Some 4,000 years ago, King Hammurabi had the laws of his domain between the Tigris and Euphrates carved in stone and placed in front of his palace. The laws were written in the plain language of the people, not in the arcane idiom of the priests, so that everybody could understand them. They were not engraved on clay, so they could not be changed at will, and they were not hidden, so that all were able to access them and learn, for example, that even judges had a duty to adhere to the rules in their decisions.

Thus were created the basic principles of accountability. Much more recently, only 200 years ago, La Declaration des Droits de l’Homme et du Citoyen stated (Art. XIV) that every citizen has the right to check the need to pay taxes and that society has the right to hold every public agent accountable (Art.XV).

The idea that the people form the basis of a society and should be protected by justice is not new and is not the intellectual property of any specific region. It was articulated in the 14th Century by the Arab philosopher Ibn Khaldun, the father of modern sociology, who in his Muqaddimah quotes Aristotle as having established political wisdom in eight sentences:

“1. The world is a garden the fence of which is the dynasty (the state). 2. The (state) dynasty has the authority that defines proper behavior. 3. Proper behavior becomes policy when directed by the ruler. 4. The ruler is an institution supported by the soldiers. 5. The soldiers are helpers who are maintained by money. 6. Money is sustenance brought together by the subjects. 7. The subjects are servants who are protected by justice. 8. Justice is the harmony that makes the world a garden.”

If we translate “the garden” as “sustainable development” we have here all the elements that we need for a renewed agenda: policy and regulations, means of implementation (taxes) and compliance mechanisms (justice) which is what we really want to talk about when we talk about monitoring and accountability.

In the last decades all the rulers of the world have committed themselves to the Universal Declaration on Human Rights (1948), that spells out the basic principles of human dignity, the Rio Declaration (1992) that formulates the rights of future generations, the Copenhagen and Beijing declarations (1995) that promise to eradicate poverty and achieve gender equality and the Millennium Declaration (2000) that commits them to ensure the simultaneous realization of a triangle framed by 1) peace and security; 2) democracy and human rights; and 3) development and social justice.

Those commitments were translated into every language and carved onto the Internet, television, radio and the printed page that all can access and are more difficult to hide and erase than a stone. Yet, the non-compliance with the formal promises, while morally condemned in all cultures and places, is difficult to address. The commitments made to society tend to be easily forgotten if organized citizens and communities are not constantly reminding their rulers.

Social Watch was created in 1995 to help governments remember their promises and to assist those governed to monitor their realization… or lack of it. The first Social Watch report, in 1996, included national reports authored by 13 non-governmental organizations in 13 countries. Today the Social Watch network has active coalitions of over 1,000 organizations in 80 countries. Each national alliance defines its priorities, its message and how to engage with their authorities. To participate in the global network they agree to be inclusive, to report honestly and to advocate to improve the quality of the policies and the openness of the mechanisms that define these. The global network will in turn amplify the national voices, help them use methodological tools, such as the innovative indexes on gender equity and on basic capabilities that Social Watch developed, and collectively hold international organizations accountable for their own commitments.

In doing that, we found something that probably Hammurabi already knew: accountability is only meaningful if the powerful are held to account.
coalitions have managed in some countries to identify millions of dollars of “pork barrels” hiding in obscure budget provisions and to redirect them to support genuine social development. They have also helped avoid civil wars through the development of credible election monitoring mechanisms based on social networks.

Often, the Social Watch national coalitions have also found in practice that the smaller, poorer or more vulnerable a country is the more it is held accountable to foreign actors. All countries are obligated to report to their peers on their compliance with human rights legal obligations under the Universal Periodic Review of the Human Right Council. This is a major step forward. But developing countries also have to report on their compliance with WTO accession commitments; they are supervised by the IMF, even if they are not debtors, and they report to each of their bilateral donors individually and also collectively. When the recipient country government sits at a table with its 12-25 donors, who are frequently also its creditors, plus the World Bank, the IMF and the regional development banks this is called “mutual accountability!” But while it might be more efficient for recipient governments to report to all donors and creditors simultaneously, this is obviously not the best setting to interrogate donors about not meeting their own development assistance commitments (0.7% of GDP) or about their unfulfilled promise to increase the voting power of African countries in international financial institutions.

In fact, our members observe that accountability to citizens is frequently postponed or denied by this accountability to the powerful in ways that weaken the role of parliaments and undermine democratic institutions. To make matters worse, over 2,000 bilateral and regional trade and investment agreements signed in the last few decades have created new rights for transnational corporations, including rights that humans don’t have: corporations have acquired the right to settle anywhere they want and bring with them any personnel they decide they need, they are allowed to repatriate profits without restrictions and even to litigate against governments in demand of profits lost because of democratically decided national policies, not through local courts but via international arbitration panels shaped to defend business interests and where human rights do not necessarily prevail. ICSID, the International Center for the Settlement of Investment Disputes, hosted by the World Bank, is a non-transparent tribunal that displaces national judiciaries and in essence creates its own law by ignoring human rights standards and environmental norms, even when they have been ratified as international treaties.

No single duty was created for corporations to compensate for this expansion of their rights, which may be one of the reasons for the current disproportionate share of capital in the capture of the benefits of growth and the symmetric reduction in the share of labour in those benefits that is so convincingly documented by Thomas Picketty’s *Capital in the Twenty-first Century*. Corporations have to be made accountable not only to their owners and consumers but to their workers and to the people affected by their operations. Corporate accountability requires rules set by governments, respect for human rights and environmental due diligence as well as reporting, ensuring access by those negatively affected to an effective remedy, tax transparency; proper land appropriation rules, and so on.

The Righting Finance coalition, of which Social Watch is a member, has elaborated a set of minimum criteria to be applied to all actors wanting to benefit from “partnering” with the UN, among them the mandatory declaration of any conflict of interest, and careful “vetting” of their human rights background and performance. Corporations in partnership with the UN should be subject to at least the reporting requirements already established for NGOs, which include regular reporting to ECOSOC, including on their finances and their origins, demonstrated adherence to Human Rights and UN principles, a description of initiatives undertaken to support the MDGs and demonstrated contribution to the work of the UN.

The mandate for this already exists, and has been approved by the UN General Assembly as part of the Guiding Principles on Extreme Poverty and Human Rights and the Guiding Principles on Business and Human Rights. These principles require, for example, an impact assessment of multilateral organizations, corporations and the trade and investment regime. This important mandate needs to be implemented. The Rio decision that created the High Level Political Forum (HLPF) clearly intended to empower this Forum to hold these reviews. To do so, the Forum needs to be properly assisted by a strong secretariat, informed by adequate reporting and carefully prepared by an active chair(s) that provides continuity and leadership.
Following the Rio+20 mandate on universality, all governments and multilateral organizations have to be accountable. The Global Partnership for Development, described in Goal 8 of the MDGs, not only has no timeline, but also no proper accountability mechanism. No wonder it lacked implementation. A new agenda for development has to be specific about Means of Implementation and also about the forum for review and the monitoring and accountability mechanism, which could well be a strengthened HLPF as described above, to which multilateral agencies, the Bretton Woods Institutions and any corporation or “partnership” wanting to use the UN name, logo or flag should be required to report.

Accountability doesn’t happen without transparency and access to information. Corporations should report their accounts on a country-by-country basis and countries should keep public registers of company owners, among other basic information. In general, citizens should have access not only to corporate information but also to all government documents, along with those of multilateral organizations. In particular, the secrecy involving the work of arbitration panels in investor states disputes should be declared as contrary to basic accountability and human rights principles. Banking secrecy undermining the ability of countries to tax their citizens or corporations operating in their territories needs to be identified as a major obstacle to the achievement of human rights and development goals and this should be a major issue to address in the context of the Financing for Development debates.

Monitoring and accountability needs to be institutionalized, but ensuring an enabling environment for civil society is critical in order for accountability to “work”. Civil society uses all available tools, including Internet-based social networks. But the essential role of organized civil society cannot be substituted by easily manipulated web-based instruments.

The US National Council on Public Polls (NCPP), which includes the major TV networks and several universities, explains on its website that “unscientific pseudo-polls are widespread and sometimes entertaining, but they never provide the kind of information that belongs in a serious report.” Examples of those polls “include 900-number call-in polls, man-on-the-street surveys, many Internet polls....”

In a scientific poll, explains NCPP, “the pollster identifies and seeks out the people to be interviewed. In an unscientific poll, the respondents usually ‘volunteer’ their opinions, selecting themselves for the poll.” Ignoring this basic recommendation, serious UN reports quote web-based polls as if they were genuine consultations with civil society. This practice should be avoided.

Accountability is not the same as accounting. It cannot be left to accountants or other bureaucrats. Every development project and every “partnership” should have in its budget a provision to support independent civil society accountability mechanisms at least with the same amount as that devoted to auditing.

In 2012, the Rio+20 Summit decided to kick off a negotiation process towards an international agreement on a set of sustainable development goals that “should be action-oriented, concise and easy to communicate, limited in number, aspirational, global in nature and universally applicable to all countries, while taking into account different national realities.” Universality was understood as meaning that developed countries should not just contribute to eradicating poverty abroad but also make an effort in areas to be agreed, such as for example reducing emissions that cause climate change, modifying unsustainable production and consumption patterns, reducing inequalities or ensuring adequate universal social protection.

These “goals for the rich” should have time-bound targets and monitoring mechanisms at least as effective as those that watch over the efforts of developing country governments. Yet, two years after Rio+20 the developed countries have still offered no hint on any new commitment on their side. In turn, developing countries are reluctant to commit themselves to achievements for which no means of implementation are made available.

Without the will there will be no transformation and the blatant unfairness of the current world can only become worse.

Seven centuries ago, Ibn Khaldun concluded that “injustice ruins civilization. The ruin of civilization has as its consequence the complete destruction of the dynasty (state).” Goals for the rich and effective monitoring and accountability of the powerful are essential. Without them there will be no credible development agenda and the multilateral system will lose its legitimacy.