



# Review Report on Goal 17: Partnerships for the Goals

**Anchor**

Centre for Policy Dialogue (CPD)

**Co-Anchor**

ActionAid Bangladesh

**Associate Organisations**

BRAC

Business Initiative Leading Development (BUILD)

Care Bangladesh

Gram Bikash Shohayok Shangstha (GBSS)

Oxfam in Bangladesh



Citizen's Platform for SDGs, Bangladesh

এসডিজি বাস্তবায়নে নাগরিক প্ল্যাটফর্ম, বাংলাদেশ

**(Draft)**

**Implementation of Goal 17 during the First Quarter of SDG Journey**  
***A Citizen's Perspective***

**Prepared by**

Khondaker Golam Moazzem, CPD

Asgar Sabri, ActionAid

Mohammad Ali, CPD

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## Contents

1. Introduction .....	4
2. Methodology of the Study .....	5
2.1. Integrating the role of CSOs and private sector in attaining goal 17 .....	5
2.2. Issue of LNOB .....	5
2.3. Availability of data issue .....	6
2.4. Level of incremental contribution .....	7
2.5. Collection of data .....	8
2.6. The process followed in preparing the report .....	9
2.7. Scope and structure of the report .....	9
3. Trends in Achieving Key Targets of Goal 17: South Asia and Other Regions .....	9
3.1 Finance related Issues .....	9
3.2 Technology related issues .....	10
3.3 Capacity building related issues .....	11
3.4 Trade related Issues .....	12
3.5 Systemic issues .....	12
4. Priority Targets for Bangladesh under Goal 17 .....	14
5. State of Progress of SDG 17 in Bangladesh during the First Quarter .....	16
5.1 Milestones Set for Achieving Goal 17: 2020, 2025 and 2030 .....	16
5.2 Analysis of Performance of Selected Priority Targets & Indicators (Pre- and Post-2015) .....	18
5.3 Bangladesh's Performance in Other Targets and Indicators .....	22
5.3.1 Finance related Issues .....	22
5.3.2 Technology related issues .....	23
5.3.3 Capacity building related issues .....	23
5.3.4 Trade related Issues .....	24
5.3.5 Systemic issues .....	24
6. Engagement of CSOs in Implementing Goal 17 (Pre- and Post-2015) .....	26
6.1 Role of the CSOs at the global level during Pre-2015 .....	26
6.2 Role of the CSOs at the Global Level during Post-2015 .....	28
6.3 Role of CSOs at the National Level: Pre-2015 .....	29
6.4 Role of CSOs in Implementing Goal 17: Post-2015 .....	30
7. Role of the Private Sector in Implementing SDGs .....	33
7.1 Role of the Private Sector at the Global Level .....	33
7.2 Role of the Private Sector at the National Level .....	35
8. Intergovernmental Partnership between Bangladesh and Development Partners .....	38
8.1 Perspective of Development Partners on Partnership and Cooperation during Post-2015 .....	38
8.2 Bangladesh's Contribution to Global Partnership Building .....	40
9. Challenges and Way Forward .....	41
9.1 National Framework does not specify the Role of CSOs and Private Sector .....	41
9.2 Gap between activities related to Indicators and those of CSOs .....	41

9.3 Addressing the ‘attribution problem’ of engagement of CSOs and the private sector in goal 17 related issues .....	42
9.4 Lack of data and unavailability of real time data made it difficult to appreciate the progress .....	42
9.5 Misreporting of data may misguide about the progress in different indicators .....	42
9.6 South Asia as a Region is behind in Implementing Goal 17 indicators .....	43
9.7 South Asia as a Region is behind in Implementing Goal 17 indicators .....	43
9.8 Bangladesh could not come out from the ‘Business as usual’ trend in Implementing Goal 17 ...	43
9.9 Engagement of CSOs have been widened and partly shifted in the post-2015 period .....	44
9.10 Bangladesh’s private sector is way behind compared to that of the engagement of the global private sector .....	44
<i>References</i> .....	45
<i>Annexure</i> .....	47

### **Case Studies**

Case Study 1: CSO Engagement in Aid Effectiveness: Pre-2015 .....	27
Case Study 2: CSO-Private Sector Collaboration on ‘Behind the Brands Scorecard’: Post-2015 .....	28
Case Study 3: Multistakeholder Consultation on the Joint Cooperation Strategy (JCS) in the context of Aid and Development Effectiveness: Pre-2015 .....	29
Case Study 4: International Civil Society Forum on Advancing the LDCs (Least Developed Countries) Interests in the Sixth WTO Ministerial: Pre-2015 .....	30
Case Study 5: Citizen’s Tax Tribunal: Post-2015 .....	31
Case Study 6: Private Sector Engagement at the GPEDC: Post 2015 .....	35
Case Study 7: Business Initiatives Leading to Development (BUILD): Post-2015 .....	37

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***Dr Debapriya Bhattacharya***

Convenor, Citizen's Platform for SDGs, Bangladesh

***Professor Mustafizur Rahman***

Core Group Member, Citizen's Platform for SDGs, Bangladesh

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## 1. Introduction

The 2019 meeting of the High Level Political Forum (HLPF) on Sustainable Development will be held in July, 2019 under the theme ‘Empowering People and Ensuring Inclusiveness and Equality’. A total of six goals of the Agenda 2030 will be reviewed during this meeting which include goals 4, 8, 10, 13, 16 and 17.<sup>1</sup> Goal 17 entitled ‘strengthen the means of implementation and revitalize the global partnership for sustainable development’ is one of the key goals which include means and instruments for implementing Agenda 2030. In fact goal 17 is the only goal that was considered for voluntary national reviews in previous two HLPFs held in 2017 and 2018. As a cross-cutting goal, it directs about resources and partnerships in three core areas- economy, society and biosphere. Such a multidimensional goal has diverse set of targets and indicators under five different areas - finance, technology, trade, capacity building and systemic issues.<sup>2</sup>

Since SDG period (2016-2030) has been passing its first quarter (2016-2019), it is appropriate to review the performance of the ‘initial phase’ which is of preparatory in nature. During the first quarter of the SDG journey, it is expected that institutions will be ready and operational, activities will be well-defined, roles of different players/actors will be cleared, coordination and implementation mechanism will be functional and monitoring and review mechanism will be in place. An official review process of SDG related activities is already in place under which report on Voluntary National Review was prepared in 2017 and Annual review report was prepared in 2018. However, there is thrust for an independent review along with those of the reports prepared in the official process. A review of performance of SDG related activities to be carried out by the non-state actor, is expected to be different. Non-state actors such as civil society organizations (CSOs) and private sector work directly at the grassroots level and view the progress of SDGs from the point of view of the incremental changes made to those who are leaving behind. Hence the process of review by the non-state actors is expected to put emphasis not only on quantitative aspects of goals, targets and indicators of SDGs, rather they will put emphasis on qualitative aspects of the SDG initiatives – how those initiatives make differences to the vulnerable groups of the society.

The role of CSOs and the private sector is well recognized in the process of implementation of SDGs. Various means of implementation and global partnership of goal 17 covers diverse areas including domestic resources, public-private partnership, aid, development cooperation, South-South Cooperation, FDI, transfer of technology, remittances, trade, capacity building and strengthening of national data etc. However the nature of engagement of CSOs and private sector in those diverse means and cooperation appears to be complex. At the national level, the role of CSOs and the private sector in the official implementation process is yet to firm-up. The review report prepared by the GED in 2018 has marginally indicated the role of these two important stakeholders. The review on the activities of goal 17 which is an important areas of collaboration by state and non-state actors did not properly recognize the roles of the latter.<sup>3</sup> Hence, proper recognition of the role of the CSOs and the private sector in the SDG

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<sup>1</sup> The HLPF 2019 includes 50 countries for voluntary national review (VNR) of which 16 from Asia Pacific, 18 from Africa, 11 from Europe and 6 from Latin America and the Caribbean countries. Bangladesh is not included in this years’ VNR process; it was included in 2017. However, Bangladesh has prepared a progress report in 2018 titled ‘Sustainable Development Goals: Bangladesh Progress Report 2018’ which reviewed the progress in seventeen goals.

<sup>2</sup> In terms of number of targets and indicators, goal 17 has 19 targets and 25 indicators which are 11 per cent of total 169 targets and 10 per cent of total 244 indicators of SDGs –one of the highest among all SDGs.

<sup>3</sup> In fact, CSOs have been referred four times and businesses have been referred in eight times in the report. In most cases, these entities have been referred in generically. The specific mention of these entities have been found in

implementation process is highly important. Present study highlights the activities of the CSOs and the private sector in implementing goal 17 with a view to identify their specific engagements towards achieving different targets of the goal.

In this backdrop, this study reviews the performance of Bangladesh in implementing goal 17 during the first quarter of the SDG period. The study examines the role of the CSOs and the private sector at national, regional and global levels. Further, it presents a set of ‘best practices’ of the CSOs and the private sector in goal 17 related targets with a view to identify possible areas work, cooperation and raising awareness at the national level. Finally, the paper identifies the issues and concerns that need to be taken into cognizance in the process of effective implementation of goal 17 and thereby put forward a set of recommendations for immediate action.

## **2. Methodology of the Study**

Undertaking a national level analysis on 19 targets and 25 indicators of goal 17 by connecting with the role of CSOs and private sector is methodologically complex and challenging. Following sub-sections highlight four methodological issues which need to be taken into account in order to carry out the review process in the context of Bangladesh.

### **2.1 Integrating the role of CSOs and private sector in attaining goal 17**

Among the 19 targets of goal 17, the CSOs and the private sector have been referred only in one target (17.17) which is for encouraging and promoting effective partnerships with them. The related indicator of 17.17 is financial contribution for the partnership building with the CSOs and other entities. Such an indicator could not adequately cover the role of CSOs and the private sector as means of implementation. On the other hand, a number of targets of goal 17 are linked with the contribution of the private sector and the CSOs such as 17.1 (domestic resource mobilization), 17.3 (mobilise additional financial resources), 17.6 (access to science and technology) and 17.7 (transfer and dissemination of technology), 17.8 (technology bank), 17.11 (increase export) and 17.10 (rule based trading system) and 17.12 (duty-free and quota-free market access). The existing indicators of the above-mentioned targets could hardly associate the roles of the CSOs and the private sector. Hence, the foremost methodological challenge is – how to acknowledge the role of the CSOs and the private sector in attaining different targets of goal 17. This recognition needs to be done not only through ensuring full alignment of their works with the indicators of different targets rather it needs to be done by examining the qualitative aspects of their works which could make contribution in attaining different targets of goal 17.

### **2.2 Issue of LNOB**

A major methodological issue is – how different activities of different actors including private sector and CSOs which are related with different targets of goal 17 to be linked with the broader theme of Agenda 2030 – ‘Leave No One Behind’ (LNOB). In this context, a broader and flexible interpretation of targets and CSO activities could help creating link with different aspects of LNOB. For example, target 17.1 mentions about strengthening the domestic resource mobilization and related indicators are 17.1.1 on revenue-GDP ratio and 17.1.2 on tax as share of domestic budget. Logically, rising revenue could contribute to more public investment for enhancing physical and social infrastructure which would attract more private investment including FDI and thereby would increase opportunities for employment, raise tax and non-

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case of Goal 11 and 12. In number of cases, businesses have been referred to as ‘beneficiary’ not as ‘implementer’ of the specific goal.

tax revenues from the private sector and thereby would contribute to the need of the people who are leaving behind. Similarly, 17.12 which mentions about duty free market access for LDCs could be linked with LNOB through better market access for the products of the LDCs which will increase export-competitiveness and thereby will rise the scope for exports of LDC goods. Such an opportunity would increase production in export-oriented industries which would create more employment opportunities particularly for the vulnerable groups including women. Thus, target 17.12 could be linked with the LNOB. Table 1 presents the logical link between targets, indicators, role of CSOs/private sector and LNOB

**Table 1: Logical link between Targets, Indicators, Role of CSOs/Private Sector and LNOB**

<ul style="list-style-type: none"> <li>17.1: strengthen DRM → 17.1.1 Rev./GDP ratio → investment on building physical and social capital → direct/indirect impact on employment generation, enterprise development, skill development</li> <li>17.12: DF-QF market access → 17.12.1 Av. tariff → better market access → higher export → more production → more employment → better/more opportunities for women/unemployed</li> </ul>
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Source: Prepared by the authors

### 2.3 Availability of data issue

Two types of issues have been identified with regard to data of different targets and indicators of goal 17 - first, lack of availability of data of different indicators and second, lack of real time data of different available indicators. Lack of data constraints doing detailed analysis of performance under different targets. Table 2 presents the status of data of different indicators of goal 17 at national and global levels. Out of 25 different targets, data of 15 targets are available at the global (referred to as 'tier I' level of data), data of four targets are available but those are not directly related (tier II) and data of six targets are not available (tier III). On the other hand, data availability in the context of Bangladesh is poorer- only 7 indicators have data readily available (tier I), 15 indicators have data available but in different forms (tier II) and 3 indicators have related data unavailable (tier III). Hence, analysis of the performance of different targets would be difficult particularly for those which are tier II and tier III types.

**Table 2: Status of Availability of Data of Different Targets of Goal 17 at National and Global Levels**

Data Status: Goal 17			Country Data Availability for Goal 17		
Indicators	World <sup>4</sup>		Country: Bangladesh		2017
	World <sup>4</sup>	Bangladesh <sup>5</sup>	2016	2017	
17.1.1	TI	TI	Yes	No	
17.1.2	TI	TI	No	No	
17.2.1	TI	TI	Yes	No	
17.3.1	TI	TII	Yes	Yes	
17.3.2	TI	TI	Yes	No	
17.4.1	TI	TI	Yes	No	
17.5.1	TIII	TII	Yes	No	
17.6.1	TIII	TII	No	No	
17.6.2	TI	TI	Yes	Yes	

<sup>4</sup> Source: UNSTATS, Inter-agency and Expert Group on SDG Indicators (IAEG-SDGs)

<sup>5</sup> Source: GED, Planning Commission, Bangladesh



17.7.1	TIII	TII	17.7.1	No	No
17.8.1	TI	TI	17.8.1	Yes	Yes
17.9.1	TI	TII	17.9.1	Yes	No
17.10.1	TI	TII	17.10.1	Yes	No
17.11.1	TI	TII	17.11.1	NA	NA
17.12.1	TI	TII	17.12.1	NA	NA
17.13.1	TII	TII	17.13.1	Yes	Yes
17.14.1	TIII	TII	17.14.1	No	No
17.15.1	TII	TII	17.15.1		Yes
17.16.1	TII	TIII	17.16.1		Yes
17.17.1	TIII	TII	17.17.1	No	No
17.18.1	TIII	TIII	17.18.1	Yes	Yes
17.18.2	TII	TII	17.18.2		Yes
17.18.3	TI	TII	17.18.3		Yes
17.19.1	TI	TII	17.19.1	No (2015)	No (2015)
17.19.2	TI	TII	17.19.2	Yes (75% data)	No

Note:

TI	Readily Available
TII	Partially Available
TIII	Not Available

NA= Not Applicable

On the other hand, most cases national data of different indicators are available only for 2016 (13 out of 25 indicators) – just one year after the SDG implementation has started. Data of these indicators are available for 2017 at limited number (8 out of 25 indicators). There is almost no data available for 2018. In other words, a meaningful analysis on national level performance of goal 17 based on lack of real time data (at least till 2018) is rather impossible. Hence, analysis of national level performance during post-SDG period would be largely indicative in nature based on the analysis of data of only one or two years.

**2.4 Level of incremental contribution**

A major methodological issue of impact assessment of SDGs would be - how the post-2015 initiatives at the national and global levels are incrementally rewarding. It is expected that post-2015 initiatives of the global and local actors would be incremental in nature in order to ensure effective outcome related to SDG targets; otherwise, a ‘business as usual’ approach of implementation or contribution of the actors would hardly be rewarding particularly to implement SDGs. Hence, a pre- and post-2015 analysis need to be undertaken with a view to

identify the ‘incremental’ changes in the activities as well as level of impact and implications of different activities of different actors including those of the CSOs and the private sector in achieving the targets.

## **2.5 Collection of data**

Taking all the methodological issues into account, present study collected data from different national and international sources. The sources include World Development Indicators (WDI), World Bank, UNSTATS, UNDESA, World Investment Report, UNCTAD, OECD, ITU and GPEDC. In case of national level, data have been collected from the General Economic Division (GED) of the Planning Commission, Bangladesh Investment Development Authority (BIDA) and Bangladesh Bureau of Statistics (BBS). Besides, a sample survey among the partners of the Citizen’s Platform on SDGs in Bangladesh have been conducted with a view to appreciate the level of importance of different targets of goal 17. Key informant interviews have been conducted with a number of development partners and government officials.

## **2.6 The process followed in preparing the report**

A multi-stakeholder approach has been followed in preparing the report on goal 17. This has been carried out through reviewing activities of CSOs and private sector concerning goal 17, discussion with selected representatives of government, development partners, CSOs, private sector and collection of information of good practices at national, regional and global levels. The Centre for Policy Dialogue (CPD) played the anchor role in preparing the report while the ActionAid played the co-anchor role. A number of partner organizations of the Citizen’s Platform for implementing SDGs joined the process as ‘associate organizations’ including BRAC, GBSS, BUILD, Oxfam and Care Bangladesh.

The process has been initiated with an inception meeting with the partner organizations of the Citizen’s Platform on SDGs in Bangladesh in January, 2019. During the meeting, a detailed discussion was held on the objectives, methodology, outline of reports and different role to be played by the partner organisations. Based on the discussion with the partners and taking into consideration of the specialization of partner organizations, the ‘anchor’ and ‘co-anchor organizations have been identified and tentative timelines have been set for the delivery of the report.

As part of the process, CPD, the anchor organization of goal 17 organised a meeting of the ‘goal-group’ in February, 2019. A total of eight participants from four organisations attended the meeting; a number of other organizations expressed their willingness to be associated in the process. The meeting discussed a number of issues related to preparation of the report which include draft annotated outline of the report, finalisation of questionnaire for perception survey to identify priority targets under goal 17, finalization of web-based survey questionnaire for collecting information about ‘good practices’ of partners and other organizations. A total of 16 organizations have participated in the online based perception survey. The collected data has been analysed and used in the reports.

A number of key informant interviews (KIIs) have been undertaken including representatives of relevant government offices (external resource division of the Ministry of Foreign Affairs), development partners and the private sector (BUILD). A number of experts who earlier worked in the CSOs in different capacities to deal with trade, aid and tax related issues have been interviewed to appreciate their views about the changing dynamics of global partnerships with regard to aid, trade and domestic resource mobilization both pre- and post-2015 periods. Collected information, views and perception on respective issues have been used in preparing the report. Some of the preliminary findings have been shared with development

partners and government officials who attended two workshops organised on 6 and 7 March in 2019. Participants provided important feedback on the findings of the report.

## **2.7 Scope and structure of the report**

The goal 17 comprises 19 targets and 25 indicators which are one of the highest among the goals of the Agenda 2030. These long lists of targets and associated indicators have been divided into five categories such as finance, technology, capacity building, trade and systemic issues. To keep the focus on important areas of goal 17, a set of priority targets have been identified. For example, in case of finance the focus of the report is on domestic resource mobilization, in case of technology more focus put on ICT related issues, in case of capacity building more focus is on support to the CSOs and other organizations, in case of trade related issues more focus put on rule-based trading system and in systemic issue more focus put on development effectiveness and strengthening the national data system.

The report comprises of eight sections. Section three discusses the global trends in achieving key indicators of goal 17 by comparing the data of world, LDCs and South Asia. Such a comparison helps to understand the relative performance of South Asia in achieving goal 17 related indicators. Section 4 presents the list of priority targets for Bangladesh from the long list of 19 targets and 25 goals. The survey results of the perception on level of importance of different targets has been presented in this section. A country level analysis has been carried out between Bangladesh with two selected South Asian countries – India (developing country) and Nepal (LDC) in section 5. Bangladesh's performance on priority targets and other targets under five areas including finance, technology, capacity building, trade and systemic issues, have been presented in this section. Section 6 reviews the role of the CSOs during pre- and post-2015 period in undertaking various initiatives at global and national levels. A number of case studies on good practices of CSOs have been presented in this section. The experience of global non-state actors have been analysed based on a global database of 700 plus initiatives, have been presented in section 7. The section reviews the performance of private sector in Bangladesh in addressing the targets of goal 17. Likewise the CSOs, a set of cases studies on the private sector engagement in goal 17 have been presented in this section. Finally, section 8 identifies a number of issues and concerns based on the review of the earlier sections and put forward a set of recommendations which need immediate action from concerned stakeholders at national and global levels in order to ensure effective participation of the CSOs and the private sector in implementing SDGs.

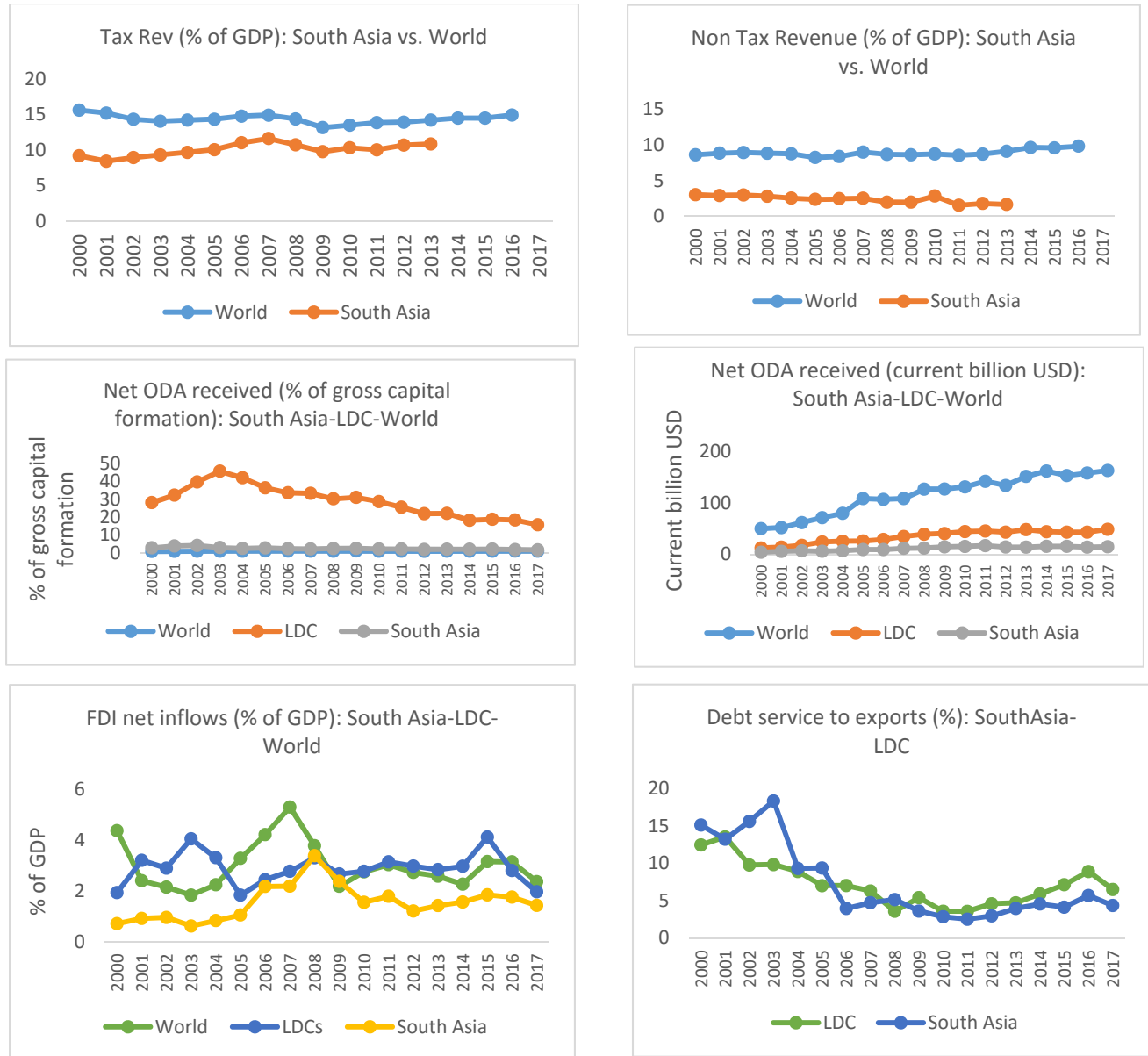
## **3. Trends in Achieving Key Targets of Goal 17: South Asia and Other Regions**

### **3.1 Finance related Issues**

South Asia as a region did not make visible improvement in most of the indicators related to financial issues of goal 17 during post 2015 period. Figure 1 presents the performance of South Asia vis-à-vis those of average of world and LDCs. The region is behind compared to world average as well as average of LDCs particularly in case of tax-GDP ratio, non-tax GDP ratio (domestic resource mobilization), net ODA flow, flow of FDI (absolute and share of GDP) and debt service to exports. It is important to note that among the OECD-DAC countries only 5 countries (out of 29) have reached the level of 0.7% of GNI in case of disbursement of ODA to developing countries. In some cases, South Asia's financial position has been decelerating in post-2015 period which include non-tax revenue (% of GDP), FDI inflow (% of GDP) and debt services (% of exports). In other words, South Asia as a whole is not in a better shape in terms of resource mobilization and management points of view. Huge effort is needed to improve the financial position of the region in the coming years in order to ensure proper implementation of SDGs. The positive

trend of domestic resource mobilisation led by tax-GDP ratio needs to outweigh the decelerating trend of resources from other sources such as non-tax-GDP, ODA-GDP, debt-export ratios and alternate sources such as FDI inflow. South Asian countries need to review their position of resource flows from different domestic and external sources, and thereby need to put effort to raise flow of financial resources.

**Figure 1: Performance of South Asia vis-à-vis World and LDC in Selected Indicators related to Financial Issues of Goal 17**



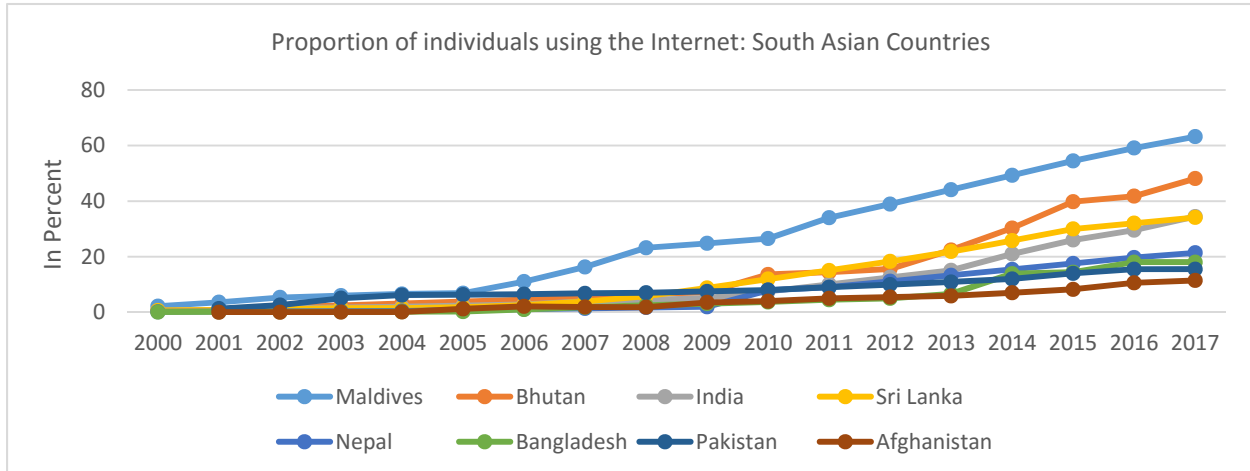
Source: World Development Indicators

### 3.2 Technology related issues

South Asian countries have quickly jumped in using web-based technologies such as use of internet (Figure 2)– between 2010 and 2016, proportion of individuals using internet has jumped up from less than 20 per cent to as high as 50-60 per cent. This rise in use of modern technologies happened owing to undertake

favourable policies, create enabling business environment, and promote private investment including FDI etc. However, the performance of all South Asian countries is not at the same level – few countries are still behind in terms of use of such new technologies.

**Figure 2: Performance of South Asia in Technology related Issues**

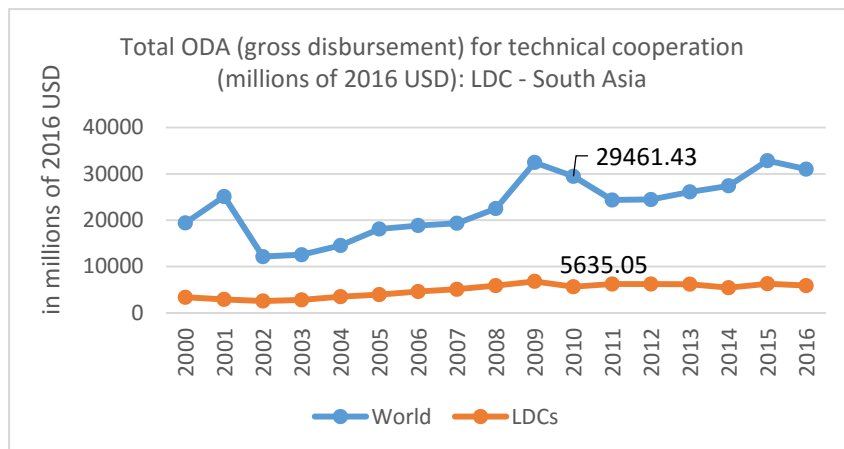


Source: ITU

### 3.3 Capacity building related issues

Although there is a rising trend in ODA for technical cooperation since 2011, this was not reflected in case of LDCs (Figure 3). As depicted in Figure 3, in 2016, LDCs received only 18.9 per cent of total world flow of ODA for technical cooperation. The figure shows that since 2000, the share has increased but it could not continue maintaining the trend over the years—from 17.3 per cent in 2000 and 19.1 per cent in 2010. Given the unavailability of data, it is difficult to assess the relative contribution of different categories of development partners particularly OECD, Southern development partners (S-S-C) and partners of the triangular cooperation.

**Figure 3: Performance of South Asia in Capacity Building related Issues**

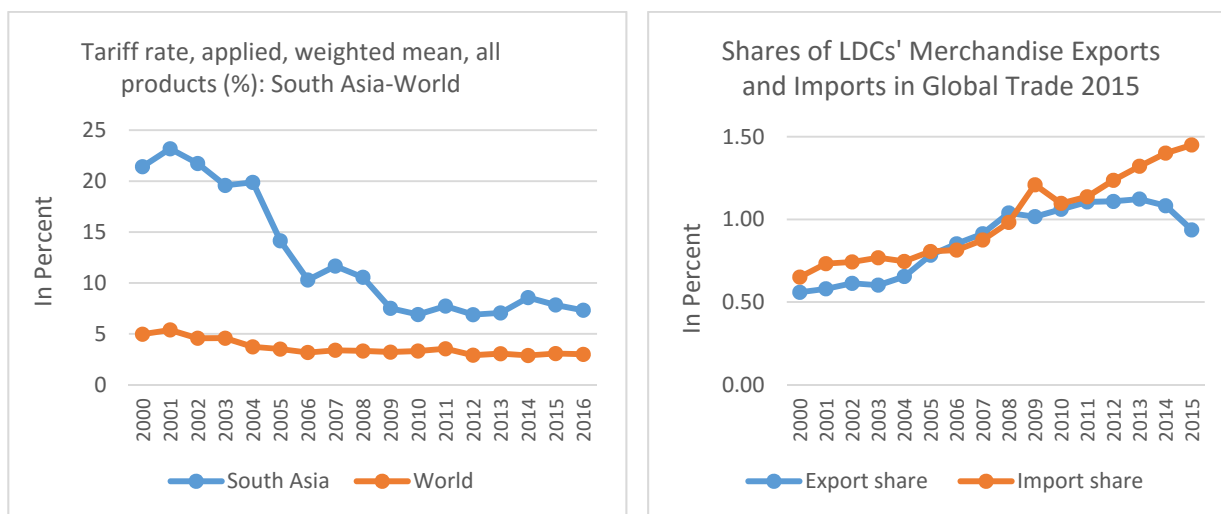


Source: Author's estimation based on data on Indicator 17.9.1 from UNSTATS (n.d.).

### 3.4 Trade related Issues

The protective trade regime of South Asian Countries has eased over the years. The huge difference in tariff rates between South Asia and world which observed in early 2000s, has been reduced in recent years – the gap has reduced from 16.46 per cent in 2000 to 4.33 per cent in 2016 (Figure 4). However, average weighted tariff rates in South Asia is 7.31 per cent in 2016 whereas it is only 2.98 per cent in case of world average. On the other hand, share of LDCs’ merchandise trade has maintained a consistent rising trend till 2013 afterwards it has started to decelerate (Figure 4). A lower share of LDCs export in recent years in other way indicates moving towards reverse direction in terms of achieving the target of 17.11 as this likely to have adverse consequences on production, employment, foreign exchange earnings, poverty reduction and ultimately economic growth of LDCs etc. The long-standing demand for duty-free, quota-free (DF-QF) market access of LDCs’ merchandise export remained stand-still with the commitment of covering 97 per cent of LDC products by developed and advanced developing countries because of not ending of the ‘Doha round’ in the WTO. Given the recent decelerating trend in export of LDCs, immediate implementation of the ‘DF-QF’ market access across for LDCs is highly essential.

**Figure 4: Performance of South Asia in Trade related Issues**



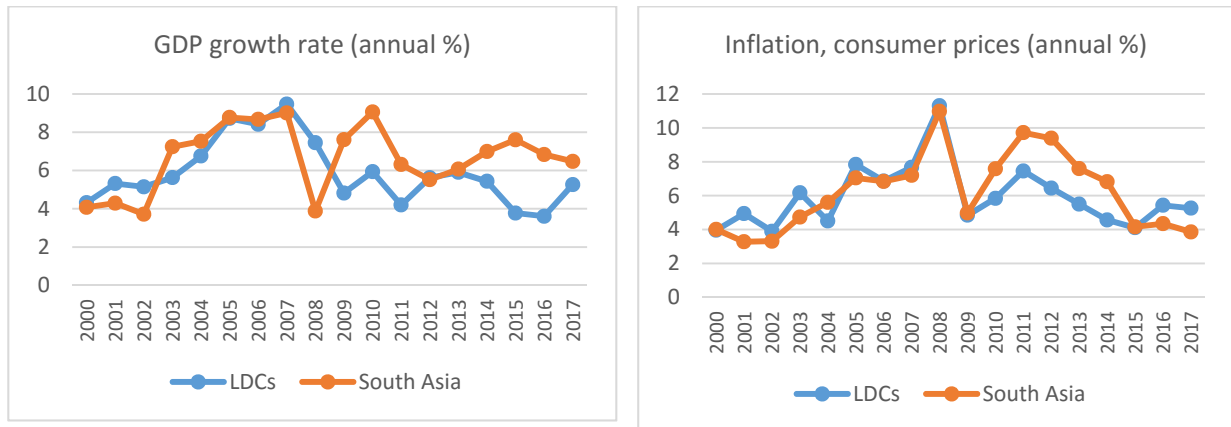
Source: World Development Indicators

Source: UNSTATS

### 3.5 Systemic issues

South Asia has maintained a strong macroeconomic position over the years which is found as its major strength in addressing goal 17. Its GDP growth, on average maintained a 5.0 per cent plus since 2012 which was as high as 7.6 per cent in 2015 (Figure 5). Similarly, Inflation has steadily declined since 2011 – from 9.71 per cent to 3.86 per cent. However, South Asia’s performance is overwhelmingly dominated by the performance of India; its recent outstanding economic performance helped to raise the overall performance of the region. Such a stable macroeconomic position is supportive for undertaking long term development programmes targeting social, economic and biosphere development in order to achieve the Agenda 2030.

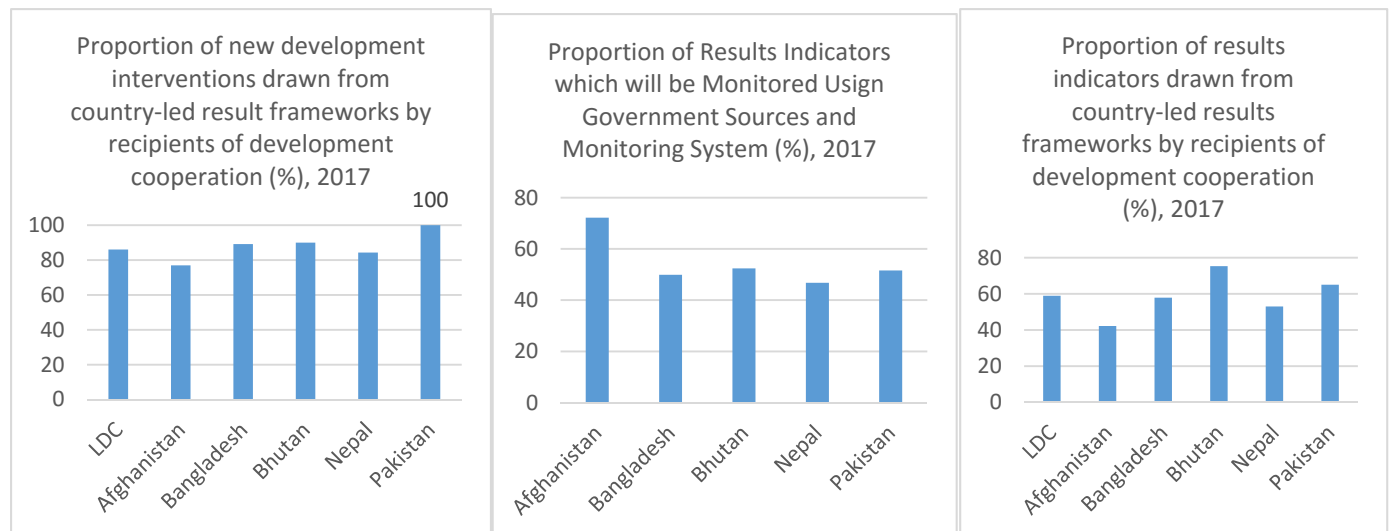
**Figure 5: Performance of South Asia in Systemic Issues: Macroeconomic Condition**



Source: World Development Indicators

The other systemic issues are related to policy and institutional coherence which include development interventions drawn from country-led result frameworks, monitoring system using data of government sources of recipient countries and progress in multi-stakeholder development effectiveness monitoring frameworks. It is found that South Asia's performance is rather mixed vis-à-vis those of other regions (Figure 6). In case of use of country-led result framework and use of result indicators from the country-led framework, South Asian countries' performance are rather mixed vis-à-vis that of LDC group. Some countries such as Bhutan and Pakistan are found to be better than the average performance of LDC group. In other words, South Asian countries need to improve their monitoring framework with a view to achieve effective results from development cooperation.

**Figure 6: Performance of South Asia in Systemic Issues: Policy Coherence**

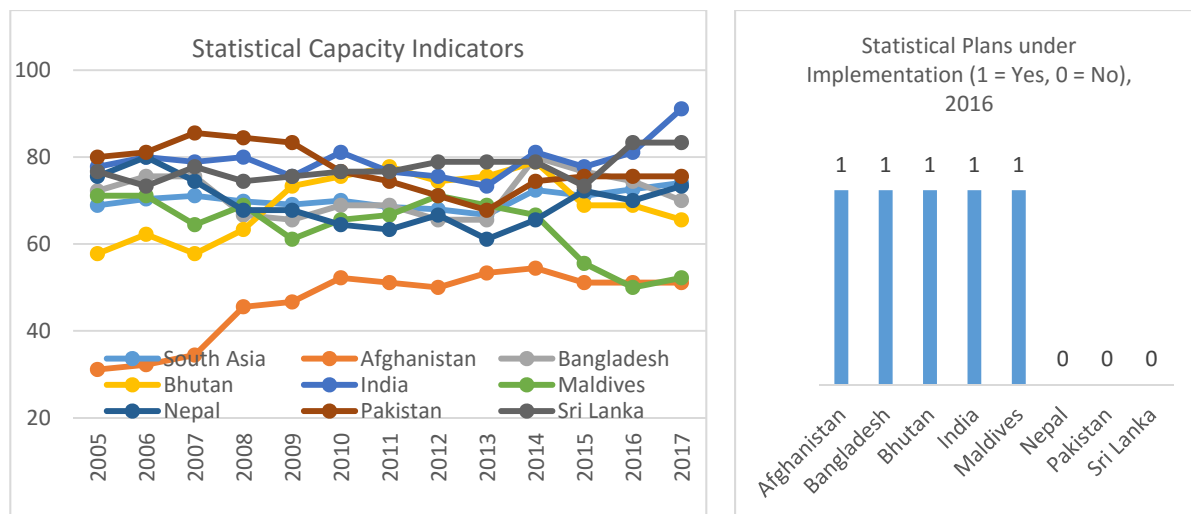


Source: Unstats, OECD

In case of data, monitoring and accountability, statistical capacity of most of the South Asian countries have improved (Figure 7). Despite that, the level of performance between countries varied - with India is in the top and Afghanistan and Maldives are at the bottom. The development of the statistical capacity

has been achieved owing to have proper legislation and national statistical plans are in place. However, some of the countries are behind in terms of not having proper statistical plans.

**Figure 7: Performance of South Asia in Systemic Issues: Data and Monitoring**



Source: World Development Indicators

Source: UNSTATS

Overall, South Asia is not fully ready to undertake the large scale initiatives for implementing SDGs despite having some positive attributes with regard to means of implementation and global partnership. The region's major strength is its stable macroeconomic condition which likely to facilitate undertaking long term development initiatives. However, its resource base most importantly domestic resource base is not sufficient enough though it has been improving. The development assistance in the form of ODA has decelerating although technical assistance has been improving. International trade which is a major means of South Asian countries could not ensure sustained benefits as world share of exports of some of the countries did not increase. Most of the countries of the region have quickly reduced their gap in technology use particularly internet and other ICT instruments, however, they are lagged behind compared to the world standard. The result framework for assessing the effectiveness of development cooperation is not fully followed by the countries and their data management needs further improvement. Most importantly, South Asia is not a group of homogenous countries as it combines both developing and LDCs, landlocked and sea-locked countries, highly densely-populated and less-populated countries, technologically progressed and less-progressed countries. Such a diverse composition of the region would make it difficult to undertake a region-wide harmonized policies and initiatives for implementing SDGs. In other words, there should have country-specific initiatives at a large scale and region-specific initiatives on selected areas in order to achieve goal 17.

#### 4. Priority Targets for Bangladesh under Goal 17

Given the different levels of development in terms of economic, social and biospherical issues, the level of importance of all goals, targets and indicators of the Agenda 2030 may not be the same for all countries. In other words, each countries have their own list of priorities in implementing SDGs. At the national level, countries have different set of priorities among



different goals. Even the list of priorities under goal 17 may not be same for all targets and indicators. Taking that into account, a perception survey in selected set of respondents of the citizen’s platform for SDGs has been undertaken with a view to identify priorities within different targets. Respondents were asked to share their perception about level of importance of different targets under three-point likert scale- ‘most important’ (with a value of 3), moderately important (value of 2) and somewhat important (value of 1). The results are shown in Table 3.

Based on the data of the sample survey, the top priority targets have decided for those with average perception index values between 2.75 to 3.0. The five indicators are found to be at the top include 17.1 (Strengthen domestic resource mobilization), 17.18 (enhance capacity-building support to increase significantly the availability of high-quality, timely and reliable data), 17.3 (Mobilize additional financial resources for developing countries from multiple sources), 17.6 (Enhance North-South, South-South and triangular regional and international cooperation on and access to science, technology and innovation and enhance knowledge sharing) and 17.17 (Encourage and promote effective public, public-private and civil society partnerships).

Identified targets have covered three areas of goal 17 such as finance (17.1 and 17.3), technology (17.6) and systemic issues (17.17 and 17.18). The domestic resource mobilisation and alternate source of financing have been given the top priority in achieving goal 17. Similarly support for technological development is coming out as an emerging demand for Bangladesh. Considering the important role to be played by the CSOs and the private sector, respondents with their CSO background put emphasis on strengthening support for CSOs and other entities in the context of Bangladesh. Interestingly no targets from the areas of trade and capacity building have been considered as most priority targets for Bangladesh. However, a number of trade and capacity building related targets are included in the second set of priority list for Bangladesh.<sup>6</sup>

**Table 3: Perception on Level of Importance of Different Indicators of Goal 17 in the context of Bangladesh (total Respondents: 16)**

Goal Target Indicator	Valid Percent (out of 100)			Average Weighted Frequency
	Most Important	Moderately Important	Somewhat Important	(AWF) <sup>7</sup>
17.1	93.8	6.3		2.94
17.18	93.8	6.3		2.94
17.3	78.6	21.4		2.79
17.6	81.3	12.5	6.3	2.75

<sup>6</sup> The second set of priority targets (7 indicators) with having weighted average perception index value between 2-5-2.75 include 17.10, 17.11, 17.12, 17.14, 17.16, 17.2 and 17.19.

<sup>7</sup> 1 = Somewhat Important

2 = Moderately Important

3 = Most Important

17.17	81.3	12.5	6.3	2.75
17.10	75.0	18.8	6.3	2.69
17.11	75.0	18.8	6.3	2.69
17.12	75.0	12.5	12.5	2.63
17.14	68.8	25.0	6.3	2.63
17.16	56.3	43.8		2.56
17.2	56.3	37.5	6.3	2.5
17.19	50.0	50.0		2.5
17.7	43.8	56.3		2.44
17.9	56.3	31.3	12.5	2.44
17.15	50.0	43.8	6.3	2.44
17.5	50.0	37.5	12.5	2.38
17.13	40.0	46.7	13.3	2.27
17.8	43.8	37.5	18.8	2.25
17.4	26.7	60.0	13.3	2.13

Source: Citizen's Platform Perception Survey, 2019

As discussed in section 2, availability of data on the identified priority targets is a major challenge. Among the five targets identified, data available for two targets (17.1 and 17.3) while the remaining three targets have data of some of indicators are available (17.6, 17.17 and 17.18). Hence, the discussion on Bangladesh's performance in priority targets and other targets could use proxy data along with available data.

## 5. State of Progress of SDG 17 in Bangladesh during the First Quarter

### 5.1 Milestones Set for Achieving Goal 17: 2020, 2025 and 2030

The General Economic Division (GED) of the Ministry of Planning has set intertemporal milestones of different indicators of different targets including those related with goal 17 which is planned to be achieved by 2020, 2025 and 2030. A 'lead' and 'co-lead' ministry and division have been assigned for each target and indicators in order to facilitate the process of achieving the milestones as per plan. Responsibilities for majority of targets and indicators of goal 17 have been given to the Internal Resource Division (IRD) and External Resource Division (ERD) of the Ministry of Finance, Prime Ministers' Officers (PMO), Ministry of Science of Technology, Ministry of Environment, Forest and Climate Change, Ministry of Post, Telecommunications and Information Technology, Ministry of Commerce, Ministry of Planning and Bangladesh Bureau of Statistics. In none of the goals including goal 17, CSOs and the private sector have been assigned with any specific responsibilities.

Different milestones set for different indicators of finance related targets are to be facilitated by the different divisions of the Ministry of Finance. In number of cases where national indicators

are absent in the indicators, additional indicators have been included along with milestones such as 17.2.1 and 17.3.1.<sup>8</sup> Reviewing the milestones for 2020 indicate that a major focus put in case of domestic resource mobilization and foreign direct investment (FDI). Between 2015 and 2020, revenue-GDP ratio needs to be increased from 9.6 per cent to 16 per cent; similarly, FDI-domestic budget ratio needs to be increased from 5.7 per cent to 14 per cent. ODA has been considered as a diminishing source of finance in short, medium and long term.<sup>9</sup> Given the importance of private investment particularly FDI in generating resources, special focus will be needed in addressing the challenges confronted by the private investment.

Technology related issues are to be facilitated by the Ministry of Science and Technology and the Ministry of Post, Telecommunications and Information Technology. Out of four indicators, milestones have been set for two indicators. Available milestones of the indicators indicate that major efforts are targeted to be given on ensuring fixed internet broadband subscription and internet use by largest share of individuals. Since no milestones are proposed for other indicators such as agreements for technology cooperation and programmes and funding for transfer, dissemination and diffusion of technologies, it appears that those indicators may not be of priority from the side of government. In general, private sector including foreign companies has a key role to play in making accessible of new technologies particularly IT for mass use; an IT-enabled business environment needs to be ensured by the government.

Capacity building issues have been facilitated by the External Resource Division of the Ministry of Finance. Taking the indicator set for capacity building into account, major effort has been given on generating more development assistance for this purpose. The milestone set for this is US\$900 million by 2020 over the base year (2015) amount of US\$570 million.

Trade related issues have been facilitated by the Ministry of Commerce with the co-lead of the Ministry of Foreign Affairs. Although trade is considered to be a major means of implementation, the milestones as set for different time periods did not reflect specific initiatives to be undertaken to facilitate country's export such as efforts for reduction of tariffs, alternate initiatives against the demand for DF-QF market access such as initiatives for signing FTAs/CPAs with potential partner countries and initiatives for export diversification. Both CSOs and private sector play important role in enhancing country's export. Given the timeline for graduation from the LDC group possibly by 2024, Bangladesh needs to take preparatory measures addressing the post-graduation challenges when preferential market access would be limited and domestic tariff regime need to be further liberalised.

The systemic issues have been facilitated by the ERD, MoFA, PMO and the BBS. However, most of the indicators do not have any milestone. A number of targets are such that the indicators are likely to be qualitative in nature. It is important to set the milestones on those indicators. One of

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<sup>8</sup> In case of 17.2.1 additional indicators are: 17.2.1a: Total net ODA; 17.2.1b: Total net ODA to LDCs; 17.2.1.c: Net ODA to Bangladesh. Similarly additional indicators are: 17.3.1.a: FDI as % of total domestic budget; 17.3.1.b: ODA as % of total domestic budget.

<sup>9</sup> ODA-domestic budget ratio has been set at 11 percent for 2020 against 11.6 per cent in 2015.

the target is related to ensuring effective public-private, public and CSO partnerships for which indicator is set as the amount of US\$ committed to public-private and CSO partnerships. Based on the available data at the NGOAB and PPPA, baseline could be easily identified and thereby the milestones can be set for different time periods in consultation with the CSOs and PPP authority.

Overall, majority of the targets do not have specific milestones – out of 25 indicators only 11 indicators have specific milestones. A major weakness in the monitoring framework prepared by the GED is that concerned CSOs and private sector organizations have not been made associates with the process. Since the government has set the objective of implementing SDGs under a ‘whole society’ approach, lead CSOs/CSO alliance/private sector organisations in respective areas need to be integrated in the official process. In this case, CSOs, private sector and other non-state actors could be mentioned as ‘associate partners’ and could be included in the monitoring and evaluation framework.

## **5.2 Analysis of Year wise Performance of Selected Priority Targets and Their Indicators (Pre- and Post-2015)**

Section 4 identifies five indicators which are considered to be priority indicators for Bangladesh. These indicators include 17.1 (Strengthen domestic resource mobilization), 17.18 (enhance capacity-building support to increase significantly the availability of high-quality, timely and reliable data), 17.3 (Mobilize additional financial resources for developing countries from multiple sources), 17.6 (Enhance North-South, South-South and triangular regional and international cooperation on and access to science, technology and innovation and enhance knowledge sharing) and 17.17 (Encourage and promote effective public, public-private and civil society partnerships).<sup>10</sup> The report on ‘Bangladesh’s SDG Progress Report 2018’ published by the GED reported progress of nine of 25 indicators of goal 17 which include several indicators of priority targets (17.1, 17.3 and 17.6).<sup>11</sup> The report indicates whether the progress till 2018 are well in line to achieve the milestones in 2020. Out of the reported nine indicators, Bangladesh is reported as ‘target met’ in case of four indicators where milestones have already reached, ‘on track’ in case of two indicators where milestones will most likely be attained by 2020 and ‘need attention’ in case of three indicators where milestones could not be reached in the stipulated timeline.

According to the official statistics, the top priority targets 17.1 include indicators such as 17.1.1 ‘revenue-GDP ratio’ and 17.1.2 ‘tax-domestic budget ratio’. In case of 17.1.1 revenue-GDP ratio is only 10.16 per cent in 2017 while the milestone for 2020 is set at 16 per cent (Figure 8). Hence, special attention is needed in realizing the milestone. In fact, Bangladesh was behind those of other selected South Asian countries (such as Nepal and India). Curiously Nepal’s tax-GDP ratio is in a rising trend at a time when its economic growth has experienced a fluctuating trend with a low level of GDP growth in the earlier years and significant rise in GDP growth in recent years.

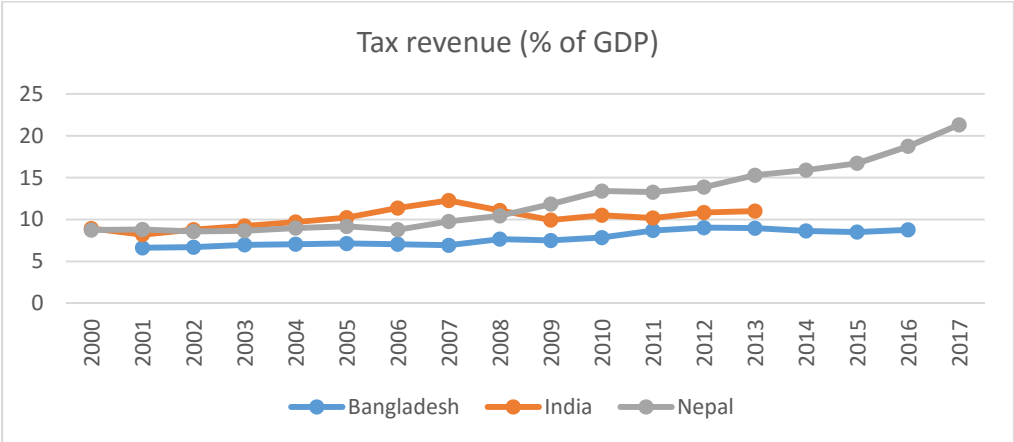
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<sup>10</sup> Besides a second set of priority indicators have been identified which include 17.9.1, 17.11.1, 17.14.1, 17.16.1, 17.6.2, 17.15.1, 17.2.1, 17.7.1 and 17.12.1.

<sup>11</sup> The report includes following indicators: 17.1.1, 17.1.2, 17.3.1, 17.3.1a, 17.3.2, 17.4.1, 17.6.2, 17.8.1 and 17.9.1.

On the other hand, in case of 17.1.2, the ratio of domestic taxes as share of budget was 66.4 per cent in FY2017 while the milestone set for 2020 is 65 per cent. In other words, the milestone has already achieved. Mobilizing domestic resources through collection of taxes and non-taxes from different economic activities have been contributed largely by the private sector. A low level of tax-GDP ratio is attributed to lack of proper enforcement of the enacted laws and rules including VAT and SD Act 2012, Direct Tax Act 2011, poor infrastructure for collection of taxes including lack of development of online based collection system, limited capacity to expand tax network and limited capacity to control tax avoidance by the private sector etc. An effective collaboration between government, private sector and CSOs could ensure better performance in generating more domestic resources from tax and non-tax sources. Sections 6 and 7 present the role of the CSOs and the private sector in this regard.

**Figure 8: Tax revenue (% of GDP): Bangladesh-India-Nepal**



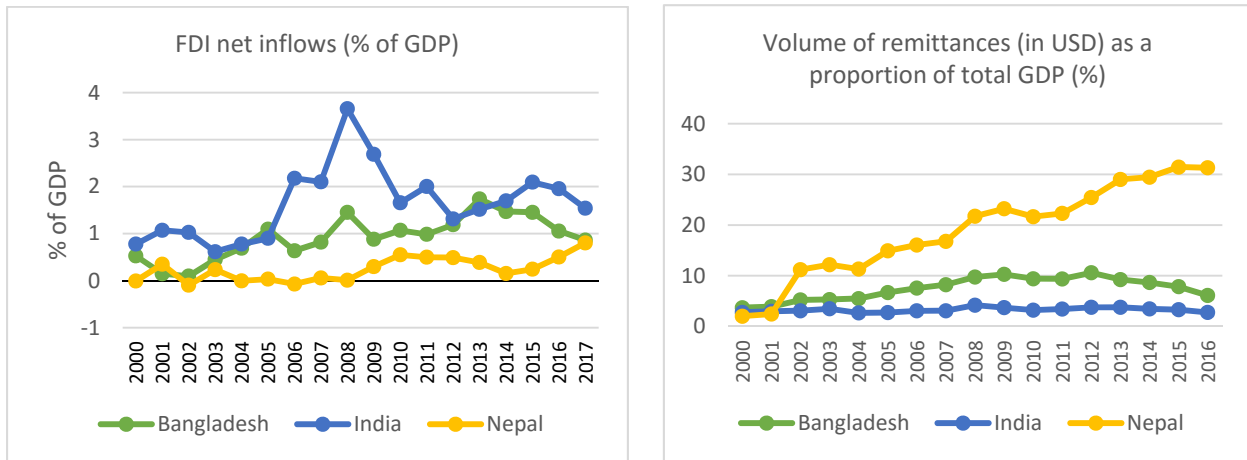
Source: World Development Indicators

Target 17.3 comprises two indicators such as 17.3.1 on flow of FDI, ODA and South-South Cooperation and 17.3.2 on volume of remittances as a share of GDP. Since SDG put emphasis on private flow of capital particularly flow of FDI, the milestone set for FDI (FDI as a share of domestic budget) for 2020 is as high as 14 per cent of GDP. But the ratio was only 7.4 per cent of GDP – only about half of the milestone level (Figure 9). A significant effort should be made in order to enhance the flow of FDI in the country. In this context, the initiatives for creating enabling business environment such as by developing physical infrastructure (such as SEZs, roads, rails, ports, electricity and gas supply), developing human resources (such as management, technical professionals and skilled labour force) and improving the soft infrastructure (such as IT infrastructure, tax, fees and charges) need to be ready.

Remittance is a major sources of foreign exchange for Bangladesh, and has been considered important in the context of implementation of SDG (17.3.2). According to the official statistics, Bangladesh needs to reach 7.6 per cent of GDP as remittance by 2020 which was 5.1 per cent in 2017. According to Figure 9, Bangladesh has experienced a sharp decline in the flow of remittances since 2013 mainly because of lower labour demand in the oil-rich Middle East countries after lowering the oil-revenue of these countries. A number of countries have stopped

taking labour from Bangladesh such as Saudi Arabia and Malaysia. A G-G initiative followed by G-G plus initiative targeting Malaysia's labour market could not create adequate opportunities for migrant workers due to allegation of corruption and irregular activities against a set of selected private firms of Bangladesh and Malaysia. Government and private sector needs to collaborate to identify new markets with new demands for workers as well as to retain traditional markets for semi-skilled workers.

**Figure 9: Flow of Resources from Alternate Sources (FDI and Remittances)**

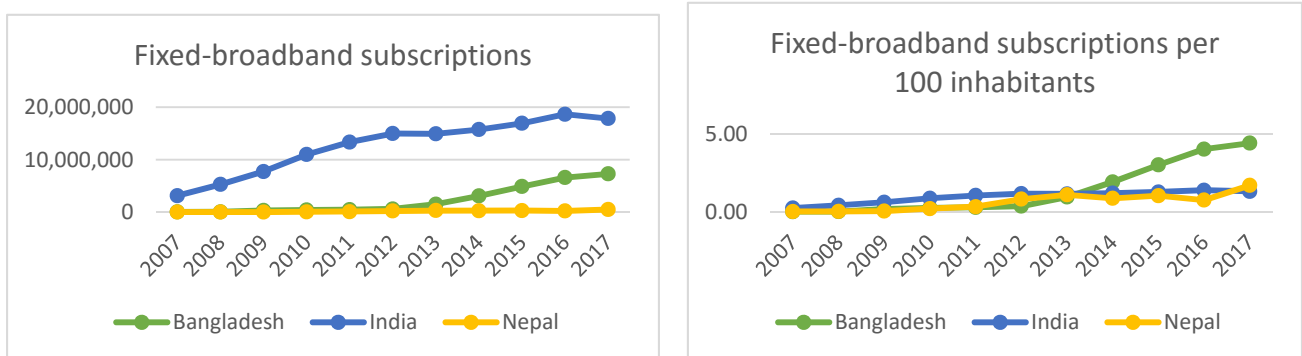


Source: World Development Indicators

Source: UNSTATS

The target 17.6 is related to technological collaboration and development of technological base in developing countries. It has two indicators - 17.6.1 is on number of science and technology cooperation agreements and programmes between countries and 17.6.2 is on fixed internet broadband subscriptions per 100 inhabitants. There is no data available on target 17.6.1. However, Bangladesh has made considerable progress in case of fixed broadband subscription – it has reached 4.43 per 100 inhabitants which appears to be well in track to reach the milestone by 2020 (8 per 100 in 2020). Although India's overall subscription is higher than Bangladesh, considering the subscription in term of 100 inhabitants Bangladesh is well-ahead of India and Nepal (Figure 10). Government's IT enabling policies and support as well as active participation of the private sector as well as CSOs make the progress on track. Section 7 discusses the role of the private sector in attaining new technologies.

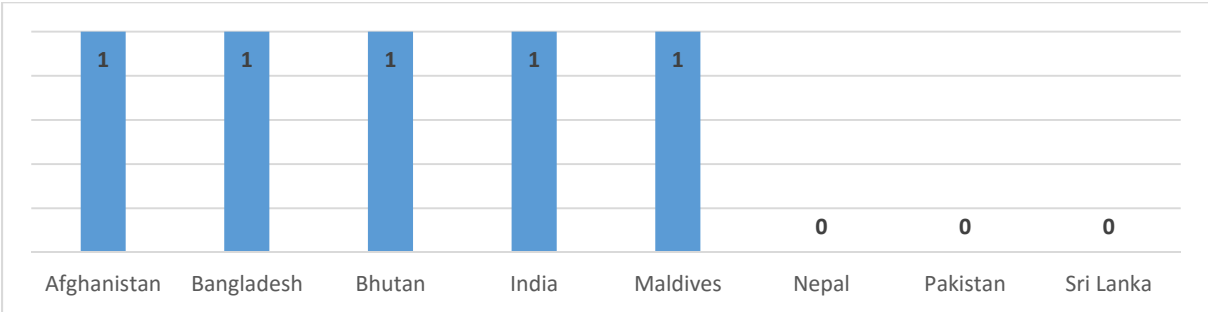
**Figure 10: Fixed Broadband Use: Bangladesh-India-Nepal**



Source: ITU

Two targets related to systemic issues that have been identified as important – 17.18 (enhance capacity-building support to increase significantly the availability of high-quality, timely and reliable data) and 17.17 (Encourage and promote effective public, public-private and civil society partnerships). The target 17.18 has three indicators such as 17.18.1, 17.18.2 and 17.18.3. There is no official data available for these three indicators. Using the proxy indicators available for 17.18.2 and 17.18.3 – Bangladesh’s performance is found to be mixed. In case of 17.18.3 (National Statistical Plan under implementation), Bangladesh is one of the few countries in South Asia which has statistical plan currently under implementation (Figure 11). A number of countries do not have such plan such as Nepal, Pakistan and Sri Lanka. However, Bangladesh does not have national statistical legislation (17.18.2) unlike those of Maldives and Pakistan.

**Figure 11: Statistical Plan for Implementation: Bangladesh vs. Other South Asian Countries**



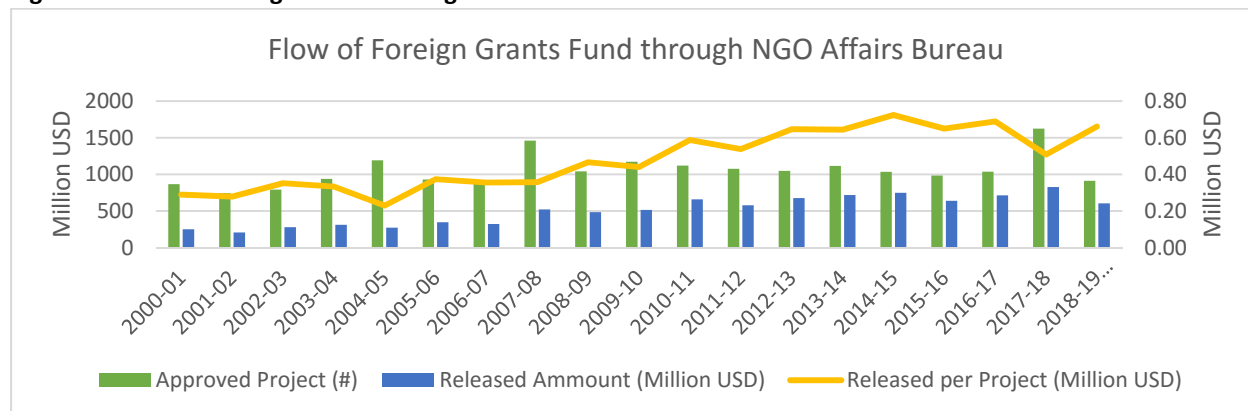
Source: UNSTATS

Target 17.17 has only one indicator which is 17.17.1 (i.e. US\$ committed to public-private and CSO partnerships). There is no official and global data available to review the performance and no milestone has set in this regard. According to the data of the NGOAB, the flow of fund to the NGOs in Bangladesh has seen either slow rise (in case of overall flow) or decline (in case of release per projects) since 2015 (Figure 12). In fact, Bangladesh’s NGO fund has experienced two distinct trend in recent years particularly since 2017 with the intrusion of displaced Rohingya population from Myanmar. A large part of recent rise in the flow of fund is particularly attributed to support the Rohingya people. According to CPD (2017), this Rohingya population needs about US\$ 1 billion per year to maintain their livelihood. Hence, there is a deceleration of fund for CSOs targeting the activities related to Bangladeshi people. Anecdotally, the deceleration of fund for NGOs (targeting for Bangladeshis) is being explained by Bangladesh’s recent economic success by achieving the dual graduation which is being considered as less requirement of fund for the NGOs.<sup>12</sup> Given the demand for increasing allocation of fund in implementing SDGs, such decelerating trend in the flow of fund for CSOs would shrunk CSOs’ involvement in SDG related activities. It is to be noted that CSOs/NGOs do not have alternate sources of fund at the national level to carry out these activities. Taking this into consideration, government should consider

<sup>12</sup> Bangladesh has recently achieved dual graduation - from the lower income country to lower-middle income country and from LDC to developing country by 2024.

creating a trust fund which may be called “SDG Trust Fund’ for CSOs for undertaking projects related to various SDG related activities.

**Figure 12: Flow of Foreign Grants through NGO Affairs Bureau**

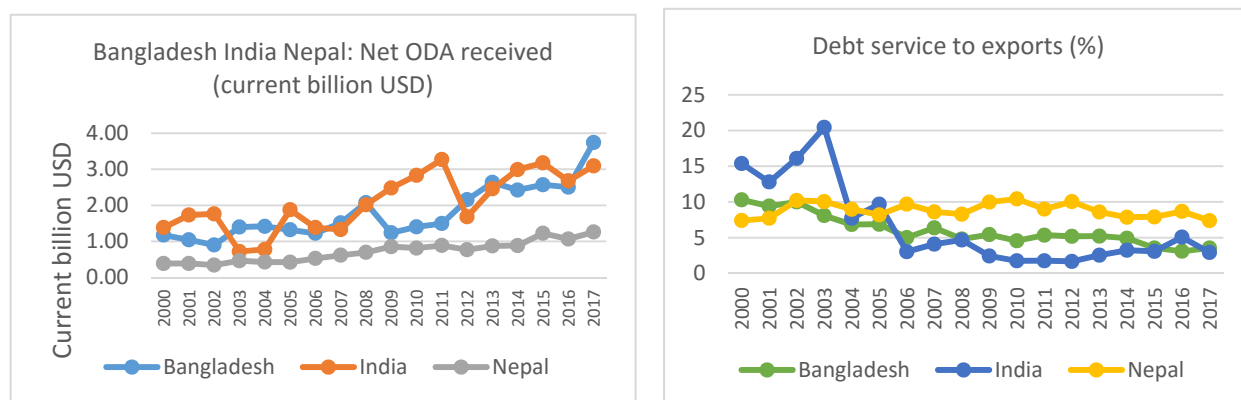


Source: NGOAB, 2019

### 5.3 Bangladesh’s Performance in Other Targets and Indicators

**5.3.1 Finance related issues:** In recent years, Bangladesh has experienced higher flow of ODA (3.74 billion in 2017) which partly helped to meet the resource constraints of the country (Figure 13). ODA as per cent of domestic budget was 10.9 per cent in 2017 and it was ‘on track’ to reach 11 per cent by 2020, according to the national review for SDG in 2018. A low level of debt services (3.54 per cent of export receipts in 2017) is a relief for Bangladesh; it has reached the milestone already. However, growing debt of the country due to borrowing from non-traditional sources (S-S-C) and non-bank domestic sources which are high interest bearing, will cause higher debt burden in the medium to long term. Hence the milestone set for debt service of 5 per cent by in 2020 and 4.5 per cent in 2025 may be difficult to maintain. According to Bhattacharya and Ashraf (2018), although Bangladesh would be able to service its increasing debt in the medium term (2017-2026) as long as economic growth is higher than the real interest rate payable on debt, it will need to allocate an increasing share of revenue for external debt payment which reduces its scope to invest in alternate growth generating activities. In this backdrop, government needs to be cautious about taking high cost loan from local and foreign sources in the coming years.

**Figure 13: Financial Issues: ODA Flow and Debt Service to Exports: Bangladesh-India-Nepal**

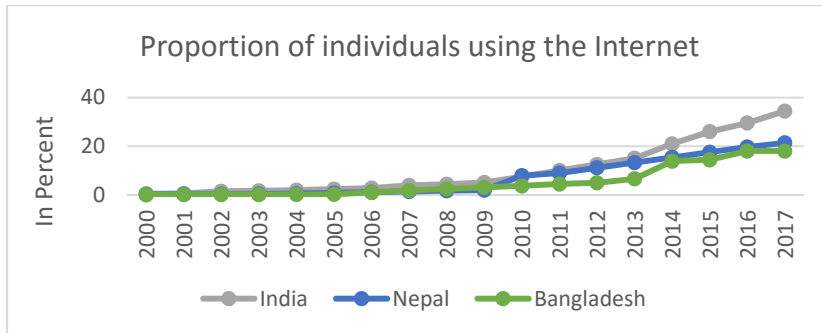


Source: World Development Indicators



**5.3.2 Technology related issues:** According to the ITU database, the proportion of individuals using the internet reached 18.0 per cent in 2017 (Figure 14); however, the official data of the BTRC reported the figure as 49.5 per cent in 2017 which in other words, indicate that Bangladesh reached the milestone. It is important to cross-check the data of two sources to verify the actual status. Considering the data published by the ITU, Bangladesh is far behind in terms of access to internet.

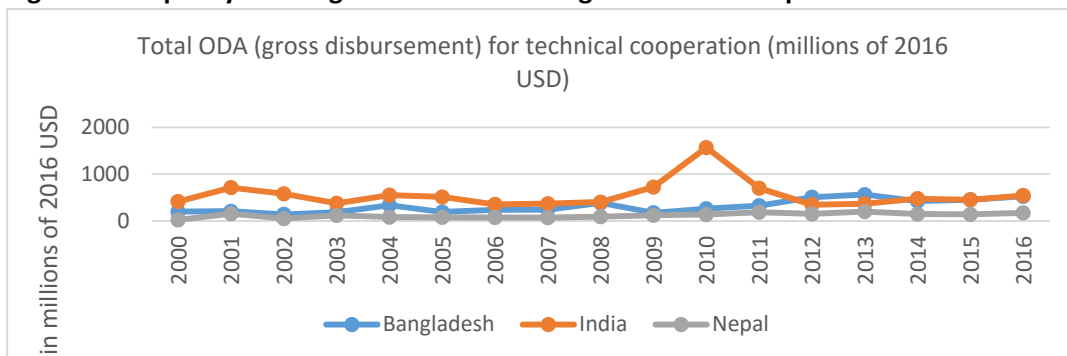
**Figure 14: Technology related Issues: Bangladesh-India-Nepal**



Source: ITU

**5.3.3 Capacity-building related Issues:** According to the official statistics, Bangladesh’s financial and technical assistance received from North-South, South-South and triangular cooperation has already reached the milestones – it has received US\$3.7 billion in FY2017 when the milestone set from 2020 is US\$900 million (GED, 2018) (Figure 15). However, the data of other sources indicate that Bangladesh received much less compared to what is reported in the official data. According to the UNSTATS data, ODA support for technical cooperation for Bangladesh was US\$522 million in 2016 which is much less than official reporting (for the year 2017). The huge data gap between two sources is mainly due to misreporting of the technical assistance in the official report. In fact, the technical assistance should report only the dollar value of the TA projects (as per the method mentioned in the framework report). In that consideration, the technical assistance received by Bangladesh is yet to reach the milestone.<sup>13</sup> Compared to selected South Asian countries, the technical assistance in Bangladesh has been increasing over the years which is better than that of India and Nepal.

**Figure 15: Capacity Building related Issues: Bangladesh-India-Nepal**



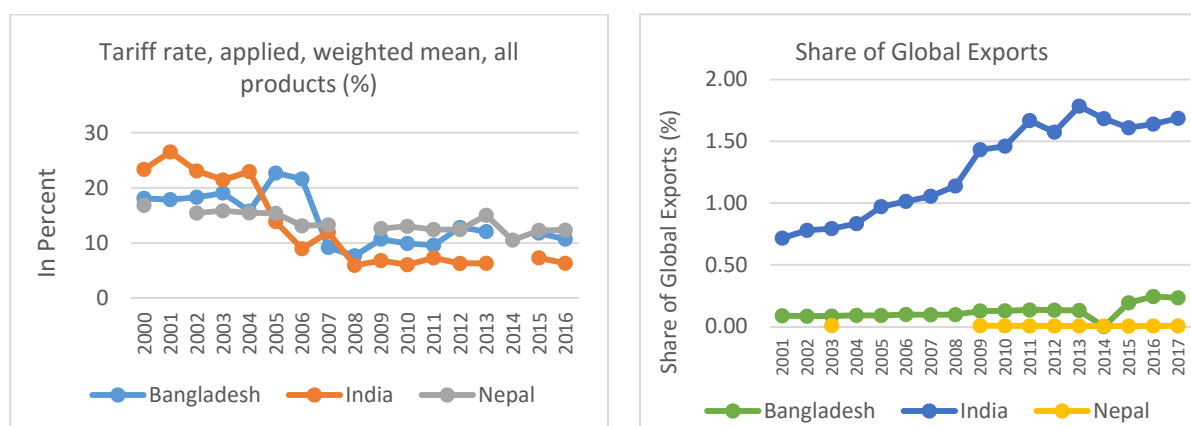
Source: UNSTATS

<sup>13</sup> The status should be either ‘need attention’ or at best ‘on track’.

**5.3.4 Trade related issues:** Bangladesh’s weighted average tariff rate in 2015 was 4.85 per cent as reported in the review report of 2018 while it was reported as 11.82 per cent in the WDI (Figure 16). In other words, a significant gap observed between the two sources. Similar gap is likely to be there in following years – in 2016 weighted average tariff rate was 10.72 per cent according to the WDI while no official data is reported for the same year. Taking that into account, a significant effort has to made in reduction of tariff rates in order to reach the milestone set for 2020 (5.5 per cent).<sup>14</sup>

Although weighted tariff in Bangladesh has significantly reduced since 2000, recent trends indicate a movement towards opposite direction – since 2011, the average weighted tariff has started to rise (10.72 per cent in 2016). Compare to Bangladesh, weighted tariff in India has declined significantly over the years and reached 6.32 per cent in 2016. On the other hand, Nepal’s tariff regime did not improve so much although it was in better position compared to Bangladesh and India in 2000. Bangladesh’s protective trade regime need to be gradually eased with a view to promote the regional value chains in potential sectors.

**Figure 16: Trade related Issues: Bangladesh-India-Nepal**



**Source:** World Development Indicators

**Source:** UN COMTRADE and ITC statistics

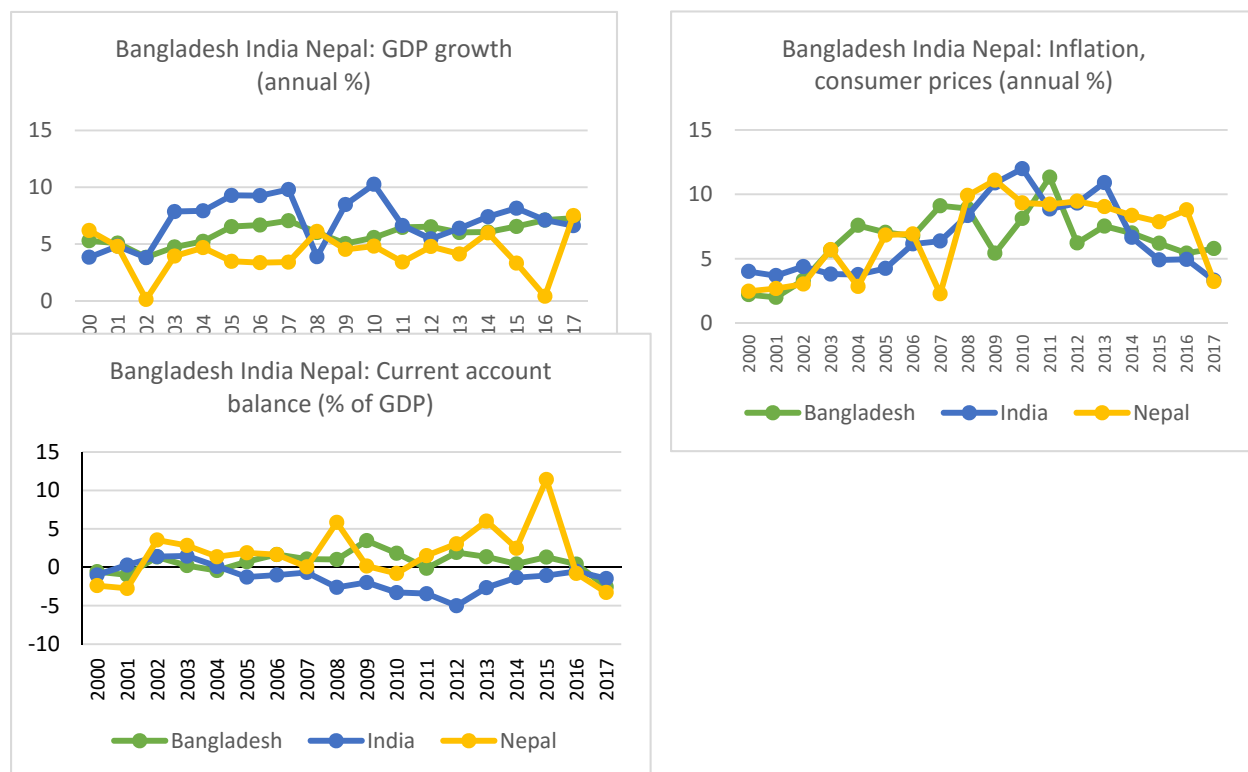
No country-specific indicator and milestone are set for Bangladesh’s share to world export. According to the UN COMTRADE data, Bangladesh’s share to world export was only 0.23 per cent in 2017 and the share has increased at a slow pace (Figure 16). In contrast, India’s share of world export has sharply increased over the years though in recent years the share remained at the same level. Bangladesh needs to put emphasis on enhancing its export by diversifying the export base in non-RMG products and targeting non-traditional markets. The policy support from the government should need to be redirected accordingly – by undertaking sectoral policies with long term fiscal support in targeted manner. Role of the private sector and CSOs on trade, tariff and regional agreements have been discussed in sections 6 and 7.

**5.3.5 Systemic Issues:** Most of the systemic issues do not have specific milestones set against their indicators. In case of macroeconomic dashboard (17.13.1), Bangladesh is found to be in better position

<sup>14</sup> Bangladesh needs to halve the weighted tariff between 2016-2020.

compared to other South Asian countries (Figure 17). Key macroeconomic indicators such as GDP growth rate and inflation rate maintained a consistent trend over the years; however, the current account balance (as % of GDP) is somewhat in a decelerating trend which need more attention in the coming years. Higher import growth vis-à-vis that of slower export growth and growth of inward flow of remittances caused a reduction of current account balance in recent years. Bangladesh needs to be cautious about the future trend in import which is partly driven by significant amount of import by the public sector in infrastructure building projects. In fact, private sector has a strong role to play in managing the current account deficit by accelerating their export of manufacturing goods and services. Role of CSOs and the private sector has been discussed on related issues in the following sections (6 and 7).

**Figure 17: Systemic Issues: Bangladesh-India-Nepal**



Source: World Development Indicators

Bangladesh is behind in terms of using country-led result framework compared to some of the countries of the region (Table 4). Bhutan and Pakistan are ahead of Bangladesh; however, Bangladesh is ahead of average of LDC group. However, Bangladesh has made progress in reporting the development effectiveness monitoring frameworks that support the achievement of SDGs where some of the developing countries are behind. Given the rising trend of development cooperation from the emerging Southern providers such as China, India and Russia who have their own monitoring standards which are not fully in line with the OECD led GPEDC monitoring framework, it is important to take initiative to develop an integrated monitoring framework of provider countries for recipient countries such as Bangladesh.

**Table 4: Issues related to Policy Coherence: Bangladesh-India-Nepal**

<b>Countries</b>	<b>Proportion of results indicators drawn from country-led results frameworks by recipients of development cooperation (%)Score (out of 100) 2017</b>	<b>Progress in multi-stakeholder development effectiveness monitoring frameworks that support the achievement of the sustainable development goals (1 = YES; 0 = NO)</b>
Afghanistan	42.19	0
Bangladesh	57.88	1
Bhutan	75.36	0
Nepal	53.06	1
Pakistan	65.05	0
India		0

Source: UNSTATS, OECD

## **6. Engagement of CSOs in Implementing Goal 17 (Pre- and Post-2015)**

The engagement of the CSOs and the private sector in strengthening global partnership and to support in ensuring effective use of means of implementation is largely in the form of policy activism, policy awareness and capacity building. Such engagements often take place at grassroot level which somewhat difficult to quantify. Hence engagement of the private sector and the CSOs in implementing goal 17 needs to be viewed from a qualitative point of view. Since the CSOs and the private sector were involved in related issues even in earlier decades, it is important to review their role from intertemporal point of view – pre-2015 and post-2015 to appreciate the incremental changes in their participation in the SDG process.

### **6.1 Role of the CSOs at the global level during Pre-2015**

In connection with the global partnership and means of implementation points of view, major engagements of the CSOs at global level during the pre-2015 period was related to tax justice, initiatives against avoidance of taxes by individual and corporate sector and revenue losses, initiatives for financial transparency of the corporate sector and aid effectiveness. These initiatives had been undertaken by international NGOs (INGOs), global network of NGOs and other NGO groups.<sup>15</sup> The main objectives of these initiatives were to undertake policy activism and awareness raising activities, country reporting on related issues, automatic exchange of information and open data etc. Under these initiatives following suggestions had been made: a) forming a global tax body tasked with ensuring national tax system; b) preparing an international convention to facilitate the repatriation of tax funds appropriated from developing country treasuries; c) setting international standards on payment of tax; and d) greater information sharing; e) eliminating cross-border tax evasion and limiting the scope for tax avoidance; f) increasing citizens' influence in the democratic control of taxation; g) restoring similar tax treatment of different forms of income, and reverse the shifting of the tax burden onto ordinary citizens; h) removing the tax and secrecy incentives; i) promoting research

<sup>15</sup> Some of the NGOs are Oxfam international, Christian Aid, Tax Justice Network (TJN) and Financial Transparency Coalition (FTC) etc.

into and education on the ways in which tax and related regulation and legislation can be used to promote development, encourage citizenship and relieve poverty within the context of local, national and international economies and societies and k) curtailing illicit financial flows through the promotion of a transparent, accountable and sustainable financial system. ActionAid has been working on tax justice issues since 2008, including running the global "Tax Power" campaign across over 20 countries between 2013 and 2017. The campaign focused on harnessing people power and influencing governments by working at local, national and global levels to end harmful tax incentives, tax avoidance, tax havens and lack of transparency in corporate tax matters. Case Study 1 presents the role of CSO in pre-2015 period in addressing the aid effectiveness issue.

A number of regional CSO networks were found effective in case of tax, trade and aid related issues. For example, Asia Pacific Regional CSO Engagement Mechanism (APRCSEM) founded in 1992 is a civil society platform envisioned to strengthen cross constituency coordination and ensure that voices of all sub-regions of Asia Pacific are heard in intergovernmental processes. The major areas of concerns of AP-RCEM were: (i) raising public revenues by taxing corporations, assets of high net worth individuals and socially and environmentally harmful activities such as mining, financial speculation, and so on; (ii) reversing current tax competition, trade mispricing through effective functioning international tax convention; and (iii) mobilization of resources through Financial Transaction Taxes and other innovative sources of financing such as carbon taxes including military budget cuts and reallocation in social spending (AP-RCEM-APFSD Statement).

#### **Case Study 1: CSO Engagement in Aid Effectiveness: Pre-2015**

During pre-2015, a major focus of global initiatives related to partnership development was on aid effectiveness issues. "The Advisory Group on Civil Society (AG-CS), a multi-stakeholder group comprised of a group of 12 members represented by donors, developing country governments and CSOs, was formed in 2007 with the intent to advise Working Party on Aid Effectiveness (WP-EFF). This AG-CS was envisaged to complete the process of Accra High Level Forum on Aid Effectiveness (HLF-3). Approximately 600 organisations were represented in these consultations, which involved CSOs meeting among themselves as well as multi-stakeholder dialogue. This practice of multi-stakeholder approach was found to be good on three grounds. First, it secured increased CSO participation in the aid effectiveness dialogue. Second, different perspectives brought to the issues by CSOs enriched overall quality of the dialogue. Third, this practice/approach led to a richer understanding of development and aid effectiveness which was reflected most notably in the Accra Agenda for Action under the themes of ownership, more inclusive partnerships and accountability for results. The most crucially important factor behind the success of the AG-CS was the combined "inside the tent"/"outside the tent" strategy adopted by CSOs. This approach allowed CSOs to have a voice in shaping the multi-stakeholder consensus, but to express their own views independently as required" (Source: "Better Aid Civil Society and Aid Effectiveness: Findings, Recommendations and Good Practice", pp. 63-64).

## **6.2 Role of the CSOs at the Global Level during Post-2015**

During post-2015, the activities of the CSOs on goal 17 have been extended further. For example, ActionAid has been a part of the global efforts to raise the issue of global tax governance at the 3rd International Conference on Financing for Development in Addis Ababa in 2015 as well as at subsequent

regional and international summits, including UN FfD Forums in 2017 and 2018.<sup>16</sup> The CSOs are engaged not only in activities related to traditional issues such as tax justice and financial transparency issues, they are engaged in emerging issues by building new forms of partnership with other organizations. For example, Tax Justice Network's activities have been focusing on issues related to financial disclosure, scale of tax injustice, tax justice and human rights issues. At the same time, new forms of partnerships between CSOs and private sector have been reported. For example, Oxfam has undertaken an initiative with global leading brands called 'Behind the Brands Scorecard' (Case Study 2). Under the initiative, the level of commitments of the global leading brands in implementing sustainable and responsible corporate practices, will be assessed. The assessment will be done through evaluation of corporate policies on seven areas i.e. land, women, farmers, farm workers, climate change, transparency and water.<sup>17</sup> Of these seven areas, the transparency has a broader focus and rewards companies for disclosure on cross-cutting and corporate-level issues, including taxation.

**Case Study 2: CSO-Private Sector Collaboration on 'Behind the Brands Scorecard': Post-2015**

'Behind the Brands Scorecard' - an initiative of Oxfam is a good way to assess the level of commitments of companies towards sustainable and responsible corporate practices. The assessment is done through evaluation of corporate policies using scorecard method which is structured around seven themes. The scorecard is a two-pronged tool: (1) a critically important output to measure company progress on important issues; and (2) a vehicle for influencing and engagement. The practice of this scorecard has generated competitive spirit among the companies. Top performing companies highlighted their performance through announcements on their website and on the platforms. It has been evidenced that the suppliers are asking for guidance on how to meet new company commitments. Besides, the scorecard initiative also witnessed a desire from most companies to improve their ranking and be seen as one of the leaders in the industry. On the whole, the scorecard was the main vehicle for getting investors engaged and supporting the campaign. These investors played a key role in achieving the commitments we saw on land rights, women's empowerment and climate change across the 10 companies. (Source: <https://views-voices.oxfam.org.uk/2017/10/using-scorecards-to-influence-business-learning-from-behind-the-brands/> accessed on March 3, 2019)

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<sup>16</sup> In 2015, ActionAid published "Levelling up" report focused more generally on policy issues around corporate tax avoidance in developing countries, with a particular focus on the OECD BEPS reforms proposals.

<sup>17</sup> These seven themes are: a) Land: both rights and access to land and sustainable use of it; b) women: farm workers and small-scale producers in the supply chain; c) farmers (small-scale) growing the commodities; d) farm workers: in the supply chain; e) climate change: commitments to reduce greenhouse gas emissions and deforestation in agricultural supply chains, and to help farmers adapt to climate change; f) transparency: at a corporate level; Water both rights and access to water resources and sustainable use of it.

### 6.3 Role of CSOs at the National Level: Pre-2015

CSOs at the national level, likewise at the global level, had been involved in trade, tax and aid related issues. In most cases, their engagements were in the form of providing support to the grassroots organizations to build their capacities and to raise awareness and to build alliance with local and global level organizations. Through these initiatives, a number of recommendations had been put forward on issues like aid effectiveness, finance for development, tax justice and market access. These included: a) creating real ownership of development process and support wider participation of civil society in the aid discourse; b) harmonizing economic policy conditionality in such a way so that development interventions/actions ensures pro-poor development; c) halting the unjust trade negotiations of the WTO; d) stopping privatization of water and other

#### **Case Study 3: Multistakeholder Consultation on the Joint Cooperation Strategy (JCS) in the context of Aid and Development Effectiveness: Pre-2015**

The Aid Accountability Group, with the support of the Reality of Aid Network, organized a multistakeholder consultation on the Joint Cooperation Strategy (JCS) in the context of aid and development effectiveness in September 2010 in Dhaka, Bangladesh. The purpose of the meeting was to raise CSOs voice with regard to aid accountability initiative. A total of 150 participants, including media, CSOs, government representatives, parliamentarians, donors and the focal persons for the monitoring of PD Evaluation attended the programme. This consultation captured critical views of some CSOs on the functionality/effectiveness of JCS referring to lack of transparency and inclusiveness of JCS process. The consultation also captured the CSOs demand that the aid negotiation process should always be made public. The important role of CSOs was also emphasized in this consultation including the challenge to ensure accountability of donors and government and develop a set of principles for a more effective aid (VOICE, Reality of Aid Network, 2010).

natural resources; e) ensuring duty-free and quota-free (DFQF) market access for Bangladeshi products; f) implementing special and differential treatment under GATS for LDCs; g) stopping all types of trade distorting subsidies in the developed countries; h) forming a tri-party coordination between government-NGO and development partners in achieving the goals and objectives of the Paris Declaration and Accra Action Agenda; i) strengthening advocacy for flexible Rules of Origin, Special and Differential Treatment pledged by WTO, inclusion of movement of natural persons from one country to another and special market access for the RMG sector. Within the

CSOs, different kinds of organizations were involved in that process.<sup>18</sup> Case study 3 presents local CSO engagement in the process of aid and development effectiveness during pre-2015.

#### **6.4 Role of CSOs in Implementing Goal 17: Post-2015**

CSOs have been continuously engaged in different areas related to goal 17 at the national level in the post-2015 period. Their engagements are observed both in traditional issues such as tax, trade and aid effectiveness issues. On the other hand, a new set of CSOs emerged who worked on various non-traditional areas such as technology and communication, partly in partnership

##### **Case Study 4: International Civil Society Forum on Advancing the LDCs (Least Developed Countries) Interests in the Sixth WTO Ministerial: Pre-2015**

A three three-day long International Civil Society Forum titled *Advancing the LDCs (Least Developed Countries) Interests in the Sixth WTO Ministerial* was organized in Dhaka in October 2005. The Forum was organized by the Centre for Policy Dialogue (CPD) in association with eight co-organisers including ActionAid International, Consumers International, Malaysia, ENDA Tiers Monde, Senegal, EU-LDC Network, the Netherlands, ICTSD, Switzerland, Oxfam GB, Bangladesh, SAWTEE, Nepal; and SEATINI, Uganda. The event highlighted a wide spectrum of issues including NAMA, Agriculture, S&D, TRIPS, GATS, Rules, Trade Facilitation and Trade Related Capacity Building etc. The programme received endorsement from the government in terms of considerations of issues that put forward in the outcome document called *Dhaka Declaration* (CPD, 2005).

with different private sector organizations. Moreover, the engagement of the CSOs on traditional issues have been further widened and deepened. For example, ActionAid organised *Citizen's Tax Tribunal* as part of its ongoing tax power campaign in 2018. The *Citizen's Tax Tribunal* conceived as an alternative space for aggrieved tax payers was structured around 6 case petitions under two hearings (See Case Study 5). Similarly, newer forms of engagement of the CSOs have been found in addressing tax related irregularities such as restrictive tax treaties and its consequences on revenue losses. National CSOs have been building partnership with global organizations such as Global Alliance for Tax Justice (GATJ) on various issues. CSOs have been involved in capacity building activities through organizing training

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<sup>18</sup> Some of the leading organizations are Centre for Policy Dialogue (CPD), ActionAid, VOICE, Make Trade Fair (MTF) Alliance and INCIDIN Bangladesh.



#### **Case Study 5: Citizen's Tax Tribunal: Post-2015**

ActionAid has organised the *Citizen's Tax Tribunal* in 2018. The tribunal has two hearings: hearing 1 included the three case petitions including (i) implications of VAT on workers; (ii) implications of VAT on students; (iii) implications of VAT on slum dwellers and hearing 2 covered two case petitions including (i) impact of corporate tax avoidance on financing of local government and (ii) implications of corporate tax avoidance on basic services. The reports (print and electronic) published under *Media Fellowship* supplemented/evidenced the case petitions covering the following issues: (i) tax Paid by mass people versus what the Government actually receives; (ii) tax avoidance by multinational/national big corporations; (iii) reform taxation system through incorporation of progressive taxation; (iv) political parties' perception on tax justice and inclusion of progressive taxation issue in election manifestos; (v) tax avoidance by foreign people working in Bangladesh; (vi) multinational Companies' illicit financial flow.

The role of ActionAid in this event was to provide orientation to selected media people as well as the case petitioners for preparing fellowship reports and drafting case petitions respectively. The event covered the broad spectrum of issues such as tax burden on the urban poor, institutional and legal mechanism for ensuring tax transparency and curbing corruption, tax-to-service ratio, accountability of corporate entities etc. The major peoples' verdict derived from the tribunal included the followings: (i) reducing the burden of tax from the shoulders of low-income population by implementing progressive tax system; (ii) maintain institutional transparency by strengthening relevant agencies to stop tax dodging and money laundering; (iii) increase the share of direct tax. The above verdicts are contributory to the issues related to target 17.1 particularly in relation to strengthening/improvement of domestic capacity tax revenue generation (Event Report, programme Brochure, 2018).

workshops such as 'CSOs Enabling Environment and CSOs Development Effectiveness' with a view to build a broader constituency while enhancing capacity and strengthening networking and advocacy through raising voices on development effectiveness issues. Some of the CSOs such as Oxfam, ActionAid and CPD have been working on issues related to goal 17 such as tax, trade governance, climate finance, knowledge generation and research, capacity-building of CSOs/CBOs on SDGs and NFYP. Under different platforms large number of CBOs and CSOs have been involved in dissemination, capacity building and GO-NGO collaborative activities.

The engagement of the CSOs has been widened in the case of promotion of technology, non-traditional issues related to trade such as promoting living wage for workers working in the global value chains, fair price for the manufacturers of the exporting countries, engagement in global policy debates on southern issues, negotiation and communications, working as community watchdog for climate finance of the government, enhancing participation of community-based organization and CSOs in democratic governance in Bangladesh to strengthen grassroots CBOs' and CSOs' knowledge and leadership capacities to secure the social and economic rights of vulnerable individuals and communities in designing and implementation of government policies and budgets related to SDGs, and involved in multi-stakeholder partnerships to mobilize and share knowledge, expertise, technology and financial resources and developing programme related database.

Bangladesh has been confronting a new reality in case of shrinking flow of fund for the CSOs in view of its dual graduation as mentioned earlier. Different grass-roots organisations such as Gram Bikash Shohayak Songstha (GBSS) has raised the issue of squeezed flow fund at different platforms. Following the Istanbul Declaration on Grand Bargain and Charter for Change (C4C) signed by global 28 INGOs, the commitments for localization included following demands: a) bringing the local organizations in leadership; b) ensuring scope of accountability to the local people especially to the affected community; c) ensuring full transparency of expenditure including financial transaction; d) monitoring, reporting and demand mediation process must be inclusive; e) all stakeholder organizations must be involved and f) endeavour to provide funding for institutional development of local organizations.

In recent years, CSOs have been extensively working with youth population to address their concerns. Analysis of the engagement of various youth-related CSOs showed that a large part of their engagements were related with different SDG goals such as goals 3, 4, 8,9, 10 and 16 (Table 5). Because of the cross-cutting nature, these activities are related with goal 17 particularly those of target 17.8 (i.e. technology related cooperation). Engagement of CSOs in such non-conventional areas have further widen the scope their works and helped to implement goal 17.

**Table 5: Engagement of Youth Related Organizations in SDG Activities and Their relation with Goal 17**

Organizations	Major Focus	SDGs	Related to
Avijan	Empower Dalit People	8	17.8
Save the Children	Quality education and Training	4	17.8
VSO	Youth leadership and engagement with society	10	17.8
YPSA	Capacity development of youth through technology	8	17.8
ADD International	Inclusive education	4	17.8
Kapaeeng Foundation	Equal education access and training for the indigenous peoples	4.5	17.8
CAMPE	Quality education for all	4	17.8
Dnet	Quality Education for skilled manpower	4	17.8
HEKS/EPER	Quality education for ethnic people on land	4	17.8
JAAGO	Quality education (Online School)	4	17.8
BRAC	App based Job Search and Training for Youth	8	17.8
British Council	Digital tools for quality education and skilled manpower	4	17.8
	Training and Cultural Centre for inclusiveness	8	17.8
BYLC	Education and Skill Gap	4	17.8
MAYA Apa	Good Mental Health (App based health services)	3	17.8
The Tech Academy	Quality Education (ICT)	4	17.8
	Industry Innovations and Infrastructure (Robotics)	9	17.8
MRDI	Access to information, protect and ensure fundamental freedoms of life	16.10	17.8

Note: Target 17.8: Fully operationalize the technology bank and science, technology and innovation capacity-building mechanism for least developed countries by 2017 and enhance the use of enabling technology, in particular information and communications technology

## **7. Role of the Private Sector in Implementing SDGs**

Private sector has been recognized as a major player for implementing SDGs which was absent in case of MDG led initiatives. In case of goal 17, private sector play different roles in five different areas such as finance, technology, trade, capacity building and systemic issues. In finance related issues of goal 17, private sector's role is largely 'indirect' – helping to achieve the national targets by providing taxes, non-tax payments, generating flow of FDI and sending remittances to the sending countries. Similarly, the role of the private sector in case of technology (technology transfer, internet use, disseminating environmentally sound technologies etc.) has not been directly recognized rather it has been referred indirectly. Same is true in case of trade related issues (such as strengthening export by the private sector could rise the share of global export). Analysis of engagement of the private sector at the global level reveals that their activities have far-reaching impact in achieving different targets of goal 17 although those could be difficult to retrieve in the official process due to lack of proper indicators in recognizing their contribution in different targets of goal 17.

### **7.1 Role of the Private Sector at the Global Level**

CPD has carried out a web-based data analysis of the engagement of the private sector at the global level based on the information available in the website titled 'Sustainable Development Partnership Platform'- which is a UN-led initiative. The website reported information of a total of 702 different initiatives mostly led by private sector, CSOs and other organisations (as of 10 March, 2019). Each initiative has reported which SDG goals are they related with. A large part of the initiatives are found to be reported with multiple SDG goals. Most importantly, the multiple connection of these activities are found in case of those reported with goal 17. Figure 18 shows the linkages of these initiatives with different goals along with those of goal 17. The largest number of activities which are reported as goal 17 are linked with goal 14 (life economy) (348 cases) followed by goal 13 (climate action) (279 cases), goal 8 (decent employment) (232 cases), goal 12 (responsible consumption and production) and goal 4 (quality education) (217 cases) and goal 1 (no poverty) (214 cases). In other words, private sector and other organisations' engagement in goal 17 are of cross-cutting nature and need to be addressed accordingly.

**Figure 18:** Goal 17 linkage with other Goals of Sustainable Development (Based on 702 Initiatives of CSOs/International Private sector Organisation)



**Source:** Calculated from Sustainable Development Goals Partnerships Platform (Till 2019, March 10)

A review of the type of activity and nature of engagement of the private sector reveals that private sector has contributed in different ways in achieving goal 17 and other goals. Key areas of their engagement include activities for knowledge sharing on climate change, gender equality, community development, media services, livelihood development, E-schools, ICT capability development, training, improving organisational capacity, public-private partnership, promotion of marketing products, green growth by reduced chemical use and ideas for app development. Instead of engaging directly with the corporate entity, private sector has formed different entities such as foundation, CSR fund and providing financial support to universities, research organizations, school and banks to implement different activities. Such engagements are found in different forms between different organisations such as Foundation-university collaboration, Foundation-CSO collaboration, University-Foundation collaboration and UN agencies-Foundations-private companies' collaboration etc.

There are some regional initiatives under which the private sector is making their contribution in implementing SDGs. One of the important bodies involved with business issues at the Asia region is Asia Pacific Business Forum (APBF). Instead of addressing goal-specific issues, APBF is more concerned about overall sustainable development agenda which are targeted to the government and include the issues such as responsible business practices and conduct, trade policies, mobilization of sustainable finance, promotion of impact investment etc (UN ESCAP, PP.3). Apart from the viewpoint of Business Forum as such, the private sector engagement in the Asia Pacific region could be understood from the trend in perception of the companies.

In addition, companies are integrating SDG agenda in various ways. They include alignment of corporate strategy with the sustainability agenda, raising awareness among the employees, internal diagnosis regarding capacity and challenges and maintenance of legislation and international standards (**Universality and SDGs: A Business Perspective**). In line with another initiative known as SDG Fund, a Private Sector Advisory Group has been formed with the intent to help SDG Fund to prepare a roadmap for exploring the potentials as to how public-private alliance can provide large-scale solutions for achieving the SDGs (**SDGF**). Case study 6 presents the role of the private sector in the GPEDC process in ensuring development effectiveness of aid.

#### **Case Study 6: Private Sector Engagement at the GPEDC: Post 2015**

The Private Sector Engagement (PSE) at the global level on SDG related issues is driven by a range of initiatives. Of them, GPEDC (Global Partnership for Effective Development Cooperation) led by OECD-UNDP is the remarkable one which is built on the agreement reached at the 2016 High Level meeting. The PSE through GPEDC is contributed by some principles<sup>1</sup> and structured around 3 issue areas<sup>1</sup> of which one of the sub-issues under issue 1 covers purpose driven finance for SDGs particularly focused on blended finance. The principles and guidelines of GPEDC will be presented in its Senior-Level Meeting, which is scheduled to take place during the 2019 UN High-Level Political Forum on Sustainable Development. Besides, PSE can be attributed to ongoing UNDP's private sector collaboration, among others, in terms of (i) mobilization of private sector financial and in-kind resources for sustainable development solutions; (ii) leveraging innovative financing and partnerships solutions to mobilize private sector capital for the implementation of the SDGs (UNDP).

## **7.2 Role of the Private Sector at the National Level**

The engagement of the private sector in addressing different concerns related to SDG goals has been following by and large a 'business as usual' approach. According to the information of the business associations available in the websites (Table 6), business associations have been working on different issues which are related to goals 3, 5, 8, 9, 12, 14 and 17. However, very few of focused and targeted initiatives have been identified which are related to goal 17. Among those few have been reported which are related to goal 17 such as MCCI's initiative on partnership building with different stakeholders, BGMEA's initiative on trade facilitation and trade promotion, BTMA's initiative on promotion and protection of trade and commerce, bridging the communication gap with different stakeholders, CCCI's initiative on partnership building with different stakeholders, distribution of data and information with other stakeholders and FICCI's initiative on bridging the communication gap digitally etc. However, how much of those initiatives are purposefully built to address the targets of goal 17, is not out of question.

A few private sector organizations have targeted initiatives on SDGs. Dhaka Chamber of Commerce (DCCI) led initiative called 'Business Initiatives Leading to Development (BUILD)' has been undertaken various activities through its SDG wing set up in 2018 (see case study 7). Although their activities are more linked with other goals, but those are less linked with goal 17. Under BUILD activities, private sector has been working on industry-academia collaboration (in the pharmaceutical sector), capacity building activities (by BGMEA and BIPET), simplification of tax collection system (FBCCI) and addressing the discriminatory policy support etc.

In 2019, BUILD conducted a research entitled *Electric Vehicles and Climate-Friendly Sustainable Development* in collaboration with BCAS with the intent to improve private sector participation for developing Climate Friendly Transport and socio-economic growth. The study report entails the following benefit potentials (i) opportunity to create investment flow by attracting local and Foreign Direct Investments; (ii) the formalization of Electronic Vehicle is expected to add BDT 192 million government revenue every year from relevant fees such as registration fee, route permit fee, fitness certificate etc. The above two potential benefit will contribute to the realization of targets 17.5 and 17.1 respectively under goal 17. In 2018, BUILD carried out an analysis of the impact of proposed reform under Partnership for Cleaner Textile (PaCT) through a public-private dialogue platform called Textile Sustainability Platform (TSP) which will result in benefit environment-friendly investment goods through tariff reform and thus indirectly complement to the realization of target 17.4 of goal 17. Another research initiative undertaken by BUILD in 2018 titled Green Transformation Fund (GTF) Constraints and Pathways for Better Utilization which addresses the potential benefits in terms of promotion of green financing which will contribute to the implementation of target 17.3 of gal 17.

**Table 6: Private Sector of Bangladesh Engaged in SDG related Activities**

Chamber	Activity	Period	Relevance with SDGs
<b>DCCI</b>	Investment for strengthening infrastructure	2016	9
	Training program for women entrepreneurship	2016	8
	Training on rules and procedure of VAT and Income Tax	2017	
	Seminar on Potential Blue Economy	2017	14
	DCCI's call to use foreign exchange reserve for infrastructure development	2017	9
<b>MCCI</b>	Economic and Market Research		
	Partnership with different stakeholders		17
<b>FBCCI</b>	Emphasized on Industrialization at the greater Chattogram region	2019	9
	Trade and Finance: Preparing suggestion for National Budget, Tax, Vat, SME and Price Monitoring		8, 17
	Partnership with National and Foreign Delegation		
<b>BGMEA</b>	Workplace Safety		9, 8
	Environmental Sustainability		12
	Social Responsibility: Green & Clean Production; Healthcare for workers		3, 5
	Trade Facilitation & Promotion		17
<b>BTMA</b>	Protect and promote trade, commerce and manufacture		17
	Bridging the communication gap with different stakeholders		17
<b>CCCI</b>	Promote and protect trade, commerce and manufactures of Bangladesh		9
	Partnership with different stakeholders		17
	Collect and circulate statistics and other information relating to trade commerce and industry		17
	Training courses on ICT		8
<b>FICCI</b>	Developing the key business sectors		
	Bridging the communication gap digitally		17
	Ensuring energy security for the nation		7
	Introducing international-standard financial services		
	Building the blocks for future		9
	Facilitating Exports		17

Source: Prepared by authors based on the information collected from different websites

### **Case Study 7: Business Initiatives Leading to Development (BUILD): Post-2015**

At the national level, private sector engagement (PSE) is pioneered through the DCCI (Dhaka Chambers of Commerce and Industry) led initiative of the 'Business Initiatives Leading to Development (BUILD)'. BUILD is involved in number of areas which are partly linked with goal 17. For example, BUILD is working on capacity building for the private sector. Regarding capacity building around science, technology and innovation, Build has raised the idea of Technology Bank in different platforms. As part of this initiative, BUILD is trying to include seven categories that are not aligned with APEC list for import of capital machinery – an important component/requirement for Technology Bank. As part of green financing, BUILD is influencing Bangladesh Bank with regard to the Green Transfer Fund (GTF). As part of investment promotion strategy, private sector is addressing simplification of regulatory barriers intended to create favorable investment climate. BUILD has submitted 690 quick win reform proposals to the government around sustainability and green growth thematic areas (which are related to SDG 6, 11 and 12).

The Private Sector Engagement around capacity building include the existing initiatives such as BGMEA Fashion Institute, Leather Institute and BIPET (Bangladesh Institute of Plastic Engineering & Technology) including their affiliations with international academic organizations. The PSE at the regional level is confined to SAARC chamber of commerce and there is no initiative explicitly focused on Goal 17.

BUILD as interlocutory body is providing secretarial support to the Private Sector Development Policy Coordination Committee formed in 2012 in order to expedite the process around export diversification policy. As far as trade distortions are concerned, the PSE includes so far only anti-dumping on jute.

Build Bangladesh-UNDP SDGs Impact Fund is a social impact investment platform to develop an impact fund that will invest in growth of equity in medium and large sized enterprises that have a positive impact on social and environmental outcomes while generating financial returns. The fund will include investments in agriculture, healthcare, affordable housing, information technologies, renewable energy, training and education, waste management and other sectors. Managed by Impress Capital Limited, the fund makes use of an impact measurement framework developed by UNDP to ensure measurable results for a range of SDGs and to monitor how investments impact different populations. The growth of impact investment in Bangladesh has potential to support the leave no one behind as a people-centric PSE modality. A number of challenges exist in the current context however. These include developing a pipeline for impact investments, building awareness of impact investing opportunities among local and international investors, making use of government regulation to promote impact investing, and building the capacity of impact investment managers.

Source: Based on the information collection from the DCCI and the BUILD Office (March 2018).

Industry-academia collaboration in the pharmaceutical sector is a new emerging identity for private sector development and engagement. However, the initiative of this new entity could not move further due a number of bottlenecks: (i) gap between entrepreneurs and researchers in terms of providing support after innovation; and (ii) lack of commercialization of research findings. Private sector has already identified discriminatory policy measures between RMG and Non-RMG sectors (e.g. leather, plastic, footwear and light engineering) and requested the government to ensure equity in distribution of fiscal benefits with a view to promote emerging sectors and thereby to ensure export diversification. Private sector has also proposed a number of reforms with a view to raise taxes which include: (i) simplification of tax payment process; (ii) provision of service facilities through introduction of initiative such as Tax Card; (iii) tackling corruption in tax collection process; and (iv) widening tax net.

## **8. Intergovernmental Partnership between Bangladesh and Development Partners**

In order to appreciate the dynamics of intergovernmental partnership between Bangladesh and development partners, the study team has conducted key informant interviews (KIIs) with one of the senior officials of a development partner who is a member of the local consultative group (LCG) in Bangladesh. The objective of this interview is to appreciate the perspective of development partners with regard to global partnership between developed and developing countries, and their effectiveness particularly in the context of Bangladesh. The issues discussed are related to Bangladesh and its development partners, such as level of financial contribution of developed countries against their commitment, contribution to trade and investment related promotional measures, support for technological development, level of technical assistance, South-South Cooperation (SSC) and debt sustainability of developing countries. Sub-section 8.1 discusses the above mentioned issues.

Although Bangladesh is usually considered as a ‘recipient’ country in the global development partnership discourse, in number of incidences it has been contributing in global public goods such as participating in UN led peace operations in number of countries and providing humanitarian and temporary support to the Rohingya population of Myanmar. Overall, Bangladesh has a role of ‘provider’ along with its overwhelming role of ‘recipient’ in global partnership. Sub-section 8.2 discusses the above-mentioned issues.

### **8.1 Perspective of Development Partners on Partnership and Cooperation during Post-2015**

Development partners appear to be well-aware about their commitment for development cooperation for LDCs and developing countries (Target 17.2). As mentioned, only 5 out of 27 OECD countries have so far fulfilled their commitment on extending financial support. According to the development partner interviewed, a large part of support is directed to the countries which are in need of more resources, and Bangladesh is not in the list of those countries. Hence, the commitment issue of financial support has its relevance for LDCs and developing countries, may not be equally important in case of Bangladesh.

With regard to means of implementation related to investment, trade and technologies (17.5, 17.6, 17.7, 17.8 and 17.10), so far Bangladesh has been able to successfully utilize trade policy support provided to the LDCs. Among the development partners, the European Union’s EUEBA has been considered as the most important trade policy measure that has made significant contribution to Bangladesh’s manufacturing production, export, employment, foreign exchange earnings and overall contribution to poverty reduction and economic growth. Compared to that other instruments such as investment policy support and technological support could not make significant contribution. According to the development partners, Bangladesh needs to liberalise its domestic market in order to attract foreign investment and thereby could facilitate transfer of technology in the country. Highly protective tariff regime has been undermining that potentials, and thereby reducing the scope of transfer of technology. In fact, ‘technology bank’



is a concept which would not operate as a traditional bank - it would operate only when countries open-up their trade and investment regime and foreign companies will bring new technologies as per requirement. A number of development partners have been contributing in the promotion of environmentally sustainable technology in Bangladesh such as clean energy, clean textile, less use of hazardous chemicals and less use of ground water etc. There are scopes for further enhancement of such collaboration in the future.

A number of development partners have been collaborating in capacity building issues (target 17.9). For example, support has been used in water sector and sexual and reproductive health and rights (SRHR) sector. Besides support has been provided for upgrading RMG enterprises. The huge nutrition deficit is a major concern in Bangladesh; development partners have been providing support for improvement of level of nutrition particularly working people and the poor.

While development partners welcome South-South Cooperation (SSC) as additional means of support for the developing countries particularly for Bangladesh (17.3, 17.6 and 17.9), a number of areas of concerns have been raised by them. So far 'South-South Cooperation' appears to be partnership of Southern countries, in reality this emerging development partnership do not have a common set of principles as like those of traditional development partners. Most importantly, these emerging 'providers' operate through political motivation with limited priority on various social and environmental concerns. Moreover, southern partners based in Bangladesh are still shy away participating in common local level development partners' platforms.

The debt sustainability would be a major concern for Bangladesh (17.4) in the coming decade owing to huge local and foreign debt particularly from non-traditional sources including southern providers. According to the development partners, Bangladesh government should primarily take the responsibility of rising debt as a large part of recent rise in debt is related with sources which are costly and for projects where project viability is an issue of concern. Hence, the traditional development partners are reluctant to take the responsibility in case this debt is borne for projects without proper justification and pre-assessment.

Development partners are well-aware about the shrinking space for CSOs in policy influencing activities (17.17). Hence, a number of partners have targeted support for CSOs with a view to sustain their role through policy activism and policy engagement on various political, social, economic and environmental issues.

The availability and quality of data are big concerns for any developing country including Bangladesh (17.18 and 17.19). So far, support for strengthening the national data system is limited. However, development partners appreciate the issues and concerns related to national data. While, data availability is a concern, quality of data and quality of reporting and improper use of data etc., are also of issues of concern. Strengthening national data and statistical institutions should get the priority.

## 8.2 Bangladesh's Contribution to Global Partnership Building

Bangladesh with its limited capacity has been striving to make important contribution in global partnership building. The two most important contributions from Bangladesh side are – a) its participation in UN-led peace keeping operations; and b) its humanitarian support to Rohingya people who are temporarily displaced from their own homeland. While Bangladesh's involvement in UN peace keeping force is started in long before SDG period, its humanitarian support to the Rohingya has started after 2015.

Bangladesh has been participating in UN peace keeping force since 1988 and till, date it has joined in 30 peace missions in 25 countries. More than 85000 Bangladesh's military personnel have participated in those missions. At present, about 6,600 Bangladeshi personnel are being deployed in nine different missions which is around 6.5 per cent of total personnel currently working worldwide. Of these, 5,830 are contingent troops, 650 are polices, 38 experts and 96 are staff officers (Table 7). Through these participations, Bangladesh has been contributed in ensuring peace keeping in troubled/war-prone regions in different parts of the world.

**Table 7: Country contributions by mission and personnel type (as of 31 March 2019)**

Mission		Contingent Troops	Police	Experts on Mission	Staff Officer	BD Total	World Total Personnel
MONUSCO	July 2010	1692	182	5	19	<b>1898</b>	20452
MINUSMA	March 2013	1389	280	3	21	<b>1693</b>	16355
UNMISS	July 2011	1584	21	9	29	<b>1643</b>	19372
MINUSCA	April 2014	998		11	18	<b>1027</b>	15051
UNAMID	July 2007	36	164	2	5	<b>207</b>	10623
UNIFIL	March 1978	112			4	<b>116</b>	11133
MINURSO	April 1991	19		7		<b>26</b>	480
MINUJUSTH	October 2017		3			<b>3</b>	1313
UNISFA	June 2011			1		<b>1</b>	4815
<b>BD Total</b>		<b>5830</b>	<b>650</b>	<b>38</b>	<b>96</b>	<b>6614*</b>	
World Total		74874	10316	1271	2016	102736	102736**
% of Bangladesh		7.79	6.30	2.99	4.76	6.44	

Note: \* As of 31 March, 2019; \*\* As of 28 Feb 2019;

Source: UN Peacekeeping Website

Since 25 August, 2017, a total of 741000 Rohingya population have been staying in Bangladesh. Besides, another 168,000 Rohingyas have been staying in Bangladesh since early 1990s. These population has been given a status of 'temporarily displaced Myanmar citizen' and provide them food and shelter in Cox's Bazar district particularly in five unions. The registered Rohingya's received three kinds of humanitarian support – shelter, relief and medical facilities. Apart from the development partners, the Ministry of Disaster Management and Relief (MoDMR) of the GoB and several national and international organisations have been providing humanitarian support to the Rohingyas. Besides, Bangladesh has accepted other losses particularly environmental

losses due to providing this humanitarian support. According to Fahmida and Kamruzzaman (2018) cost of deforestation can be estimated directly through: (i) loss of firewood and timber, (ii) loss of carbon stock, (iii) loss of non-timber forest products, and (iv) loss of fodder yield. As long term support, Bangladesh Navy has constructed shelters for Rohingyas in nearby island. Given the limited support provided by the development partners, Bangladesh government needs to undertake higher responsibility of these Rohingya population in order to ensure their living in the coming years.

## **9. Challenges and Way Forward**

The study identified a number of issues and concerns with regard to implementation of goal 17 from the perspective of ‘whole society’ approach at national, regional and global levels. These concerns are largely of four categories including a) framework related; b) data related; c) Performance related; and d) CSO and private sector engagements related. It is important to note that nationally, regionally and globally, the early phase of SDG implementation which is largely of preparatory nature is being ended and the second phase of implementation which is largely linked with localization issues has been started. Hence, it is the high time to address the early phase concerns with a view to ensure effective engagements of the stakeholders in the next phase.

### **9.1 National Framework does not specify the Role of CSOs and Private Sector**

The Monitoring and Evaluation Framework for SDGs in Bangladesh does not recognize the role of the CSOs and the private sector as effective actors for implementation of SDGs. Although the Review Report prepared by the Planning Commission has mentioned about undertaking ‘whole society’ approach in implementing SDGs. Often the reference of CSOs and the private sector has been ‘ornamental’ in nature and in some instances mentioned as a ‘beneficiary’ in the SDG implementation process. The institutional process for SDG implementation has stipulated the role of different departments and ministries and other public agencies as ‘lead’ and ‘co-lead’ organisations to facilitate the process. However, the role of other important actors such as private sector, CSOs and other non-state actors have not be recognized in the monitoring frame with specific responsibilities. Hence it is important to include the CSOs and the private sector in the monitoring mechanism with specific responsibilities in specific goals.

It is expected that the Monitoring and Evaluation Framework will recognize the role of CSOs and private sector by adding responsibility under the separate head called ‘associate partners’. Under the head of ‘associate partners’ a group of NGOs/their alliance/ leading NGO which specialized on specific goals could be mentioned. This specific NGOs with the support of other CSOs will work closely with the lead/co-lead public agencies in implementing relevant targets of goal 17.

### **9.2 Gap between activities related to Indicators and those of CSOs**

Most of the targets and indicators of goal 17 are by-default economic in nature which are to be attained through national government and inter-governmental process. Given the nature of work of the private sector and CSOs which are largely in the field and at the grass root levels, creating direct link of their works with those indicators are difficult. However, the activities of the non-state actors make significant contribution in attaining those targets and indicators. Besides, nature of engagement of the CSOs are largely qualitative in nature and somewhat difficult to synchronise with related indicators of goal 17. Similarly, activities of the private sector make direct

contribution in attaining targets and indicators of goal 17 which also difficult to attribute through the existing frame.

A voluntary initiative at national and global levels needs to be undertaken with a view ensure proper recognition of the contribution made by the private sector and the CSOs in attaining goal 17. Such initiative should identify a set of proxy indicators to be called 'associated indicators' customized with the activities and initiatives of CSOs and the private sector in implementing different targets and indicators of different goals including goal 17.

### **9.3 Addressing the 'attribution problem' of engagement of CSOs and the private sector in goal 17 related issues**

Goal 17 is a cross-cutting goal which is linked with almost all other goals. The study identified that activities of private sector in goal 17 is mostly linked with goal 14, 13, 8, 12, 4 and 1. Often the CSOs and the private sector appreciates reporting their activities under the core-goals instead of cross-cutting goal like goal 17. Since targets and indicators are structured in such a way that it reflects the contribution of the national government and intergovernmental processes and make it difficult for the private sector and CSOs to create their association with those indicators, as a result they prefer to report their activities less under goal 17.

It is important to simplify the linkages of activities of non-state actors with different targets and indicators of goal 17. Moreover, the activities of the CSOs and private sector are of qualitative in nature which need to be accommodated in the monitoring and evaluation process.

### **9.4 Lack of data and unavailability of real time data made it difficult to appreciate the progress**

Goal 17 is one of the goals under which data of large number of indicators are difficult to generate because of the nature of data which is either tier II or tier III types. In number of cases of goal 17, only global level indicators are available but no national level indicator is mentioned. The GED has included a number of national indicators in case of some of the indicators. However, a number of indicators have yet to get any national indicator. Besides, some of the indicators are qualitative in nature and difficult to measure without appropriate measuring tool.

In that perspective, a set of proxy indicators need to be included to cover related indicators of the targets. The General Economic Division (GED) of the Planning Commission should take initiative in consultation with other public, private and CSOs to include a set of proxy indicators for all targets related to goal 17 with a view to properly review and monitor the progress of different targets and indicators of goal 17.

### **9.5 Misreporting of data may misguide about the progress in different indicators**

The national review report of 2018 reported progress status of different indicators based on the official data for different years. Based on the milestones set for 2020, some of the indicators are found to be with the status of 'target met' and 'progress on track'. However, while comparing with the data of relevant indicators with the global database, significant data-gap is identified in number of indicators which would change the status of progress as officially announced. Perhaps this is happened owing to misreporting or calculation problem (in one case), which need to be addressed. Besides, a number of indicators do not have milestones for different time periods (2020, 2025 and 2030) while in number of indicators milestones appear to less justifiable given the changing dynamics.

In this backdrop, it is important to revisit the progress reported in the national review report of 2018 under different targets and indicators of goal 17 and to make necessary correction of the data and thereby the status of progress. Also, the GED should set the milestones of the rest of the indicators (both quantitative and qualitative in nature) with a view to review the progress of all indicators.

### **9.6 South Asia as a Region is behind in Implementing Goal 17 indicators**

South Asia as a region is a set of countries with diverse background and the progress in achieving different targets of goal 17 of the region is overwhelmed by the progress of India. Unlike other regions, there is no regional initiative for achieving SDGs in the South Asia. Several regional initiatives for implementing SDGs has been in operation in other regions such as Asia-Pacific Sustainable Development Goals in East and North-East Asia, Regional Forum on Sustainable Development for the UNECE Region, New Partnership for Africa's Development (NEPAD) and Forum of the Countries of Latin America and the Caribbean on Sustainable Development.

In this backdrop, South Asia needs to develop an intergovernmental regional forum with a view to facilitate implementation of SDGs particularly related to goal 17 which highlight regional partnership and South-South Cooperation.

### **9.7 Bangladesh Needs to put most emphasis on five out of 19 targets**

CPD perception survey found that five out of 19 targets are most important for Bangladesh which are related to domestic resource mobilization (17.1), universal rule based trade (17.10), strengthening the role of CSOs and public-private partnership (17.17), strengthening the database for better monitoring of implementation of SDGs (17.18) and mobilization of additional resources from North-South, South-South and triangular cooperation (17.3). In other words, Bangladesh needs to prioritise its SDG related activities on goal 17 by putting emphasis on above mentioned issues.

Since better performance in the priority targets needs better coordination among the actors, it is expected that government will carry out a coordinate initiative along with the private sector and the CSOs in attaining maximum benefits.

### **9.8 Bangladesh could not come out from the 'Business as usual' trend in Implementing Goal 17**

There is no significant difference observed in the performance of top-priority targets as well as other targets of goal 17 between pre-2015 and post-2015 period. In other words, Bangladesh is still following a 'business-as-usual approach' in implementing related targets under five areas of goal 17 – finance, technology and trade related issues. Domestic resource mobilization which is considered to be most important means, has been far behind the target; similarly FDI flow is not up to the mark. Better ODA flow could partly meet the requirement; however there is growing concerns for rising debt burden. Although Bangladesh made progress in IT related technology use but it is still behind the Asian standard. In case of trade related issues, Bangladesh's duty structure is still protective and the export basket is highly concentrated to limited number of products.

Private sector as well as CSOs have a strong role to play in key issues related to DRM, trade and technology. Non-state actors such as CSOs could undertake measures on issues such as tax justice, tax evasion and transparency in financial reporting etc. On the other hand, private sector could put emphasis on broader tax base, less tax burden on SMEs, and raising concern over rationale

behind over-concentration of fiscal incentives to RMG sector and demand for more balanced distribution of fiscal incentives between RMG and non-RMG sectors, strategic trade policy for sectoral development, enabling business environment for private investment including FDI, promoting bilateral FTAs and other trade agreements with potential countries. Ensuring IT enable business environment as well as promoting IT in businesses needs to be catered by the private sector as well as by the CSOs.

### **9.9 Engagement of CSOs have been widened and partly shifted in the post-2015 period**

The engagement of CSOs which were concentrated on trade and aid related activities during pre-2015 have been widened to various other areas such as technology, capacity building, partnership building etc. In this process, the nature of partnership has changed by building partnership with private sector as well as building partnership at the cross-border levels. Such changes in the activities of CSOs have been taken place with the changes in priority of development cooperation over time where SDG related issues are getting priority in supporting the CSOs. On the other hand, Bangladesh national priority has shifted over the years particularly after it has graduated from the lower income to lower middle income country and for fulfilling the criteria to be graduated from LDC group to developing country group. As a result, some of the trade and aid related issues have been directed towards new aspects such as bilateral FTAs, debt stress and South –South Cooperation etc. A possible apprehension is- flow of fund directed to CSOs would shrink after the graduation and would put pressure to CSOs to undertake their activities on SDG related issues and in extreme cases, some of the CSOs may exit. Such a situation would be a blow for implementing SDGs.

In this backdrop, CSOs need to strategize its activities taking into account the changing perspective of flow of fund particularly those related to SDGs. CSOs should take part in activities beyond their traditional areas such as technologies, IT, capacity building, green technology and climate change etc. Given the huge fund required for implementing SDGs, development partners should further enhance the flow of fund in Bangladesh. Bangladesh's CSOs need support for working exclusively for Bangladeshis. Support for the Rohingyas by the development partners should be allocated and reported separately. At the national level, Bangladesh government should form a 'SDG Trust Fund' in implementing SDGs by the CSOs.

### **9.10 Bangladesh's private sector is way behind compared to that of the engagement of the global private sector**

Bangladesh's private sector is yet to get prepared to set their strategies and activities in achieving SDGs particularly for goal 17. Globally, private sector is found involved in diverse areas related to goal 17 through different entities and collaborative arrangements. There are only few initiatives found which target different SDG goals. This is happened particularly because of less awareness among the private sector about SDGs as well as limited presence of organized, formal businesses and corporate sector.

The private sector should get aware about their role in implementing SDGs particularly that in goal 17. Government should take measures in collaboration with the private sector in addressing SDG related targets. Global good practices in case of private sector engagement would be test cases for the private sector of Bangladesh.

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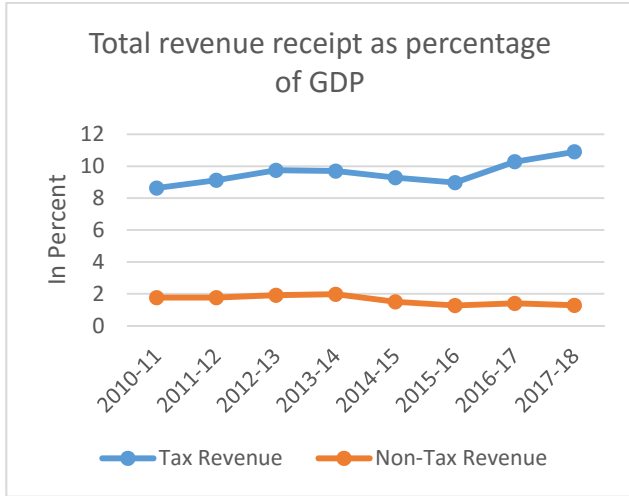
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## Annex: Performance of Bangladesh in Different Targets and Milestones for 2020

**Annex Fig 1: Total revenue receipt as percentage of GDP**

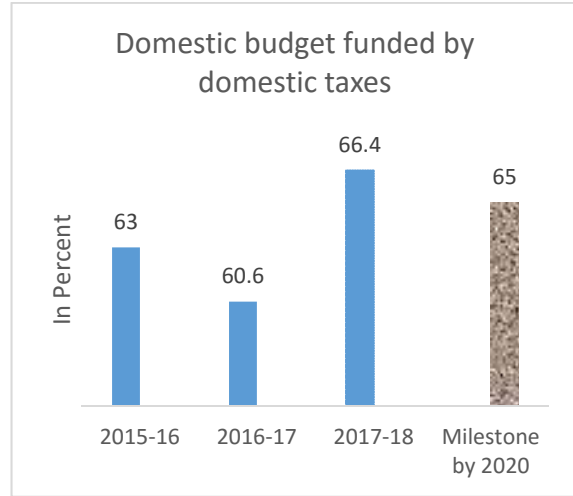
Target: 17.1.1



Source: BER 2018, MoF

**Annex Fig 2: Domestic budget funded by domestic taxes**

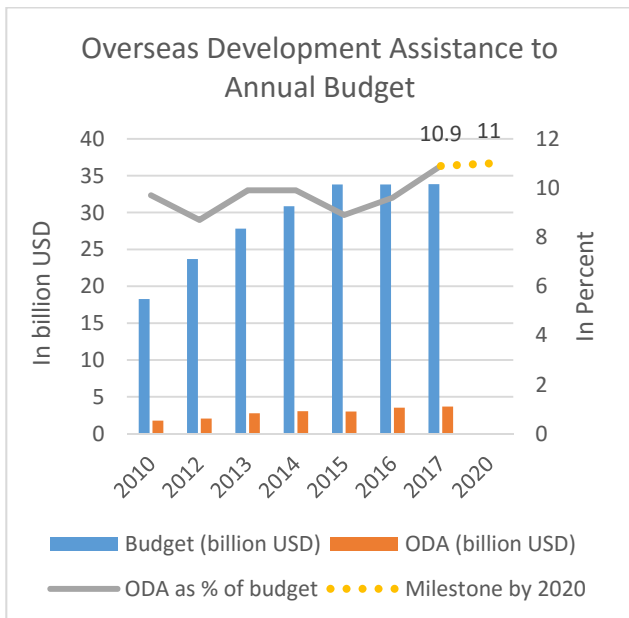
Target: 17.1.2



Source: GED 2018, MoF

**Annex Fig 3: Overseas Development Assistance to Annual Budget**

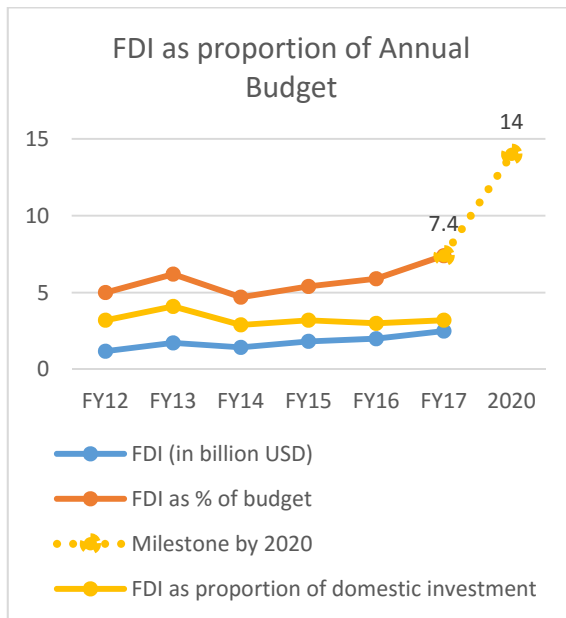
Target: 17.3.1



Source: GED 2018, MoF

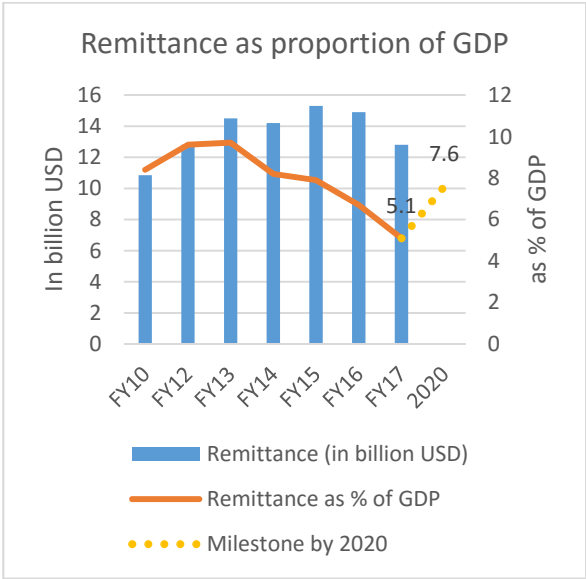
**Annex Fig 4: FDI as proportion of Annual Budget**

Target: 17.3.1



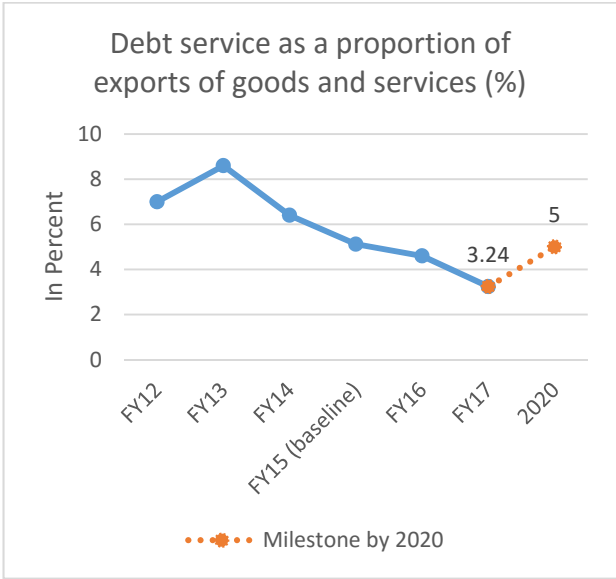
Source: GED 2018, MoF

**Annex Fig 5: Remittance as proportion of GDP**  
 Target: 17.3.2



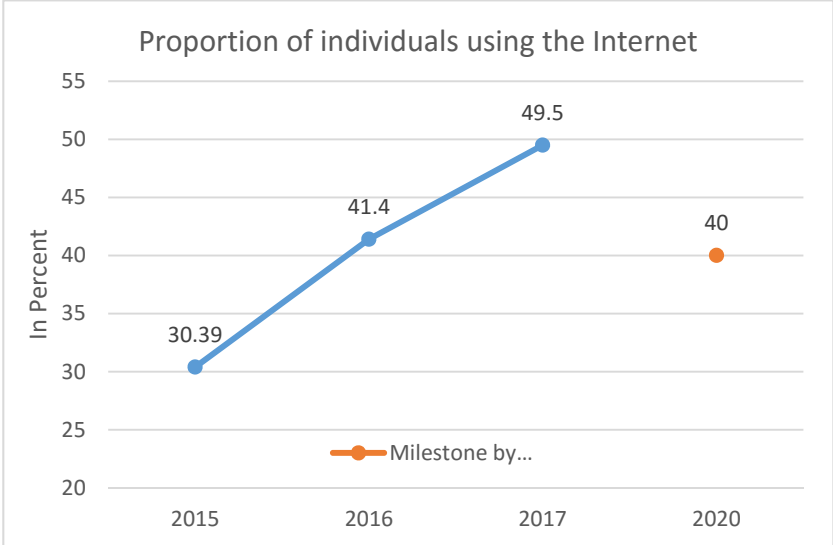
Source: GED 2018, MoF

**Annex Fig 6: Debt service as a proportion of exports of goods and services (%)**  
 Target: 17.4.1



Source: GED 2018, MoF

**Annex Fig 7: Proportion of individuals using the Internet**  
 Target: 17.8.1



Source: GED 2018, calculated from BTRC