

## **RETHINKING EVALUATION FOR SUSTAINABLE DEVELOPMENT GOALS (SDGS):**

### **LINKING PROCESS TO RESULTS**

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#### **ABSTRACT**

There has been growing interest in identifying robust indicators which demonstrate the linkages between evaluation and Sustainable Development Goals(SDGs) a post MDGs strategy that spans 2015 to 2030. This is particularly important as dominant strategies have largely centered on monitoring which is largely procedural and inadequate in practical understanding of the results of the SDGs. This paper builds on an extensive body of seminal reports and similar secondary data in the broad field of development studies, and aims to capture the need to link evaluation to sustainable development goals(SDGs). It argues that this is salient in determining how the 17 goals and 169 targets of the SDGs are contributing to the overall development of Nigeria within the pillars of sustainable development, namely environmental, economic and socio-cultural components. While such linkages are useful in policy, comparative, empirical and theoretical contexts, the paper argues that it has not been given adequate attention both in scholarly debates and policy discourse. In the alternative, the paper proposes some evaluation models as frameworks that might offer a more robust means of understanding the interplay between SDGs and development.

**Keywords;** SDGs, Results, Linkages, Evaluation Models, Development.

## INTRODUCTION

Sustainable Development Goals(SDGs) is witnessing global collaboration for the attainment of its stipulated Goals and Targets . This triggers the notion of thinking differently about SDGs evaluation . As a global development agenda, the “evaluation phase” is ever critical . The 2015 -2030 SDGs Agenda emphasize an “*integrated follow-up and review framework*”. This places evaluation at the centre of the SDGs. This is much unlike the MDGs which prioritized monitoring with less practical commitment to evaluation as a distinct component of development project. Evaluation is a project intervention mechanism which involves systematic collection of information about the project , characteristic and outcomes of the project or activity in order to determine the worth or merit of the programme and requisite actions to be taken. Michael Patton (1997) contends that through the identification of the high and low points of the project, evaluation draws conclusions which can inform future decision making, and assist to define future projects and policies. Schwandt (2009) provides lucid types of evidence to enable evaluators overcome challenges of variation in evaluation including theory of evaluation that goes beyond methodological tools. This points to the increasingly indispensable need for evaluation of the SDGs.

Though the MDGs had less Goals and Targets and laudable with wide acceptance globally, its inherent weakness was partly on its largely donor -centric approach and lack of evaluation strategies. Global development aid based agenda typically depends on a shared, problematic trajectory , which often do not provide articulate ‘home grown’ and comprehensive development results .Rather often creates various analytical difficulties, including measurement, tracking, monitoring and feed- back loops etc. Much of these partly accounted for the failures of the MDGs which was aimed at halving poverty by 2015 .

The recently emergent SDGs attempt to remedy some of the deficiencies of the MDGs. While it appears to achieve such feats as a 2030 Agenda, a different approach especially in the era of global inequality and persistent poverty is inevitable. Part of the novel trends include crucial efforts to align evaluation with intervention targets and outcome, pointing to the call for citizen-driven demand for public accountability, universalization of development in global contexts not only in the global South, inclusive and context-sensitive growth and the principle of common but differentiated responsibilities.

Thus, the SDGs are seemingly reinvigorated agenda with development trajectories between 2015 to 2030. While the SDGs succeed in revaluing salient failures of the MDGs , they fail to fully resolve the difficulties associated with the underlying assumptions of SDGs evaluation notably vertical integration involving the connection of goals and indicators system within local, state, regional and global contexts. Evaluation makes intervention a symbolic construct, as it is designed within the various discursive development concerns . In a related account , Thomas Schwandt, Zenda Ofir, Dorothy Lucks, Kassem El-Saddick and Stefano D’Errico(2016) argue beyond measurement and identified the role of evaluation in addressing the complexity of the SDGs and their achievement, stating that evaluative thinking is indispensable for informed choices. They suggest the need for national policy evaluation and that evaluation builds solid evidence for claims.

Beyond these challenges, a number of factors suggest the urgency of evolving evaluation tools for the SDGs. Cognizant of the fact that all of the SDGs are relevant and apply in general terms to all countries including developed countries. However

country variations abound and point to the nature and balance of the challenges SDGs will face and particularly suggest that different country will experience different challenge and results, despite the universalistic undertone of the SDGs.

At the global level, global terrorism and environmental challenges such as climate change vulnerability, tsunamis, cyclones, hurricanes etc, have been perennial development problems with varying effects at regional and country specific levels. In the particular case of terrorism, a recent data by the National Consortium for the Study of Terrorism and Responses to Terrorism (START) suggests that although terrorist attacks took place in nearly 100 countries in 2015, they were heavily concentrated geographically. More than 50% of all attacks took place in five countries (Iraq, Afghanistan, Pakistan, India, and the Philippines), and 69% of all deaths due to terrorist attacks took place in five countries (Iraq, Afghanistan, Nigeria, Syria, and Yemen) (Schwartz,2016:1).Such problems with varying consequences reassert the urgency of evaluation for SDGs.

For instance, in the Nigerian context, there are a number of critical development challenges notably the Boko Haram terrorism in the North East and militancy in the Niger Delta among several others including the persistent challenges of youth unemployment, poverty, internal displacement, outmigration, hunger, child killer diseases, environmental insecurity and degradation in the oil rich but poor Niger Delta etc.

These issues suggest that the focus should be redirected from mere development 'goals' and 'targets' to identification of procedural strategies to actualize the goals. Thus, in the particular case of "process to results" propagated in this paper, the emphasis is that SDGs evaluation should witness both terminological and methodological shifts which goes beyond the "SDGs process" rather emphasis should be on key "results" in respect to the 17 goals and 169 targets and indicators. This suggests and informs the critical need for evaluation at this phase of the SDGs. Evaluation dimensions include; impact evaluations, performance monitoring, process evaluations, cost evaluation etc. However these dimensions are not the focus of this paper rather more substantial issues would be explored most notably the basis for evaluation.

Both Hornik, (2002) and Noar, (2006) argue that evaluation can help identify deficient development areas for improvement and ultimately help realize project goals more efficiently. SDGs evaluation should be designed to offer a non-bias, objective and measurable outcome to understanding both local, country specific, regional and global outcomes of the SDGs. Pancer and Westhues (1989) argue that evaluation is essential from start to completion of intervention. The essence of SDGs evaluation is primarily to advance sustainable development both locally and globally. This could assist developing countries to design focused and effective implementation strategies and plans for achieving the SDGs within their own domestic contexts. Schwandt, et al;(2016)had argued that in determining whether targets are being met, particular attention should be paid to at least building knowledge, using that knowledge to improve decision making and building capacity that will help achieve the SDGs. Evaluation helps to determine program impact—whether the SDGs impacted the audience for whom they are set which underscores program's success or failure. The information sourced and collected allows for better communication of program's impact across levels of stakeholders, including the funders, implementing partners and beneficiaries. Particularly for development policies, planning and improvement on the program circle (Hornik and Yanovitzky, 2003).

The paper seeks to add value to the SDGs evaluation by providing important insights which suggest that the current phase of SDGs is critical for its overall success. It calls for national evaluation capacity in Nigeria and points to the fact that SDGs evaluation should be inclusive and participatory at the three levels of government, involving relevant sectors such as SDGs based MDAs and key stakeholders . The paper seeks to demonstrate that there are substantial differences between MDGs and SDGs and that these mirror development concerns from different methodologies and strategies including different number of Goals and Targets. This inevitably underscores the need for critical evaluation models. The paper assesses how alternative SDGs evaluation models could improve on the actualization of SDGs in distinct ways using “process to results” narratives. Drawing on selected debates in development project evaluation and studies, it uses the notion of ‘evaluation for sustainability’ to understand the rationalities and assumptions that are embedded in the representational practices surrounding SDGs evaluation.

In particular ,the paper builds on extensive body of works including seminal reports in the broad field of development studies and aims to capture the need to link evaluation to sustainable development goals(SDGs) . It argues that such linkages could be hugely significant and salient in assessing how the 17 Goals and 169 targets of the SDGs are contributing to the overall development of Nigeria within the three pillars of sustainable development, namely; environmental, economic and social . While such linkages are useful in policy , empirical and theoretical contexts , we argue in this paper that it has not been given adequate attention. In the alternative, the paper proposes a multi- dimensional evaluation approach for the SDGs, cognizant of the fact that different Goals and Targets represent different development concerns. This suggests that implementation processes and outcome in any given development context could vary.The rest of the paper is structured as follows; materials and methods, linkages between evaluation and SDGs, multi –dimensional model for SDGs evaluation, recommendations and conclusion.

**Fig 1. The Sustainable Development Goals(SDGs)**



Source:UN, 2014

## **MATERIALS AND METHODS**

The Outcome Document of the Open Working Group on Sustainable Development Goals (UN, 2014) provides salient frameworks that explain the ways SDGs are generally understood and will be further developed. The document suggests that the SDGs will be followed by indicators that will measure progress towards SDGs and, therefore, will facilitate monitoring implementation and achievements (UN, 2014). It further reports that, SDGs are not only meant to be action-oriented, but take into consideration different levels of application: on the one hand SDGs will be global in nature and universally accepted. On the other hand, while respecting national policies and priorities, they will account for different national realities, capacities and levels of development. Further that, SDGs will follow the work done in the context of the MDGs, but they will further this work and answer to new challenges with a special attention to those related to sustainable development, integrating economic, social and environmental aspects and their interlinkages.

### **Materials**

The material for this study is deployed in two main ways. First, an analysis of evaluation framework which assesses how interventions are implemented which include a long-term view and focus on identifying achievements (what is working, for whom and under what circumstances), as well as identifying challenges, gaps and factors crucial for continued improvement (Schwandt, et al; ,2016). Hausman and Becker (2000) described this as “using participatory research to plan evaluation”.

Second, McDonald, et al; (2001). suggest the need to engage stakeholders in the evaluation process from commencement to completion. This focus underscores the participatory model popularized by development expert Robert Chambers (2010) which seeks for a direct inclusive participation of all stakeholders in evaluation realities. This framework is useful for understanding 'alternative' SDGs evaluation models and aimed distinctively at process to results which unravels the ambiguity of the MDGs' M&E that obscures much of the evaluation.

The materials also provide a way to understand the evaluation complexities and intricate dynamics including how the evaluation process is linked with intervention objectives and partly plays the role of project review and assent in relationship with overall project objective. As part of a comprehensive integration approach, a participatory dynamic reflects a broad set of linkages of both the project and the stakeholders concerned. Chambers (2010:19) reveals that “more recently, precursors of current PMs can be found in the Community Development movement”. Thus, key stakeholders must be informed about activities through meetings, reports and other means of communication (CDC, 2008; McDonald, et al., 2001).

The paper will propose an evaluation template that could be deployed to measure progress against outcome at the three tiers of government in Nigeria, horizontally and vertically within the SDGs based MDAs and similar sectors in the States. It should be framed within intra and inter-generational equity, inclusive and participatory.

## Methods

The data for this study builds on an extensive body of secondary sources including seminal reports in the broad field of Development Studies, as well as conceptual and theoretical issues raised on evaluation of SDGs and aims to capture the need to link evaluation to Sustainable Development Goals (SDGs). This opens our analysis to some theoretical foundations of SDGs in Nigeria. Relating this research to extensive field data suggests the need for an investigation which links the process of SDGs to expected results, as well as evidence of 'alternative' models in terms of evaluation of imputes in line with targets and outcome. Of particular interest here is the concern with the construction and flow of evaluation knowledge within the SDGs Goals and Targets. This model involves the construction of project target, objectives and measurable outcomes as they should be an interactive toolkits that should be developed and implemented in relation to the goals, targets and indicators. Hornik & Yanovitzky, (2003) argue that one of the cardinal needs to conduct evaluation is to “demonstrate program impact of evaluation” and that “evaluation enables you to demonstrate your program’s success or progress. The information you collect allows you to better communicate your program’s impact to others”. This includes relevant stakeholders in the evaluation design and program.

With increasing debates on SDGs evaluation, what is becoming important is that the need to evolve an interface between programs and their implementation in line with stated objectives and outcomes. Linking this research to a post-2015 development agenda points out that evaluation strategies have been less clear or often subsumed as part of monitoring rather than a distinct mode of project framework which should form alternative strategies to success and failures of development projects. Of critical relevance is the design of evidence based project evaluation (Schwandt, 2009). Interest here is the concern with the construction and flow of project program evaluation which include engaging stakeholders; Identifying program elements to evaluate; Selecting the key evaluation questions; Determining how the information will be gathered and developing a data analysis and reporting plan (CDC,2008), the use and share of lessons learned. This flow involves time, collaborative effort, and resources. The design helps in policy formulation.

**Fig 2 Map of Nigeria Showing the States of the Federation and the Capital Territory**



Source: National Bureau on Statistics(NBS),2016

### **SDGs in Nigeria: Theoretical Foundations**

In order to understand the context and ramifications of the adoption of SDGs evaluation toolkits for Nigeria, it would be important to examine the theoretical foundations of SDGs. In the first place, SDGs is a post 2015 global development Agenda. At the end of the Millennium Development Goals (MDGs) in September 2015, world leaders converged at the 70th session of the United Nations General Assembly (UNGA) in New York to sign a new global partnership for development tagged – SDGs with the theme “Sustainable Development Goals: A Universal Push to Transform the World”. It consists of 17 Goals and 169 Targets to build on MDGs and complete what MDGs did not achieve.

President Muhammad Buhari of Nigeria was part of the Team of Leaders that endorsed the take-off of the new plans. The SDGs, according to President Buhari, “underscore the imperative for our collective will towards finding enduring and sustainable solutions to addressing global disparities”(FGN,2016).

The Nigerian road map to the SDGs is designed to focus on six thematic areas namely: policies, data management, institutions, partnership, communication and finance. The implementation is designed to be carried out in three phases and according to specific needs of each zone of the country. Phase 1: 2016 – 2020;Phase 2: 2020 – 2026; Phase 3: 2026 – 2030 " (McDickson, 2016).

This road map did not specifically emphasize evaluation which is both at issue and a central development concern. Evaluation constitutes part of an ongoing cycle of program planning, implementation, and improvement (Patton, 1987). In the case of SDGs, there is need for a re-assessment of the agenda within its 17 Goals and 169 Targets. UN (2014) situates SDGs in the context of “strengthening engagement on collaborative development”. Among several goals, some studies point out that the incidence of poverty and its measurement are fundamental problems underlying global inequality and underdevelopment (Amadi and Igwe, 2015) .

The theoretical assumptions of SDGs especially as they relate to the African development crisis centered on poverty alleviation and improved economic development. However this has rarely gone unchallenged particularly from post development scholars which argue on “a rethinking of the Western aid based development”(Escobar,1995;Clemens and Moss 2004;Easterly, 2009;Pieterterse, 2010;Amadi, et al; 2015) .

A common ground for the criticisms of the SDGs is the asymmetrical structure of the international capitalist system(Imoh-Ita and Amadi, 2016) in particular, its under representation of poverty and economic backwardness of the poor societies particularly in sub Saharan Africa(SSA), unrealistic targets and several highly ambitious goals(Hickel,2016) . Thus, rendering some of the goals and targets ineffectual to meet the development challenges of the poor societies in real contexts.

The development implication of the foregoing is that SDGs evaluation should institutionalize a participatory and perceptible real life contextual development appraisal rather than a medley of goals and targets that “seek to merely identify and scratch the surface of development problems”.

In the Nigerian context such superficial techniques include non- harmonized and non-inclusive approach horizontally linked among the tiers of government and vertically within sectoral components. The less emphasis on evaluation at the conception of the SDGs raises serious doubts on the effectiveness of SDGs in measurable development terms. This often accounts for disparate results and in other instances development failures.

Thus, the economic reforms embarked upon by the Nigerian State in the 2000s following the MDGs were directed at restructuring the Nigerian poverty profile towards a poverty free one. This was evident in the acceptance and accession to the SDGs as a universal project . What has remained at issue is how the SDGs could be linked to efficient evaluation which is what the next section attempts to explore.

### **SDGs and Evaluation: The Linkages**

The SDGs/evaluation interface in Nigeria is linked to the need for multi -stakeholder collaboration for an increased access to information on progress reports of the SDGs. Evaluation becomes a critical key of appraisal, assessment, success, failure and outcomes ,inorder to understand how the SDGs is faring in line with its goals and targets. One of the main outcomes from the UN Conference on Sustainable Development (Rio+20) in 2012 was international agreement to negotiate a new set of



global Sustainable Development Goals (SDGs) to guide the path of sustainable development in the world after 2015. In September 2015 World leaders agreed on sets of 17 Goals and 169 Targets.

Evaluation of SDGs should be in line with the very survival and transformation of the goals and targets on one hand and the people who are the core development targets on the other .

Another critical need for interface between both lies in “reporting for development” a strategy which provides relevant data on development trends such as gender index, poverty index, inequality index etc . Evaluation is necessary to provide insights on the status of the SDGs in these contexts within the wider development needs.

As the discussions to create and actualize these goals and targets have taken place over the past two years, much of the international dialogue has however naturally focused on the problems of evolving an evaluation model as a shift from the MDGs which emphasized more on monitoring.

The Rio+20 Outcome Document indicates that the goals are intended to be “action-oriented, concise and easy to communicate, limited in number, aspirational, global in nature and universally applicable to all countries, while taking into account different national realities, capacities and levels of development and respecting national policies and priorities” (UN,2014) . They should be “focused on priority areas for the achievement of sustainable development” (UN,2014) . The notion of “achievement of the SDGs” made evaluation inevitable both as an assessment and accountability tool and a critical break for results-based development model. Evaluation is different from monitoring which tells about progress -“are we doing the things right”, evaluation rather tells about effectiveness “are we doing the right things.” Wagner,(1989) reinforces this when he points out that evaluation is an accountability function which ensures that appropriate procedures are in place from beginning to completion of a project. It is aimed at measuring project effectiveness. This points to some level of precision needed to guide the SDGs. Zarinpoush, (2006) recounts that the purpose of evaluation is to provide information for actions such as decision-making, strategic planning, reporting or program modification. SDGs evaluation helps to understand the progress, success, and effectiveness of the project. It provides a comprehensive description of the SDGs, including insights on the;

- needs the SDGs will address;
- target audience and key stakeholders for the SDGs;
- success or failure of the SDGs;
- expected SDGs outcome ;
- strategies to actualize the outcome and possible harmonization of SDGs activities .

The SDGs evaluation should be framed in ways that reveal what has been done and what needs to be done and its impact. For instance in Goal 10 which is Reduce inequalities, evaluation strategies should be devised to examine how the inequality gaps in certain indicators such as gender, income and poverty have either widened or reduced. For instance income inequality between individuals, groups or regions and poverty within countries and across countries notably the global division of the world along the rich North and poor South. As such, a lot of premium should be placed on evaluation by all stakeholders,-

political, civil societies, NGOs and non-state actors on ensuring that SDGs evaluation are evidence based, measurable and results-based.

Evaluation normally involves some standards, criteria, measures of success, or objectives that describe the value of the project. Evaluation can also identify criteria for success, lessons to learn, things to achieve, ways to improve the project, and the means to move forward. SDGs evaluation should assess activities that are designed to perform a specified task in a specific period of time. For instance, a 3 day appraisal of poverty profile in a given sector in Nigeria in line with the SDGs could be useful in understanding sectorial poverty level and how to tackle same.

The SDGs have however always been intended to go beyond the MDGs and to provide a comprehensive vision and framework for the evolution of all countries in the years ahead. Thus, the SDGs evaluation strategies are critical and must focus on a number of variables notably; how realistic are the SDGs?, how realizable are the goals?, do the targets fit into the goals?, how equitable are the goals? . How do the goals address the peculiar development challenges of Nigeria?. Are the goals and targets measurable ie do they conform to Specific, Measurable, Attainable, Realistic and Timely (SMART) terms? . These linkages are premised on evidence based analysis which looks at pre SDGs, ongoing SDGs and post SDGs agenda .The aim is to internalize divergent trends and indices aimed at a visibility approach. In what follows, a multi-dimensional evaluation method for SDGs in Nigeria is made .

### **Proposing a Multi-dimensional Evaluation Method for SDGs in Nigeria**

Development is complex. With divergent Goals and Targets, evaluation of the SDGs require a multi-dimensional approach. This is an all-inclusive and participatory evaluation capacity building approach aimed to strengthen the understanding of key stakeholders on evaluation methods and strategies . A number of factors account for the need for multi-dimensional evaluation. For instance, evaluation improves program design and implementation—it suggests the importance of periodic assessment and adaptation of activities to ensure they are as effective as they are designed. A partnership approach in evaluation, rooted in a genuine desire to strengthen and engage stakeholders is important for effective evaluation. To conduct a multi-dimensional evaluation starts with building a team of evaluators, sectorial identification and engagement with stakeholders .

This is followed by identification of program elements to evaluate. The team of experts critically look at the SDGs focus to identify what should be evaluated . This involves the type of information to be sourced and how to source the information as well as available resources. This extends to linkages and interface with the stakeholders for relevant data collection. Gathering information is key, this implies that the evaluators should decide how to gather the information, the sources of data and methods of data collection. A right evaluation research design should put a number of data gathering approaches into consideration and may include primary and secondary data sources.

This tracks variables such as funding received, how it is disbursed in line with program objectives, outcome, adherence to timelines etc. The process evaluation is deployed in multi-dimensional approach as it helps to determine the direction a project

is going. It could take the form of needs assessment. Thereafter, the key evaluation questions are selected in line with the program objectives pointing at what should be evaluated and the context of the evaluation.

Basic evaluation questions in line with SDGs follows, which seeks to examine the context the SDGs exist and how its implementation is strictly in line with the targets and what dimensions of the SDGs should be considered in measurable terms. What standards could be put into consideration to consider the program successful and what the success indicators for the SDGs are.

How lessons learned from the evaluation could be used to address emerging priorities are gleaned. For instance, how will evidence of gender inequality be addressed as an emerging development priority for the SDGs?. Such emerging priorities in a multi-dimensional approach could be addressed by improving women's participation in governance and in policy making.

Evaluation reporting system should be developed to analyze and report the data gathered.

Considering the sensitive nature of evaluation, a multi-stakeholder evaluation method will evaluate the different goals. The method is an evidence based visibility model which deploys participatory strategy involving key stake holders across various sectors. As a multi sectoral evaluation, relevant MDAs and similar stakeholders demonstrate public sector accountability. In the proposed model the capacities of some key officers are strengthened on evaluation strategies for the SDGs. Particularly through trainings and workshops by experts on SDGs evaluation strategies in which they are provided with periodic evaluation templates. The multi-dimensional model builds on a number of evidence based indicators that are integral to the SDGs;

*Selection* – what are the tools for SDGs evaluation?

*Justifying* – does the process of SDGs evaluation have value for money?.

*Validating* – what decisions would be made after the SDGs evaluation?

*Improving* – will those decisions result in a positive change for the SDGs project?

*Research* – will the SDGs evaluation make new discoveries that will add value to the overall sustainable development goal Agenda?.

The multi-dimensional SDGs evaluation could be conducted at the Local Government (LGA), State or national levels involving the cross sectorial evaluation of relevant sectors in line with the SDGs. At the local government level this involves rural infrastructure, basic amenities, incidence of HIV-AIDS, rural poverty, unemployment rate etc. At the State and federal levels it could involve the MDAs and broader development goals.

**Table 1. PROPOSED SDGs MULTIDIMENSIONAL EVALUATION TEMPLATE FOR NIGERIA:** (The framework for the evaluation of the UN SDGs and targets 2015 -2030 )

<p><b>OVER ALL PROJECT EVALUATION OUTCOME :</b>To strengthen the successes of the SDGs from 2015 to 2030 through evidence based, measurable, technically sound and inclusive development evaluation system, involving various tiers of government local, state and federal levels (horizontally)as well as between these tiers(vertically)including relevant stake holders across sectors and MDAs</p>
<p><b>Evaluation Tittle : Goal 1 &amp; Targets at the LGA Level</b>  <b>Year:</b>2015  <b>Goal:</b> Goal 1 End Poverty in all its forms everywhere  <b>Level of Evaluation:</b> Local Government  <b>LGA:</b> Obio-Akpor LGA in Rivers State, Nigeria  <b>Evaluation Duration : 1-3 Moths(Ist Quarter)</b>  <b>Name of Evaluator: Independent Evaluators</b></p>

Output Targets for 2015	Monthly Planned Activities	Responsible Party	Budget ( N)	Expenditure	Evidence based measurable outcome	Emerging Priority
1.Local Government staff and stakeholders able to provide specific data and information on incidence of poverty and indicators in line with SDGs targets	Evaluation of unemployment level.	Independent Evaluators	Specific Budget	Expenditure Summary	Provision of data on the level of unemployment	To identify and design strategies to reduce high incidence of poverty in the relevant sectors
	Incidence of HIV-AIDS	Independent Evaluators	There Specific Budget	Expenditure Summary		
	Income level	Independent Evaluators	Specific Budget	Expenditure Summary		
	Infrastructure	Independent Evaluators	Specific Budget	Expenditure Summary	Provision of data on the condition of infrastructure at the local government level	
	Basic amenities	Independent Evaluators	Specific Budget	Expenditure Summary	Provision of data on the status of basic infrastructure	
	Standard of living etc	Independent Evaluators	Specific Budget	Expenditure Summary	Provision of data on standard of living	
	Quality of local housing;	Independent Evaluators	Specific Budget	Expenditure Summary	Provision of data on quality of housing	

**Lessons Learned:** Are there gaps in poverty profile in Obio-Akpor LGA from the evaluation  
**Challenges:** How will the identified gaps be filled  
**Emerging priorities:** What novel strategies should be deployed to mitigate high incidence of poverty  
**Strategies to meet the challenges:** How will the adopted strategies meet the expected results?.

Source :Authors, 2016

The proposed multi-dimensional evaluation model in **Table 2 above**, provides a sample framework for the evaluation of the SDGs and targets between 2015 -2030. It has a defined over all intervention outcome, evaluation title, specific year of evaluation, the particular goal evaluated, the agency or locality evaluated, the duration of the evaluation, name of concerned evaluator, evaluation duration; the stage or phase of evaluation, output targets for the various years; planned activities to be evaluated, responsible party and budget, lessons learned: challenges: emerging priorities: and strategies to meet the challenges etc.

## RECOMMENDATIONS

Although evaluation of the SDGs is transformational, there are critical challenges. Evaluation capacity building is needed for evaluation to be results based especially in measuring the goals. For instance, it has been difficult evolving exact indexes to measure poverty and inequality. Evaluation should be professionalized and capacity for evaluation should be strengthened through bodies such as -the International Programme for Development Evaluation Training (IPDET) and similar expert groups. David Korten (1992) had identified the increasing roles of NGOs in the 21<sup>st</sup> century, evaluation at the grassroots could be one of such plausible roles. To mainstream the SDGs evaluation into National Government Development Plans/ Strategies, there is need to build on and harmonize existing models and policies. It is not enough to propose a model to evaluate the SDGs, issues of statutory provisions and legal frameworks are relevant.

In Nigeria, parliamentarians and policy makers should be involved for novel legislation on SDGs evaluation. In particular, the capacity of staff of departments in the MDAs that are responsible for monitoring and evaluation of the SDGs including the National Planning Commission(NPC)on the case of Nigeria, should be strengthened in line with trends in SDGs evaluation. There should be a forum for collective understanding of SDGs amongst policy makers, bureaus of statistics, research agencies, universities, CSOs and relevant stakeholders.

This opens to the critical need for a national policy on evaluation to ensure accountability and legitimate institutionalization of the SDGs evaluation. For instance, in most MDAs official secrecy could deny the evaluators access to key information and data needed for equitable evaluation. High level SDGs evaluation groups should be set up at all tiers of government in Nigeria. Thus, availability of data is a key constraint to SDGs evaluation in Nigeria. Although in advanced societies this could be countered with the aid of new information technologies. Multi-dimensional evaluation as suggested is cost effective and inclusive. It involves both professionals ,non-state actors, businessmen and women, migrant fishermen, rural farmers, market women, youths, men and the girl child in development evaluation .

There is need for Women collaboration as a specific forum to evaluate persistent inequality in gender contexts. This should range from local , state and national leadership of women groups. It would interrogate how the government , business and industry are jointly working for SDGs outcome. For instance, there are constraints of equitable and effective representation of women in top government positions which has been at issue since the 1990s. Making the voice of women count in decision making is central to gender equality which is Goal 5 of the SDGs.

Similarly, Multi-dimensional evaluation model takes into account the global corporate giants and their monopoly capitalism which are often considered to be at variance with sustainable development. This suggests that Multi-National Corporations (MNCs) should be made accountable in SDGs framework as they dominate the global economy. In the particular case of oil extraction much of the deleterious effects of oil resource extraction by the MNOCs in the Niger Delta South-South Nigeria, could create novel meanings for the basis of evaluation of SDGs. This points to debates on ethics of development arguing that equitable and ethical guidelines should be adopted for development to be sustainable (Amadi, et al; 2015).

The measurement tools need to address development contexts. Thus, SDGs should be evaluated and tracked through CSOs collaboration and periodic dialogue such as the emerging town hall meetings, social networking on evaluating the SDGs outcomes, private-public collaboration to engage local people on the SDGs is important.

Internal collaboration and partnership is critical involving the three tiers of government, development focused NGOs, community leaders, women and youth leaders, inter sectoral partnership to build and strengthen linkages between SDGs and targets.

## **CONCLUSION**

The paper has attempted to contribute towards strengthening evaluation of the SDGs. The fulcrum of the present study is that; as a 2015-2030 development Agenda, SDGs should go beyond a “development processes” to provide an evidence based “development results”. Thus, both the Goals and the Targets should be harmonized at the point of inception of the SDGs agenda. The aim is to consistently track progress toward achieving the SDGs. There is need for the SDGs to be an integral and useful component of development policy in Nigeria, where certain variables and indicators could be designed as benchmark to examine progress. The government should consider the core beneficiaries of the SDGs and how the goals and targets have been able to meet the needs of this target group. This was particular challenge of the MDGs which was premised largely on monitoring with less strategic evaluation approaches. In the particular case of a plural and multi-ethnic society like Nigeria, the internal dynamics should be taken into consideration such as ethno-religious differences, the soaring population, insecurity and resurgent terrorism etc.

Although the federal structure makes it lot more easier to design the evaluation framework along local, state and federal government levels, to adopt and implement effective evaluation framework requires a novel re-engagement of all key stakeholders both at the grassroots and at the middle and high level government positions including the civil society groups, development based NGOs, the rural community leaders etc.

A central challenge has been the adoption of a bottom top, people centered and inclusive growth approach to implement the SDGs. Thus, SDGs should be stepped down to the rural areas as development should be people centered and inclusive (Narayan, et al; 2000a). Such processes are needed at all levels of government but particularly at the local levels where a number of research findings suggest that the poor has been elusive in the wider SDGs project.

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