

Parliamentary Oversight to Uphold Accountability in the Review Process of Sustainable Development Goals

*Amy Tam Lay Choon**

Abstract

The 2030 Agenda on Sustainable Development recognises the contribution of multi-stakeholders in the process of conducting regular and inclusive reviews of progress at the national and sub-national levels. Parliaments have an essential role in supporting the process through the enactment of legislation and the adoption of budget. The role of parliament includes ensuring accountability for the effective implementation of the 2030 Agenda. A regular follow-up and review with an accountability structure would support a comprehensive assessment and oversight of SDG implementation. In adopting a whole-of-nation approach and ensuring effective law and policy implementation, oversight of SDG implementation actions would ensure that resources, policies, and programmes produce the intended outcome. The SDG Goal 16 supports good governance as an enabler to the other 16 goals. The good governance process enhances accountability, transparency, and participatory decision-making for an inclusive SDG implementation. This paper sheds light on the measures taken by parliaments around the world in placing accountability into their work on implementing the SDG. It would draw on lessons learned from the experiences of these parliaments as a way forward for parliaments to be involved in the SDG implementation.

Keyword: Accountability, Monitor and Review, Parliamentary Oversight, Parliamentary Committee, SDG

Introduction

In 2015, all United Nations Member States adopted the 2030 Agenda for Sustainable Development with 17 Sustainable Development Goals

* Amy Tam Lay Choon is Research Officer at the Parliament of Malaysia. Email: amytam@parlimen.gov.my

(SDG). The Member States pledged to ensure no one is left behind and assumed national ownership of its implementation. The goals would need to be embedded in federal laws, policies, and strategies to achieve the targets by 2030. The role of parliament is vital to support the process of conducting regular and inclusive reviews of laws, policies and plans at the national and sub-national levels and hold governments accountable for the goals they have subscribed to.¹ Sustainable development recognises that good governance (Goal 16) is crucial for effective, accountable, and transparent institutions at all levels to achieve equitable and sustainable management of resources. Indeed, parliament is a significant player to achieve the SDGs.

After five years of adopting the 2030 Agenda, the Member States have aligned the SDGs with the national development plans. They have established SDG implementation roadmaps and made progress reports for the Voluntary National Review (VNR). Parliaments play an equally vital role in supporting these actions. They debated laws, policies, and budgets to align them with the SDG implementation. They deliberated their action plans during international conferences, such as the First Global Parliamentary Meeting on Achieving the SDGs held in September 2021.

The 2030 Agenda highlighted the importance of systematic follow-up and review² of the SDG progress at the national level. Although the governments have the primary responsibility to conduct regular and inclusive checks of progress, parliaments can support the process of such a review. Parliaments have the power to provide the most robust accountability structure for the SDG process to either pass a draft piece of legislation, approve the budget or demand modifications. The process allows them to be involved and engaged in a multi-stakeholder partnership for laws, policies, and budget allocations to be adequately reflected in the national SDG priority areas. However, often parliaments are weakly associated with this process. There is likely no clear structural framework for their role, or the parliamentarians have only limited knowledge of the SDGs. A statement from a former Chief Judge of the

1 Inter-Parliamentary Union, 'Hanoi Declaration: The Sustainable Development Goals: Turning Words into Action adopted by the 132nd IPU Assembly' *IPU* (1 April 2015) <<http://archive.ipu.org/conf-e/132/rpt-gendebate.htm>> accessed 15 November 2021.

2 United Nations, 'Transforming our world: the 2030 Agenda for Sustainable Development. Resolution adopted by the General Assembly on 25 September 2015 A/RES/70/1' *UN* <https://www.un.org/ga/search/view_doc.asp?symbol=A/RES/70/299&Lang=E> accessed 14 November 2021.

High Court of Malaya³ corroborated that parliamentary oversight on executive actions is under-rated. In this instance, there have been calls for stronger parliamentary oversight on human rights, environmental governance, combating corruption and access to justice. If the SDGs are to be achieved, parliaments should respond to the SDGs' constraints and challenges. Parliaments can do much more when systematically involved in discussions to address policies and structural concerns⁴ on the SDG. Institutionalising the SDG is a necessary first step for accountability and effective parliamentary engagement.

This paper describes the relevance of advancing accountability in parliament, good practices of SDG oversight in selected parliaments, and a review on the role of parliaments to support the government on the SDG implementation while keeping in mind that the SDGs are neither mandatory nor strict frameworks.

Methodology

This paper analysed the involvement of national parliaments to support the monitoring and reviewing of the implementation of the SDGs. The parliaments covered in this desk research were selected from the ASEAN and European regions, Australia, Kenya, and Fiji. The basis for choosing these parliaments was the availability of current data and documents for verification and them being institutional leaders in monitoring and reviewing the SDG. The analysis was built on the contents of the parliamentary involvement in SDG, as stated in the VNR reports. Cross-referencing was carried out for verification.

The core objectives of this paper are to serve as a baseline and benchmark for parliaments when they consider or evaluate the monitoring and reviewing processes to strengthen accountability. Henceforth, this paper should be regarded primarily as a reassessment or stocktaking exercise for parliaments' involvement in the whole-of-nation approach. Each parliament would need to conduct its own assessment with the government to determine the depth of its implementation.

³ Z. Ibrahim, 'Foreword' in M.A. Md Yusof and others (eds), *Law, Principles and Practice in the Dewan Rakyat (House of Representative) of Malaysia* (Subang Jaya, Sweet & Maxwell, 2020) v.

⁴ D. Jayasooria, 'Role of Parliamentarians in Localising SDGs in Malaysia' (2021) 1 *Journal of the Malaysian Parliament* 137.

Advancing Accountability in Parliament

Many countries have progressed in institutionalising the SDG follow-up and review. Considering that implementing the SDGs started in 2016 - in just two years, 42 percent of 153 countries surveyed in a study⁵ have shown that they have planned for a direct parliamentary involvement in SDG implementation. The governments are cognizant that effectual implementation of the SDGs requires the participation of parliaments.

In 2015, the parliaments were brought into the process of SDG implementation during the 132nd Inter-Parliamentary Union (IPU) and the 4th Conference of Speakers. The Hanoi Declaration on the Sustainable Development Goals: Turning Words into Action adopted by the 132nd IPU Assembly on 1 April 2015 commits parliaments to strengthen national ownership of the goals and make the people understand how the goals apply to their lives. Parliaments must ensure that each voice is heard in the political process without discrimination and, irrespective of social status, as they represent the people in their constituency.

The sustainable development approach is, however, not new. It continues and expands the work on the Millennium Development Goals (MDG). For 15 years, beginning from 2000, the MDGs established measurable, universally-agreed objectives for tackling extreme poverty and hunger, preventing deadly diseases, and expanding primary education to all children, among other development priorities. However, the MDGs achieved limited success due to a weak accountability regime⁶, low implementation and insufficient monitoring and reporting to provide a solid basis for evaluating performance. For instance, the parliamentarians were rarely involved in the MDGs in the Malaysian context. Many were not even aware of the MDGs.

In advancing the SDG and lessons learned from implementing the MDG, the 2030 Agenda states that the responsibilities of the parliament are to enact legislation, adopt budgets, and ensure accountability for the effective implementation of commitments.⁷ The 2030 Agenda Item 79 encourages the Member States to organise their review processes to include a broad range of societal stakeholders and suggests that

5 F. Fitsilis and F.D. Vrieze, 'How parliaments monitor sustainable development goals—a ground for application of post legislative scrutiny' (2020) 26(3) *The Journal of Legislative Studies* 448.

6 M. Fehling and others, 'Limitation of the Millennium Development Goals: a literature review' (2013) 8(10) *Global Public Health* 1109.

7 United Nations (n 2) item 45.

parliaments and other institutions support these processes. It further encourages parliaments and other institutions, such as audit institutions and human rights agencies, to support the government to conduct regular and inclusive reviews of progress made at the national and sub-national levels, which are country-led and country-driven.

Goal 16 recognises good governance at all levels:

Goal 16.3 Promote the rule of law at the national and international levels and ensure equal access to justice for all

Goal 16.6 Develop effective, accountable, and transparent institutions at all levels

Goal 16.7 Ensures responsive, inclusive, participatory, and representative decision-making at all levels

Parliaments are in a unique position of having both privileged understandings of the interests of their constituency and constitutional responsibility for scrutinising the work of the government. These roles come together when assessing legislation from the poverty, socio-economic, economic, education, health, and environmental perspective. The parliaments hold the government accountable for carrying out its responsibilities effectively through oversight function.

A horizontal accountability structure ensures checks and balances between institutions to prevent abuse of power. Being accountable to parliament means that ministers must explain and provide information on their area of responsibility. It also means that the ministers must take remedial action or apologise for failures. The Parliament of Malaysia has a constitutional obligation to hold the government accountable⁸ - '*accountability is consistent with the spirit of the doctrine of collective and individual Ministerial responsibility as enshrined in Article 43*'.⁹

The accountability of the government to parliament is demonstrated most clearly and publicly at Question Time (oral and written questions) directed at the Ministers, plenary debates on bills, the Budget and Royal Address in Reply debates, motions or through a parliamentary committee inquiry. In addition, some parliaments have established all-party parliamentary groups or ad hoc cross-party caucuses to facilitate discussions. By asking questions and seeking clarifications directly from

⁸ Federal Constitution of Malaysia, art 43.

⁹ I.H. Kamilan and M.S. Hassan @ Yahya, 'The Functions of Parliament' in Md Yusof and others (n 3) 132.

the ministers or holding hearings and inquiries, it would encourage accountability and raise awareness and capacity building on SDGs.

The most systematic method for oversight of the executive is through parliamentary committees, which track the work and conduct specific investigations. Parliaments have established committee systems to parallel the respective government departments or clusters of the government departments, such as the one in the Parliament of Malaysia. The committees possess the authority, structure, and mandates delegated to them through the Standing and Special Orders adopted. The committees scrutinise legislation and policies referred to them and have the power to recommend amendments. The committees also are bound to follow the procedures set out in the Standing Orders and any specific Special Orders that the parliament has issued, such as the power to establish sub-committees. The committee system is systematic, and it enables the governance structure within parliament to become more effective in examining the executive body. It is dissimilar for the all-party parliamentary groups and ad hoc cross-party caucuses, which usually pursue common themes or legislative objectives. The all-party groups and ad hoc caucuses lack the authority and mandate for systematic scrutiny of the executive.

The following section describes how selective national parliaments incorporate SDG monitoring and reviewing processes into their work.

Integration of the SDG in parliaments around the world

This paper identifies three groups of parliamentary structure for SDG oversight: the first group comprises parliaments with a dedicated structure. It includes the National Assembly of Pakistan, German Bundestag, the House of Representatives of the Republic of the Philippines, National Assembly of Thailand, Parliament of Denmark, and National Assembly of Kenya.

The second group comprises parliaments making use of an existing structure which includes the Parliament of the United Kingdom, the Parliament of Australia, the House of Representatives of the Republic of Indonesia, the Parliament of Fiji, the Parliament of Finland, the Parliament of Sweden, and the Parliament of Norway.

And finally, the all-party parliamentary groups and alliances, which includes the Malaysian Parliament's All-Party Parliamentary Group Malaysia on Sustainable Development Goals (APPGM-SDG), the UK Parliament's All-Party Parliament Group on Sustainable Development

(APPG-SDG), the European Parliament's All-Party Parliamentary Group on SDG and the Danish Parliament's All-Party Coalition for the Sustainable Development Goals (the 2030 Network).

Table 1. Selected National Parliamentary Oversight on SDG

Parliaments with a dedicated structure

1	National Assembly of Pakistan	National and Provincial Parliamentary Task Force on SDGs
2	German Bundestag	Parliamentary Advisory Council on Sustainable Development
3	The House of Representatives of the Republic of the Philippines	Standing Committee on Sustainable Development Goals
4	National Assembly of Thailand	Committee on Foreign Affairs, Sub-committee on Considering and Monitoring the Progress of the Implementation of the Sustainable Development Goals of the United Nations and the Implementation of the International Obligations, Committee on Public Health, Sub-committee on Universal Health Coverage for Sustainable Development
5	Parliament of Denmark Finance Committee	Working Group on the SDGs
6	National Assembly of the Republic of Kenya	Parliamentary Caucus on Sustainable Development Goals and Business

Making use of an existing structure

- 1 Parliament of UK, House of Common Select Committees and Environmental Audit Committee
- 2 Parliament of Australia, Senate Standing Committee
- 3 Parliament of Fiji Standing Committee
- 4 The House of Representatives of the Republic of Indonesia, the Parliamentary Body for Inter-Parliamentary Cooperation or Badan Kerja Sama Antar Parlemen
- 5 Parliament of Finland Standing Committee
- 6 Parliament of Sweden Standing Committee
- 7 Parliament of Norway Standing Committee

All-Party Parliamentary Groups and All-Party Coalition on the SDGs (Network)

- 1 Parliament of Malaysia All-Party Parliamentary Groups Malaysia on Sustainable Development Goals (APPGM-SDG)
 - 2 Parliament of UK APPG on Sustainable Development
 - 3 European Parliament APPG on SDG
 - 4 Parliament of Denmark All-Party Coalition on the Sustainable Development Goals (2030 Network)
-

a) Parliaments with a dedicated structure on SDG

Following the adoption of the 2030 Agenda, Pakistan and Germany were among the first countries to adopt the SDG as part of their national development agenda. The National Assembly of Pakistan has established the National and Provincial Parliamentary Task Force on SDGs to oversee progress on the SDGs, while the German Bundestag has the Parliamentary Advisory Council on Sustainable Development (PACSD). Pakistan's Parliamentary Task Force oversees international development commitments and builds consensus on SDG critical challenges. It has representation from the federal and provincial levels to develop work plans around priority areas and keep parliamentarians updated on progress made on the SDG, especially in their constituencies. The Bundestag's PACSD oversees the government's National Sustainable Development Strategy. It monitors and supports sustainable development policy at the national, European, and international levels. In addition, the PACSD also receives ministry reports on SDG implementation.

Among the ASEAN Member Parliaments, the House of Representatives of the Republic of the Philippines and the National Legislative Assembly of Thailand support the implementation of the SDG by setting up committees and sub-committees dedicated to achieving the SDG. The House of Representatives of the Republic of the Philippines established a Committee on Sustainable Development Goals to study and deliberate on the needs, concerns and interests of the nation's commitment to the 2030 Agenda. Likewise, the National Legislative Assembly of Thailand has established sub-committees on sustainable development through the Committee of Foreign Affairs and Public Health. It has further established

a standing committee on SDG¹⁰ to ensure the national budget allocation and draft legislation meet the SDG criteria.

In 2018, the Danish Parliament established a Parliamentary Working Group on the SDG under the Parliamentary Finance Committee. This group comprises 16 parliamentarians, and it focuses on measuring progress, assists the various committees in Parliament on the SDG matters, and monitors the government's work on the SDG implementation.

The Kenya Parliamentary Caucus on Sustainable Development Goals and Business drew up a Strategic Plan 2019–2023 to promote parliamentary action on the Sustainable Development Goals and Business through legislation, representation, oversight, advocacy and partnerships.

b) Making use of an existing structure

The Parliament of the United Kingdom and Australia have a similar structure for monitoring and reviewing SDGs. They carried out periodic reviews and made recommendations to the government. The UK House of Commons has conducted inquiries on the goals and their delivery through the International Development Committee, the Environmental Audit Committee, and the Women and Equalities Committee. The Senate of the Australian Parliament referred the matters concerning the progress of SDG in Australia to the Standing Committee on Foreign Affairs, Defence and Trade References Committee.

The Parliament of Fiji undertook a self-assessment exercise on the SDG in 2019. Subsequently, it launched a Guidance Note for specific entry points to implement the SDG proactively. The SDG reviewing would focus on committees for which government oversight is a part of their mandate: the Social Affairs Committee, Economic Affairs Committee, Public Accounts Committee, Justice Law and Human Rights Committee, Foreign Affairs and Defence Committee, and Natural Resources Committee.

The House of Representatives of the Republic of Indonesia has been involved in the 2030 Agenda since the early stages of SDG

¹⁰ Inter-Parliamentary Union and the House of Representatives of the Republic of Indonesia, *Sessions Report, First Global Parliamentary Meeting on Achieving the SDGs, Turning the challenges of the COVID-19 pandemic into opportunities for parliaments to achieve the SDGs* (2021) <<https://www.ipu.org/file/12672/download>> accessed 23 December 2021.

conceptualisation. The Presidential Decree of the Republic of Indonesia emphasised the importance of applying an inclusive principle involving four participation platforms, of which one concerns the 'government and parliament'.¹¹ Accordingly, the Parliamentary Body for Inter-Parliamentary Cooperation or Badan Kerja Sama Antar Parlemen (BKSAP) was established in the Indonesian Parliament to enhance cooperation and coordination between parliament and the government. BKSAP has organised the World Parliamentary Forum on SDGs for three consecutive years, i.e., 2017 - 2019, and helped prepare the VNR. In addition, BKSAP regularly conveys input and recommendations to parliament regarding the SDGs' legislation, budgeting, and supervision.

The Parliament of Finland works closely with the government to strengthen the effectiveness of policy development. The Committee for the Future coordinates and handles matters concerning the 2030 Agenda. Since 2017, the parliament has received the government's annual progress reports submitted by the Prime Minister's Office to parliament. The Committee will then prepare the parliament's response to the government's report.

The Committee on Finance and the Committee on Foreign Affairs in the Parliament of Sweden review legislation and plans relating to the SDGs. For instance, in June 2020, the Committee on Finance examined a government bill on Sweden's implementation of the 2030 Agenda. In addition, the Committee on Foreign Affairs has special responsibility for policy coherence. Following up on an approved government's bill on implementing the 2030 Agenda, the government will begin reporting to the parliament in 2022.

The Parliament of Norway receives the government's annual budget proposals and the National Budget Report. Since 2016, the government of Norway has reported on the progress of the SDG to parliament. The proposals are discussed in the relevant parliamentary committees. The Committee on Scrutiny and Constitutional Affairs reviews and makes recommendations on matters concerning the supervision of the government. In 2020, the Office of the Auditor General of Norway (OAG) provided parliament with an audit of the national follow-up on the SDGs from 2016 to 2019/2020.

11 The other three platforms are "Academics and Experts", "Philanthropy and Business Actors" and "Civil Society Organisations and Media".

c) All-Party Parliamentary Groups and All-Party Coalition on SDGs

The Parliament of Malaysia established the All-Party Parliamentary Group on Sustainable Development Goals (APPGM-SDG) in 2019. The APPGM-SDG is modelled after the House of Commons' All-Party Parliamentary Group (APPG). The APPGM-SDG is an informal group made up of parliamentarians, civil society, academia and specialists undertaking an active role in localising SDGs in parliamentary constituencies, with funds provided by the Ministry of Finance. Thirty parliamentarians have localised the SDG in their constituencies to ensure that marginalised communities' needs and challenges are integrated into the national development plans. The APPGM-SDG had a role in preparing the country's second VNR 2021. Parliamentarians were engaged in public consultation and side talks for SDG capacity building and awareness during the days leading to the High-Level Political Forum. It marked an improvement from the first VNR Report submitted in 2017. Then, parliament had no involvement. The APPGM-SDG creates SDG awareness by linking the federal and local governments with the local communities for grounded programmes. In the pre-and post-tabling of the Shared Prosperity Vision 2030 and the 12th Malaysia Plan, the APPGM-SDG were engaged with the government on public policies. As a result, the overall outcome has a more balanced account of the SDG achievement. Localising the SDG provides a mutually beneficial working platform for parliamentarians to raise local concerns related to SDG with the federal government, local government, civil society, NGOs, academia and authority for intervention programmes. It is a good showcase of multi-stakeholder participation to map local issues and draw micro and macro interventions.

The Parliament of the UK's All-Party Parliamentary Group on the UN Global Goals for Sustainable Development (APPG-SDG) brings together parliamentarians to promote debates and monitor SDG implementation. In addition, it provides a forum for liaising with the ministers, external organisations, including the private sector, experts in their fields of international development, and discussions with high-level speakers from the international community. The secretariat of the APPG is Bond, a global development network for UK NGOs working in the international development and humanitarian sector. The APPG-SDG and Bond SDG Working Group provide inputs when the committees of House of Commons scrutinise the executive on the progress of SDGs in the UK.

On 24 September 2020, the SDG Alliance—MEPs for Agenda 2030 was established in the European Parliament. MEP (Members of the

European Parliament) for SDGs (MEPs4SDGs) is an informal group open to all 27 MEPs committed to promoting the SDGs in the European Parliament and the European Union. It is looking into leading the group to a permanent position¹² after the election in 2022. The group organises periodical roundtables to identify approaches and actions for the European Parliament in implementing the SDGs.

The All-Party Coalition on the SDGs in the Danish Parliament (2030 Network) comprises parliamentarians from all parties, and they meet to engage policymakers and civil society. Currently, the Network has 74 members representing all parliamentary parties. The 2030 Panel supports the 2030 Network's parliamentary work by providing critical and constructive feedback, knowledge and analysis of the government's action plan and the VNR report. The 2030 Panel has members from the business community, a variety of organisations, researchers, and NGOs. It organises meetings with ministers and holds annual multi-stakeholder forums. Partnerships are essential in achieving the SDGs. The 2030 Network and the Working Group on the SDGs under the Parliamentary Finance Committee engage and encourage parliamentarians to be involved in the SDG implementation.

Based on the above, it is observed that:

1. Parliamentary oversight structure of the SDGs progress

Each parliament exercises its roles differently in monitoring and reviewing the 2030 Agenda. Parliaments with a dedicated structure established task force, specialised committee, and caucus, which may further establish sub-committees on specifics to review legislation supporting the SDG. For instance, Pakistan's National and Provincial Parliamentary Task Force on SDG established a sub-committee on Child Rights.

When there is no dedicated structure, oversight is carried out through mandated existing committees. It is common to assign the monitoring and reviewing of the progress of the SDGs to the committee on foreign affairs or international development. Perhaps this is because of the correlation of sustainable development to the United Nations. The UK House of Commons International Development Committee, the Australian Parliament Senate Standing Committee on Foreign Affairs, the House of

12 Inter-Parliamentary Union and the House of Representatives of the Republic of Indonesia (n 10).

Representatives of the Republic of Indonesia Parliamentary Body for Inter-Parliamentary Cooperation, the National Assembly of Thailand, the Finnish Parliament Committee on Foreign Affairs and the Swedish Parliament Committee on Foreign Affairs are examples of SDGs positioned in the international/foreign affairs committee.

Parliaments may assign the monitoring and reviewing of the 2030 Agenda to specific-related committees, such as the Women and Equalities Committee. It is also a viable option when the committee on finance monitors and reviews the implementation of the SDGs because it would facilitate the budgetary needs of SDG priority areas.

Interestingly, the Prime Minister's Office of Finland leads the country to report on the SDG progress to the Parliament of Finland. The All-Party Parliamentary Groups and All-Party Coalitions network groups strengthen awareness and build capacity to achieve the SDG. In addition, Malaysian's APPGM-SDG has an additional role in localising the SDG and carrying out intervention programmes.

2. Political Commitment and a whole-of-nation approach

Political commitment and a whole-of-nation strategic framework are central to coherence. Therefore, building a strong, inclusive political commitment and leadership at the highest political level is necessary for achieving the SDG. For instance, The President of the Republic of Indonesia clearly and publicly expressed commitment to institutionalise the implementation of SDG. Other than that, the submission of reports from the Prime Minister's Office of Finland to parliament also shows the political commitment from the government.

The provision in the Constitution of Kenya 2011 binds all persons and all State organs at both levels of government. The supreme law of the Republic outlines sustainable development as 'the national value and principles of governance binding every person and every state organ.' Under Standing Order No. 259A, the parliamentarians established the Parliamentary Caucus on SDGs in 2017 to promote Sustainable Development and Responsive Business through legislation, representation, oversight, and partnerships.

The involvement of the Auditor General of Norway has paved the way for Norway's first national action plan on implementing

the 2030 Agenda in 2021. Following up on the approved government bill in December 2020, Sweden will implement the 2030 Agenda to achieve economically, socially and environmentally sustainable development through a coherent policy nationally and internationally.

3. Embedding the monitoring and reviewing of the SDGs in the Standing Committees

A common strategy to strengthen oversight of the SDG implementation is to seek upgrading into the committee system. For instance, the Danish Parliament has incorporated a Working Group on the SDGs under the Parliamentary Finance Committee after it was encouraged by the 2030 Network. In addition, the Bundestag PACSD has proposed to be upgraded into a Committee for Sustainable Development.¹³ Committees typically perform some of the core functions of parliament regarding legislation, oversight, and accountability measures.

4. Mainstreaming the SDGs into national budgets

Public budgets are among the most effective instruments for governments to address the 2030 Agenda. Therefore, federal funding should be structured according to sustainability criteria. For instance, the Malaysian Budget 2022 was structured according to sustainability criteria, thus, placing Malaysia among the ten countries in the world that have fully aligned their national budgets to the SDG. The 2022 Budget will lead Malaysia towards low carbon practices, a greener environment and better community empowerment.

5. Multi-Stakeholder Partnership

Establishing multi-stakeholder partnerships through all-party groups provides wide-ranging parliamentary activities, such as multi-stakeholder dialogue, awareness, and capacity building. The Malaysian APPGM-SDG has leapt forward with its unique brand of multi-stakeholder partnerships, which includes parliamentarians, civil society, academia and subject specialists working together

13 The German Federal Government, *Report on the Implementation of the 2030 Agenda for sustainable development, German Voluntary National Review to the HLPF 2021* (Berlin, The German Federal Government, 2021).

to localise the SDGs and finding solutions to everyday problems plaguing the communities. Localising the SDGs has highlighted the importance of having the local government as drivers and models in achieving the implementation of the 2030 Agenda, particularly SDG Goal 11, on sustainable cities and communities.

Conclusions and Recommendations

Parliaments can promote accountability for the SDG in several ways. Studies have identified that parliaments and independent oversight agencies are cornerstones for national SDG accountability regimes. However, parliaments stand out from the rest. Their roles and functions ascribed to them have a considerably broader scope – ranging from participation in the national SDG coordination group, aligning the national budget with the SDG, oversight and scrutiny through dedicated SDG committees or parliamentary committees or sub-committees, capacity building and awareness programmes through all-party parliamentary groups or caucuses and engaging directly with the communities in localising the SDGs. Within these functions, the parliaments can ensure the executive's accountability, answerability, and responsibility to parliament.¹⁴

Parliaments can make or amend laws to ensure consistency with the 2030 Agenda. They can monitor and review the government and its agencies' actions in implementing the SDG. They can assess progress on the SDG through periodic reports, VNR and action plans tabled in parliament. They can assess budgets and ensure that adequate financial resources are allocated to achieve the SDGs. They can also hold public hearings and inquiries to stimulate public discourse and debate about policies to achieve the SDGs, and provide opportunities for grassroots and subject specialists to offer their perspectives on what is and is not working on the ground. Thus, when the elements of the SDG are embedded in the parliament's work, it will stimulate action in areas of critical importance: people, planet, prosperity, peace and partnership.

How should parliaments adopt SDGs into their work?

The Inter-Parliamentary Union (IPU) has developed a self-assessment toolkit to implement SDGs. For example, the Parliament of Fiji conducted a self-assessment exercise to reflect on the capacity of engagement in

14 S.S. Faruqi, 'The Malaysian Parliament: Problems, Prospects and Proposals for Reform', in Md Yusof and others (n 3) 495.

SDG implementation. Some parliaments began by building awareness and capacity through all-party groups. Buy-ins are crucial to ensure deep-rooted mutual commitment from all political parties, so that good policies do not drift when the government's term ends.

There are various ways for parliaments to assign SDG responsibility - they may utilise a dedicated SDG structure, use existing committees, caucus or all-party groups. Each option has its value. Reviewing the actions of government and their agencies in implementing the SDG requires parliaments to have clearly assigned responsibility for the issues to be reviewed. Therefore, it is essential to embed the SDG in legislative processes and establish a proper review structure. For this reason, a dedicated parliamentary structure such as the SDG Committee or Task Force can arguably provide the most vital instrument of accountability through which parliaments can hold governments accountable. For instance, the National Parliamentary Task Force on Sustainable Development Goals of Pakistan set up a Special Committee on Child Rights to serve as a platform to coordinate and achieve targets of SDG related to children's welfare and development. Interestingly, the Task Force might be the only dedicated parliamentary structure that links all-party and all legislative provinces in an 'all-inclusive approach' for a comprehensive review of implementing SDGs. Another instance of a dedicated parliamentary committee is the Committee on Sustainable Development Goals of the Republic of the Philippines, which has approved a bill to establish the SDGs Council of the Philippines under the National Economic Development Authority.

Some parliaments opt to use existing structures for SDG oversight. In the parliamentary committee, the parliamentarians examine the government action, seek information and documents, interrogate government officials, and conduct hearings and assessments to determine whether policies, regulations, and programmes are effectively implemented to support the SDGs. For instance, the UK House of Commons International Development Committee, Environmental Audit Committee and Women and Equalities Committee heard the submissions from the public on issues concerning the implementation of SDGs – *UK implementation of the SDG* (2016), *Sustainable Development Goals in the UK* (2017), *Implementation of Sustainable Development Goal 5 in the UK* (2017), *UK progress on the SDGs: the VNR* (2019), *Sustainable Development Goals in the UK follow-up on hunger, malnutrition, and food insecurity in the UK* (2019), and further formulated recommendations to strengthen SDG compliance. The UK government had then responded to the inquiries.

Parliamentarians can consider hearing submissions and report back to the plenary, allowing the committee's report to be tabled and publicly debated. Such a structure ensures that parliamentarians and the public are aware of developmental implementation issues and challenges. A committee system may not be comprehensive in its coverage, but it is sufficient for accountability to be selective about critical concerns.

Alternatively, parliamentarians can also establish cross-party groups or caucuses on the SDGs to create opportunities to exchange possibilities for mainstreaming the SDGs into legislation, such as the National Assembly of the Republic of Kenya Parliamentary Caucus on SDGs and Business. However, cross-party groups or caucuses lack the proper bite to hold the government accountable. The UK'S APPG-SDG and the Danish Parliament's 2030 Network have established parliamentary committees and sub-committees, apart from the all-party groups on the SDGs. The European Parliament's APPG-SDG is also looking into formalising the group after the election in March 2022.

The Parliaments of Finland, Sweden, Denmark, Germany, and Norway actively monitor and review the government's action on the SDG regularly. The parliamentary work combines the committee's role for oversight and the informal activities through all-party groups. Perhaps, the ingredients for an effective parliamentary model to support the government in monitoring and reviewing the SDG implementation lie in the parliament having a broader role, both in the formal and informal spheres. It is a proposition for further study. After all, Europe is leading the way on the 2030 Agenda. 19 out of the top 20 countries making good progress on the SDG are in Europe.¹⁵ The Parliament of Finland has acknowledged that the parliament has a crucial role in ensuring accountability for the work of the government.

Institutionalising the SDGs in parliament will also depend on the rules of procedure, expertise, budget, the capacity of the parliamentarians, and the oversight culture. Expertise in the SDG should comprise subject specialists and the internal support of dedicated parliamentary researchers. As in the committee system in the UK and Australian Parliament, dedicated specialist researchers are the key personnel.

Regardless of the structure adopted, mandate, clear rules and procedures are essential for systematic monitoring and reviewing.

¹⁵ J.D. Sachs and others, *Sustainable Development Report 2021: The Decade of Action for the Sustainable Development Goals* (Cambridge, Cambridge University Press, 2021) <<https://s3.amazonaws.com/sustainabledevelopment.report/2021/2021-sustainable-development-report.pdf>> accessed 17 November 2021.

Examples of ways in which parliaments can provide oversight in the SDG activities are:

- Parliamentarians are consulted to prepare the VNR and subsequent review of the findings;
- The government regularly provides review reports to parliament on SDGs progress for review;
- Parliamentarians are directly involved in SDG implementation strategy;
- Incorporating SDGs into the budget evaluation framework;
- Building awareness and capacity for communication and coordination with the sub-national and local governments;
- Advocating for sectoral, national, regional, and international cooperation and partnerships on the SDGs;
- To review and approve or reject the executive's budget and oversee the use of public funds.

References

'SDGs and the role of parliaments' *Agora Portal for Parliamentary Development* <<https://agora-parl.org/resources/aoe/sdgs-and-role-parliaments>> accessed 27 November 2021.

Adiputri R.D., 'The Role of Parliament in Sustainable Development Goals: A case study of Southeast Asia in international parliamentary forums' (2021) 5(1) *Jurnal Perencanaan Pembangunan* 127 <10.36574/jpp.v5i1.73> accessed 15 November 2021.

Bexell M. and Jönsson K., 'Realising the 2030 Agenda for sustainable development – engaging national parliaments?' (2020) *Policy Studies* <<https://doi.org/10.1080/01442872.2020.1803255>> accessed 17 November 2021.

Breuer A. and others, 'Key players in national SDG accountability: The role of parliaments' (2021) *Briefing Paper, No.15/2021, Deutsches Institut für Entwicklungspolitik (DIE)* <<https://dx.doi.org/10.23661/bp15.2021.v1.1>> accessed 16 November 2021.

- Breuer A. and Leininger J., 'Horizontal Accountability for SDG Implementation: A Comparative Cross-National Analysis of Emerging National Accountability Regimes' (2021) 13(13) *Sustainability* 7002 <<https://doi.org/10.3390/su13137002>> accessed 12 November 2021.
- Cheng Y. and others, 'Global Action on SDGs: Policy Review and Outlook in a Post-Pandemic Era' (2021) 13(11) *Sustainability* 6461 <<https://doi.org/10.3390/su13116461>> accessed 15 November 2021.
- De Vrieze F. and Hasson V., Westminster Foundation for Democracy, *Post-Legislative Scrutiny, Comparative Study of Practices of Post-Legislative Scrutiny in selected parliaments and the rationale for its place in democracy assistance* (London, Westminster Foundation for Democracy, 2017) <<http://m.knesset.gov.il/Activity/Oversight/Documents/OversightComparativeStudy.pdf>> accessed 5 November 2021.
- De Vrieze F. and Norton P., 'The significance of post-legislative scrutiny' (2020) 26(3) *The Journal of Legislative Studies* 349 <<https://doi.org/10.1080/13572334.2020.1780008>> accessed 16 November 2021.
- De Vrieze F., *Post-Legislative Scrutiny Guide for Parliaments* (London, Westminster Foundation for Democracy, 2017) <https://www.wfd.org/wp-content/uploads/2018/07/WFD_Manual-on-Post-Legislative-Scrutiny.pdf> accessed 7 November 2021.
- Department of Foreign Affairs and Trade Australia, *Report on the Implementation of the Sustainable Development Goals 2018* (Sydney, Department of Foreign Affairs and Trade Australia, 2018).
- Department of International Development, UK, *VNR of progress towards the Sustainable Development Goals* (London, Department of International Development, 2019).
- Deveaux K. and Rodrigues C., *Parliament's Role in Implementing the Sustainable Development goals – A Parliamentary Handbook* (New York, GOPAC, UNDP and IDB, 2018) <<https://www.undp.org/publications/parliaments-role-implementing-sustainable-development-goals>> accessed 5 November 2021.
- Economic Planning Unit, Prime Minister's Department, *Malaysia VNR (VNR) 2021* (Putrajaya, Economic Planning Unit, 2021).
- *SDG Roadmap for Malaysia Phase 1: 2016–2020* (Putrajaya, Economic Planning Unit, n.d)

Faruqi S.S., 'Peaceful, Just and Inclusive Societies: Good Governance and Institutional Reform Proposals in Malaysia' in Mahadi A. and Zhafri N. (eds), *Making SDGs Matter: Leaving No One Behind* (Kuala Lumpur, Institute of Strategic and International Studies (ISIS) Malaysia, 2021).

— 'The Malaysian Parliament: Problems, Prospects and Proposals for Reform' in Md Yusof M.A. and others (eds), *Law, Principles and Practice in the Dewan Rakyat (House of Representatives) of Malaysia* (Subang Jaya, Sweet & Maxwell, 2020).

Fehling M., Nelson B.D. and Venkatapuram S., 'Limitation of the Millennium Development Goals: a literature review' (2013) 8(10) *Global Public Health* 1109 <<https://doi.org/10.1080/17441692.2013.845676>> accessed 15 November 2021.

Fitsilis F. and De Vrieze F., 'Parliamentary Oversight of Sustainable Development Goals and the Application of Post-Legislative Scrutiny Principles' (2019) Wroxton Workshop Working Paper 2019 <<https://wroxtonworkshop.org/wp-content/uploads/2019/07/2019-Fitsilis-DeVrieze-.pdf>>.

— 'How parliaments monitor sustainable development goals—a ground for application of post legislative scrutiny' (2020) 26(3) *The Journal of Legislative Studies* 448 <<https://doi.org/10.1080/13572334.2020.1772445>> accessed 16 November 2021.

— 'Interface between Post-Legislative Scrutiny and sustainable Development Goals and the state of play in South East Asia and the Pacific' (Academic Seminar on Post-Legislative Scrutiny in Asia, Yangon, Myanmar, 17-18 June 2019) <<https://www.slideshare.net/DrFotiosFitsilis/interface-between-pls-and-sdgs-and-the-state-of-play-in-south-east-asia-and-the-pacific>> accessed 18 November 2021.

Government Offices of Sweden, *VNR 2021, Report on the implementation of the 2030 Agenda for Sustainable Development* (Stockholm, Government Offices of Sweden, 2021).

Inter-Parliamentary Union and the House of Representatives of the Republic of Indonesia, *Sessions Report, First Global Parliamentary Meeting on Achieving the SDGs, Turning the challenges of the COVID-19 pandemic into opportunities for parliaments to achieve the SDGs 28–30 September 2021* <<https://www.ipu.org/file/12672/download>> accessed 23 December 2021.

Inter-Parliamentary Union and United Nations Development Programme, *Global Parliamentary Report 2017, Parliamentary Oversight: Parliament's Power to Hold Government to Account* (Geneva, IPU-UNDP, 2017).

Inter-Parliamentary Union, 'Hanoi Declaration: The Sustainable Development Goals: Turning Words into Action adopted by the 132nd IPU Assembly' IPU (1 April 2015) <<http://archive.ipu.org/conf-e/132/rpt-gendebate.htm>> accessed 15 November 2021.

— 'Institutionalisation of the Sustainable Development Goals in the work of parliaments' <<https://www.ipu.org/file/7639/download>> accessed 16 November 2021.

— *Parliaments and the Sustainable Development Goals, A self-assessment toolkit* (Geneva, IPU, 2017) accessed 6 November 2021.

Kamilan I.H. and Hassan @ Yahya M.S., 'The Functions of Parliament' in Md Yusof M.A. and others (eds), *Law, Principles and Practice in the Dewan Rakyat (House of Representatives) of Malaysia* (Subang Jaya, Sweet & Maxwell, 2020).

Kanie N. and others, 'Rules to goals: emergency of new governance strategies for sustainable development' (2019) 14 *Sustainability Science* 1745 <<http://doi.org/10.1007/s11625-019-00729-1>> accessed 30 November 2021.

Karlsson-Vinkhuyzen S., Dahl A.L. and Persson A., 'The emerging accountability regimes for the Sustainable Development Goals and policy integration: Friend or foe?' (2018) 36(8) *Environment and Planning C: Politics and Space* 1371 <<https://doi.org/10.1177/2399654418779995>> accessed 16 November 2021.

Lindberg S.I., Luhrmann A. and Mechkova V., 'From de-jure to de-facto: Mapping Dimensions and Sequences of Accountability' (2017) *World Development Report, Governance and the Law* <<http://hdl.handle.net/10986/26212>> accessed 20 November 2021.

Md Yusof M.A. and others, *Law, Principles and Practice in the Dewan Rakyat (House of Representatives) of Malaysia* (Subang Jaya, Sweet & Maxwell, 2020).

Ministry of Economy, the Republic of Fiji, VNR, *Fiji's Progress in the implementation of the Sustainable Development Goals* (Fiji, Ministry of Economy, 2019).

Ministry of Finance of Denmark, *Report for the VNR, Denmark's implementation of the 2030 Agenda for Sustainable Development* (Copenhagen, Ministry of Finance, 2021).

Ministry of Foreign Affairs of Thailand, *Thailand's VNR on the Implementation of the 2030 Agenda for Sustainable Development* (Bangkok, Ministry of Foreign Affairs of Thailand, 2021).

Ministry of National Development Planning, *Indonesia's VNR (VNR) 2021, Sustainable and Resilient Recovery from the COVID-19 Pandemic for the Achievement of the 2030 Agenda* (Jakarta, Ministry of National Development Planning, 2021).

Ministry of Planning, Development and Reforms, *Pakistan's Implementation of the 2030 Agenda for Sustainable Development*, VNR (Ministry of Planning, Development and Reform Government of Pakistan, 2019).

Montero A.A., 'UN/DESA Policy Brief No. 114, Connecting the dots: The still elusive synergies between accountability institutions and the follow-up and review of the Sustainable Development Goals' *UNDESA Economic Analysis* (23 September 2021) <<https://www.un.org/development/desa/dpad/publication/un-desa-policy-brief-114-connecting-the-dots-the-still-elusive-synergies-between-accountability-institutions-and-the-follow-up-and-review-of-the-sustainable-development-goals/>> accessed 20 November 2021.

Naidoo R. and Fisher B., 'Sustainable Development Goals: pandemic reset' (2020) 583 *Springer Nature Limited* 198 <<https://media.nature.com/original/magazine-assets/d41586-020-01999-x/d41586-020-01999-x.pdf>> accessed 15 November 2021.

Norwegian Ministry of Local Government and Modernisation, *VNR 2021 Norway, Report on the Implementation of the 2030 Agenda for Sustainable Development* (Oslo, Norwegian Ministry of Local Government and Modernisation, 2021).

Parliament of the Republic of Fiji and United Nations Development Programme, *Oversight of the Implementation of the Sustainable Development Goals* (Parliament of the Republic of Fiji and UNDP) <<http://www.parliament.gov.fj/wp-content/uploads/2019/05/GuidanceNote-FijiParliamentStandingCommittees.pdf>> accessed 20 November 2021.

Prime Minister's Office 2020:8, *VNR 2020 Finland* (Helsinki, Prime Minister's Office, 2020).

Sachs J.D. and others, *Sustainable Development Report 2021: The Decade of Action for the Sustainable Development Goals* (Cambridge, Cambridge University Press, 2021) <<https://s3.amazonaws.com/sustainabledevelopment.report/2021/2021-sustainable-development-report.pdf>> accessed 17 November 2021.

The German Federal Government, *Report on the Implementation of the 2030 Agenda for sustainable development, German VNR to the HLPF 2021* (Berlin, The German Federal Government, 2021).

United Nations Department of Economic and Social Affairs, *Transitioning from the MDGs to the SDGs: accountability for the post-2015 era* (New York, United Nations Department of Economic and Social Affairs, 2015) <https://www.un.org/en/development/desa/policy/cdp/cdp_background_papers/bp2015_25.pdf> accessed 29 November 2021.

United Nations, 'Follow-up and review of the 2030 Agenda for Sustainable Development at the global level. Resolution adopted by the General Assembly on 29 July 2016 A/Res/70/299' (2016) <<https://undocs.org/A/RES/70/299>> accessed 14 November 2021.

— 'Review of the implementation of General Assembly resolution 67/290 on the high-level political forum on sustainable development, resolution 70/299 on the follow-up and review of the 2030 Agenda for Sustainable Development at the global level and resolution 72/305 on the strengthening of the Economic and Social Council. Resolution adopted by the General Assembly on 12 August 2020 A/Res/74/298' (2020) <<https://undocs.org/en/A/RES/74/298>> accessed 14 November 2021.

— 'Transforming our world: the 2030 Agenda for Sustainable Development. Resolution adopted by the General Assembly on 25 September 2015 A/RES/70/1' (2015) <https://www.un.org/ga/search/view_doc.asp?symbol=A/RES/70/299&Lang=E> accessed 14 November 2021.

— *The Sustainable Development Goals Report 2021* (New York, United Nations, 2021) <<https://unstats.un.org/sdgs/report/2021/The-Sustainable-Development-Goals-Report-2021.pdf>> accessed 11 November 2021.