the progress on the development commitments taken by the G20 leaders. The differences in nature, purpose, and scope of the two parts will be indicated to prevent confusion. The DWG Accountability documents will take the form of either an Annual Update (AU) or a



Comprehensive Accountability Report (CAR), to be issued every five years, starting in 2025. The main parameters of the two reports are presented in the following table [1]:

Annual Update (AU)		
Purpose	Update on the G20 Action Plan on the 2030 Agenda	Update on G20 Development Commitments
	<ul style="list-style-type: none"> <li>▶ Move the G20 Action Plan on the 2030 Agenda forward by compiling G20 commitments deemed to contribute to the 2030 Agenda</li> <li>▶ Give more visibility, consistency and continuity to G20 collective actions in support of the 2030 Agenda</li> </ul>	<ul style="list-style-type: none"> <li>▶ Track progress of previous development commitments made by G20 leaders</li> </ul>
Frequency	Every year in which CAR is not scheduled	
Comprehensive Accountability Report (CAR)		
Purpose	Update on the G20 Action Plan on the 2030 Agenda	CAR
	<ul style="list-style-type: none"> <li>▶ Move the G20 Action Plan on the 2030 Agenda forward by compiling G20 commitments deemed to contribute to the 2030 Agenda</li> <li>▶ Give more visibility, consistency and continuity to G20 collective actions in support of the 2030 Agenda</li> </ul>	<ul style="list-style-type: none"> <li>▶ Assessment and analysis of the progress of G20 development commitments</li> <li>▶ Identify where more efforts are needed to deliver on the leaders commitments</li> </ul>
Frequency	Every 5 years, starting from 2025	

**Both the annual updates and the comprehensive accountability reports will be public documents.** Once agreed upon by the DWG members, they will be published on the official G20 website of the sitting G20 presidency and circulated through other communication channels as deemed appropriate by the presidency. The reports will be submitted through Sherpas to leaders. Moreover, every accountability report shall become part of an **online portal on DWG accountability (ADD LINK)** and will be managed by the sitting G20 presidency. The portal will provide public access to the reports and, therefore, improve visibility and transparency of the accountability process. This will increase public awareness among G20 and non-G20 members and, thus, offer opportunities to the public to provide better feedback on DWG work. In addition, it will decrease the risk of duplication of work and unify efforts of DWG commitments. The portal should be permanent and updated, as per the direction of the sitting G20 presidency and should be linked to the official G20 website.

### Structure, style and formatting of accountability reports

The annual update should be concise, and the structure, style and formatting of core accountability products should be consistent from year to year to facilitate comparison and show progress over several reporting periods. The following is a suggested structure for accountability reports to be adapted to the requirements of each G20 presidency. Table [2]:



Annual Update (AU)	
Update on the G20 Action Plan on the 2030 Agenda	Update on G20 Development Commitments
Executive Summary	
<ul style="list-style-type: none"> <li>▶ <b>Section 1:</b> Introduction</li> <li>▶ <b>Section 2:</b> Presidency contribution to the 2030 Agenda</li> <li>▶ Annex</li> </ul>	<ul style="list-style-type: none"> <li>▶ <b>Section 1:</b> Introduction and overview of the G20 Development Agenda</li> <li>▶ <b>Section 2:</b> Progress assessment of G20 development commitments</li> <li>▶ Annex</li> </ul>

Comprehensive Accountability Report (CAR)
Executive Summary
<p><b>Part 1:</b> Update on the G20 Action Plan on the 2030 Agenda</p> <ul style="list-style-type: none"> <li>▶ <b>Section 1:</b> Introduction</li> <li>▶ <b>Section 2:</b> Presidency contribution to the 2030 Agenda</li> <li>▶ Annex</li> </ul> <p><b>Part 2:</b> Comprehensive Accountability Report</p> <ul style="list-style-type: none"> <li>▶ <b>Section 1:</b> Introduction and overview of the G20 Development Agenda</li> <li>▶ <b>Section 2:</b> Implementation of G20 Development Commitments, which covers the monitoring of all active G20 development commitments and the assessment and analysis of progress</li> <li>▶ <b>Section 3:</b> Linkages to other working groups and streams</li> <li>▶ <b>Section 4:</b> Outreach to non-G20 stakeholders</li> <li>▶ <b>Section 5:</b> Lessons learned and Way Forward</li> <li>▶ Annex</li> </ul>

Accountability reports, including the annexes, should be concise and the language should be simple to comprehend for a general audience. The reports will seek to provide the necessary information to allow readers to understand the current state of G20 development commitments, including commitments relevant to the 2030 Agenda.

## SELECTION, REVIEW AND SUN-SETTING OF G20 DEVELOPMENT COMMITMENTS

### Selection

Following the leaders' declaration, the incoming presidency will set up a steering committee, which includes Troika members, on selection and grouping of development commitments, to manage the length and conciseness of the accountability products. The selection should consider the language of the development commitments in the leaders' declaration that is explicitly commitment-like. In addition, tracking the progress of these commitments would be defined at an early stage for commitments that require evidence-driven monitoring. The result of this exercise should be reflected in the Terms of Reference (ToR) for the next annual accountability reports. Commitments under DWG priority areas of each presidency will be



grouped under that presidency's defined priorities and will be reported under relevant Sustainable Development Sectors (SDS).

In selecting new commitments, the steering committee and DWG members will be guided by the criteria adopted in the Brisbane Accountability Framework 2014:

- ▶ Is the commitment consistent with the principles agreed in Seoul in 2010
- ▶ Does the commitment advance the mandate and objectives of the G20?
- ▶ Does the commitment draw on G20's comparative advantage?
- ▶ Are there other organisations or fora that are better placed than the G20 to address this issue and/or to undertake the proposed action?
- ▶ Are there any constraints that will limit the potential of this commitment to result in substantial net benefits for non-G20 developing countries?
- ▶ Does the commitment include a defined outcome or end date against which progress can be measured, even if ongoing action is required by others?

## Review process

Corresponding to their respective purposes, the review process differs for AUs and CARs. Table [3]:

AU	CAR
<ul style="list-style-type: none"> <li>▶ Review progress assessment of active development commitments and the sitting presidency's contribution to the implementation of 2030 Agenda</li> </ul>	<ul style="list-style-type: none"> <li>▶ Focus on assessing achievements and setbacks of development commitments over time on an aggregate level, e.g. by Sustainable Development Sector</li> <li>▶ Assessments of selected development commitments</li> <li>▶ Focus on drawing lessons from observed performance</li> </ul>

The following sequence of steps is meant as general guidance:

- ▶ DWG's approval of the Accountability document's ToR.
- ▶ G20 presidency gathers available information on all items under review.
- ▶ DWG sessions are dedicated to discussing gathered information, determining status<sup>1</sup> for all G20 development commitments and identifying points of interest to be featured in the Accountability documents proposed by the steering committee.
- ▶ G20 presidency drafts all elements of the accountability reports including annexes and consolidates the draft report for the DWG's discussion and approval.

<sup>1</sup> In recognition of the G20 development commitments' differentiated nature, which include aspirations, concrete collective action with the defined outcome as well as calls for action by non-G20 stakeholders, the DWG's assessment of their statuses is based on the following three categories:

- ▶ progress (green), i.e. action occurred that advanced the commitment's implementation
- ▶ stagnation (yellow), i.e. commitment is maintained even though no or too little progress occurred
- ▶ regression (red), i.e. contradictory action occurred and/or achieved progress was lost



- ▶ The annual update is finalised based on the DWG feedback and consensus before final adoption in a written procedure.

**Whenever possible, the review process should focus on an evidence-based analysis.** The analysis will assess collective actions to further the implementation of the commitment in question. The review of commitments and priority areas should feed into a succinct and synthesized set of conclusions on how the G20 development agenda can evolve to increase the effectiveness and efficiency of its collective actions. At the discretion of the G20 presidency, progress on G20 development commitments can be discussed with external stakeholders, e.g. G20 engagement group representatives or representatives from non-G20 members, to enhance the discussion in the DWG, such as in a dedicated workshop format.

### Sun-setting

In order to prevent the perpetual accumulation of G20 development commitments, their monitoring as part of the DWG's reporting can be terminated in the following ways:

- ▶ *Completion.* Whenever a G20 development commitment is considered complete without objection by the DWG, its monitoring is discontinued.
- ▶ *Sun setting due to the passage of time.* After 2025, if a G20 development commitment has been reviewed in two successive CARs, it is presumed to be outdated and its monitoring is discontinued, unless the DWG agrees to extend its monitoring.

The Accountability documents shall make note of and provide reasons for any G20 development commitments sun-setting. CARs shall make note of any G20 development commitments retired since the previous CAR.

## COLLABORATION WITH OTHER G20 WORKING GROUPS AND STREAMS AND OUTREACH TO NON-G20 MEMBERS

**The Presidency, assisted by a steering committee, can engage in collaboration with other working groups and work-streams and outreach to non-G20 members according to its priorities.** Such initiatives should be presented in the Term of Reference (ToR) of the DWG Accountability documents that will be presented in the 1<sup>st</sup> DWG meeting of the presidency for review and approval by DWG members.

**The DWG's accountability reports are open for voluntary contributions from other G20 working groups and work streams towards development.** However, ownership for the specific contribution will remain with the contributing working groups or stream, where the text is drafted and agreed on.

**Upon agreement by G20 members, the sitting Presidency can request contributions from non-G20 members, which will be featured in a consolidated annex to the Accountability**



**documents.** Contributions will be reviewed as part of the approval process for the overall DWG report.

## **WAY FORWARD**

**In 2020, the DWG will form a steering committee to review active development commitments as per the 2019 CAR:**

- A) Review active commitments and sun-set commitments that are marked as completed or subject to termination conditions mentioned above
- B) Group active commitments to the respective priority area and ensure consistency for future reporting
- C) Submit to DWG members for approval

Upon completion of this exercise, the DWG will add the retired commitments to the online portal.