

April 2023

Implementing the SDGs: Strengthening the Voluntary National Reviews (VNRs)

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ABSTRACT

This paper presents an assessment of the Voluntary National Review (VNR) experience from 2018-2022 as an instrument of peer learning in the implementation of the UN 2030 agenda. It highlights the key findings of the annual studies by the CDP of the VNR reports submitted to the High-Level Political Forum (HLPF) from 2017 to 2021. The VNRs have been successful as a process that has fully engaged Member States. The substantive content of the reports and the review process could be strengthened by: providing more analytical rather than descriptive information; focusing on achievements, challenges, and lessons learned; reflecting on the challenges of the transformative ambition of the 2030 Agenda; and including civil society inputs and shadow reports in drafting reports or presenting shadow reports at national, regional and global meetings including the HLPF. Drawing on these observations as well as those of other analyses, the report recommends launching a new approach to the reports – a VNR version 2.0. This is particularly urgent in view of the slow pace of progress and the Secretary General’s call to ‘rescue the SDGs’.

Keywords: Sustainable development, SDGs, 2030 Agenda, voluntary national reviews, leaving no one behind, global partnership, inequality, gender inequality, structural transformation, productive capacities, COVID-19, pandemic preparedness

JEL Classification: F55, O1, Q01

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I Introduction

As Ambassador Kamau writes in his account of the negotiations he had co-chaired, the General Assembly broke out in a ‘thunderous applause’ as delegates unanimously adopted the declaration “*Transforming our world: the 2030 UN Agenda for Sustainable Development and the SDGs*” (hereafter referred to as the 2030 Agenda) in September 2015¹. It was the culmination of a 3-year long struggle to agree on an ambitious and transformative agenda, urgently needed to respond to the complex challenges of the 21st century. In several respects, the agenda is a radical departure from long established approaches to UN development agendas. It is universal and applies to all countries, not just to developing countries. It conceptualizes development as sustainable development, with the respect for planetary limits and human rights at the core. It makes a commitment for inclusion, to ‘leave no one behind’ across all the goals. It acknowledges the interdependence of environmental, economic and social challenges, bridging the gap between the three respective strategies into a single integrated agenda. It sets an agenda that is unprecedented in its ambition in terms of reach and scope. It sets targets not only for economic, social and environmental outcomes but for the ‘means of implementation’ to achieve them through policy and structural change.

The agenda has been widely embraced by governments, civil society, businesses, academia and mobilized multiple initiatives by diverse stakeholders. It has had a major effect on the discourse of development, shifting the paradigm of development as

sustainable development and a universal challenge.² Yet, midway into the implementation timeline, the promise of transformative change seems out of reach. The UN’s annual progress report for 2022 concludes that the SDGs are in ‘grave jeopardy’ due to intersecting and cascading crises: climate change, the COVID-19 pandemic, and the war in Ukraine. The associated socio-economic disruptions of these crises have had devastating effects across the 17 goals. To name just a few examples: the pandemic affected the vulnerable and marginalized most severely, leading to global increases in children missing vaccinations, reversal of reduction in poverty, and education loss, while environmental damage - rising temperatures, plastic pollution of oceans, deforestation, biodiversity loss and more - all continued unabated. Increasing frequency of floods, extreme heat and other weather events led to massive socio-economic disasters. But even before the pandemic, progress was inadequate. In his foreword to the 2019 SDG progress report, UN Secretary-General Guterres wrote “it is abundantly clear that a much deeper, faster and more ambitious response is needed to unleash the social and economic transformation needed to achieve the 2030 goals.”³ Today, as implementation of the agenda is at an even greater crisis point, requiring a massive scaling up of effort, the Secretary General has called on all to “steer a new course... to rescue the Sustainable Development Goals and get back

¹ Kamau, Macharia, Pamela Chasek and David O’Connor, 2018. *Transforming Multilateral Diplomacy: The Inside Story of the Sustainable Development Goals*. Routledge.

² Biermann, Frank, Thomas Hickmann, Carole-Anne Sénit, Marianne Beisheim, Steven Bernstein, Pamela Chasek, Leonie Grob, et al. 2022. “Scientific Evidence on the Political Impact of the Sustainable Development Goals.” *Nature Sustainability* 5 (9): 795–800. <https://doi.org/10.1038/s41893-022-00909-5>.

³ *The Sustainable Development Goals Report 2019* (New York: UN, 2019), p. 2.

on track to building the better world that leaves no one behind.”⁴ This requires not just more investment but changes to policies, governance and economic systems at national and international levels – such as the reform of international financial architecture – that are needed to ensure countries have access to necessary finance and debt relief to address climate change, pandemic, enduring poverty and other urgent challenges.⁵

Other assessments have also concluded that implementation needs massive scaling up and redirection of effort. The 2019 Global Sustainable Development Report (GSDR), an assessment by the 15-member Independent Group of Scientists appointed by the SG, concluded that many of the goals are regressing – rising inequalities, climate change, biodiversity loss, and mounting waste – and they compromise the achievement of the other goals. They call for a new alliance amongst stakeholders to challenge ‘powerful, vested interests’ that do not want change. Consistent with these conclusions, a systematic review of literature (over 3,000 peer reviewed and other rigorous studies) by a network of over 70 researchers found that the effects of the SDGs have been mostly discursive, and the agenda has not led to significant shifts in policies or changes in priorities of development institutions. The SDGs have generated enthusiasm and new initiatives, but these have mostly been by local governments, small businesses, and civil society groups rather than in national government and leading international organizations.⁶

It is clear from these analyses that both scaling up of present efforts and new strategies including significant policy reforms are needed to implement the

2030 Agenda and realize the promise of transformative change for a more inclusive and sustainable future. The SDG Summit scheduled in September 2023 will be an important opportunity to identify key obstacles and define priorities for more effective implementation. The purpose of this paper is to contribute to that process, focusing particularly on Voluntary National Reviews (VNRs). As a country led process to review implementation progress, challenges, and lessons learned, VNRs can be particularly instrumental in fostering the ‘deeper, faster, more ambitious response’ that is required. This paper makes proposals for strengthening the effectiveness of VNRs. It is based on the CDP’s work on VNRs that started in 2015 with a conceptual analysis of accountability mechanisms for the post-2015 agenda, followed by annual studies of VNRs on how governments were using this instrument for mutual learning purposes (2018 to 2022).⁷ The paper concludes with a proposal for new approach to VNRs that would strengthen their analytical content and sharpen the focus on lessons of experience in achieving the goals and addressing policy and institutional reforms necessary for policy-oriented innovations.

II The VNR concept

The objective of the VNRs is to share lessons learned; as the UN website puts it, “to facilitate the sharing of experiences, including successes, challenges and lessons learned, with a view to accelerating the implementation of the 2030 Agenda. The VNRs also seek to strengthen policies and institutions of governments and to mobilize multi-stakeholder support and partnerships for the implementation of the Sustainable Development Goals.”⁸

VNRs are an important innovation in filling a gap in UN Declarations that lack strong mechanisms for

4 “Secretary-General’s Remarks at SDG Moment Event.” United Nations. September 19, 2022. <https://www.un.org/sg/en/content/sg/statement/2022-09-19/secretary-generals-remarks-sdg-moment-event-bilingual-delivered-follows-scroll-further-down-for-all-english-version>.

5 “Statement at Introduction of Secretary-General Progress Report on the SDGs High-Level Political Forum.” United Nations. July 5, 2022. <https://www.un.org/en/desa/statement-introduction-secretary-general-progress-report-sdgs-hlplf>.

6 Biermann et al. 2022.

7 CDP Background papers 45, 47, 49, 50, 52, and 54. Accessed January 18, 2023. [Available here](#).

8 “Voluntary National Reviews.” n.d. United Nations Sustainable Development Knowledge Platform. Accessed January 11, 2023. <https://sustainabledevelopment.un.org/vnrs/>.

follow up and accountability for implementation. Review of implementation and progress in achieving priority objectives or actions are generally based on reports by the Secretary General that present aggregated global trends. Agenda 2030 introduces a new approach where state parties undertake and submit reviews of progress to the High-Level Political Forum (HLPF). The reviews are ‘country led’ and are intended to be prepared in a participatory process and involve consultations with stakeholders. While the reviews are voluntary, countries are strongly recommended to submit at least two reports before 2030.⁹

As the CDP had concluded in its 2015 report to ECOSOC, which was submitted in the run-up to the adoption of the 2030 Agenda, the success of the new global agenda depends on designing a “robust accountability system, with strong incentives for the implementation of commitments.”¹⁰ Accountability mechanisms would in principle require three dimensions: obligation of public officials to provide information and answerability or explanation for actions taken; a delineation of responsibilities among stakeholders; and enforcement through disciplinary action.¹¹ However, these dimensions cannot be met in global governance: it is not politically feasible to establish enforcement mechanisms. Moreover, while responsibilities for achievement of the SDGs ultimately rest with national governments, it must be acknowledged that in a globally interdependent world, many drivers of sustainable and inclusive development are out of control of national governments, and they must be considered to be ‘imperfect

obligations’ of governments.¹² Accountability needs to be reconceptualized in this context.

The VNRS are not fully fledged accountability mechanisms, as delineated above. Nonetheless, they are a unique and innovative mechanism that creates incentives for implementation and develops elements of accountability, notably the answerability dimension. They are a mechanism for governments to present information on progress towards meeting the goals and actions taken. VNRS have the potential to create important incentives for implementation through peer pressure in a forum where governments have equal standing, not one that is structured by power imbalances of donor-recipient relationships, and that creates mutual accountability.

Realizing the potential of VNRS would depend on the quality of the information provided in the reports, the nature of the debate at the HLPF, and other key elements of the process. As the CDP has argued in its 2015 report to ECOSOC,¹³ and as elaborated on in the Background paper authored by José Antonio Ocampo,¹⁴ these elements would include: monitoring mechanisms at regional and global levels, a robust statistical information system, social accountability exercised by civil society organizations at the national, regional, and global levels, and national processes for accountability.

III VNR experience to date

Reporting

VNRS have been widely embraced by Member States. As of this writing (2023), 187 out of 194 UN Member States have presented at least one report,

9 UN Secretary-General. 2016. “Critical Milestones towards Coherent, Efficient and Inclusive Follow-up and Review at the Global Level: Report of the Secretary-General,” para. 80, p. 16.

10 “Accountability for the Post-2015 Era.” 2015. Excerpt from CDP Report on the Eighteenth Session. United Nations Committee for Development Policy (CDP). Accessed 15 January 2023. <https://www.un.org/development/desa/dpad/wp-content/uploads/sites/45/CDP-excerpt-2015-1.pdf>.

11 Ibid.

12 Towards a theory of human rights, philosophy and public affairs.

13 “Accountability for the Post-2015 Era.” 2015. Excerpt from CDP Report on the Eighteenth Session.

14 Ocampo, José Antonio. 2015. “A Post-2015 Monitoring and Accountability Framework.” CDP Background Paper No. 27.

while 87 have presented two or more reports.¹⁵ This reflects the strong ownership of the 2030 Agenda by national governments who have increasingly integrated the SDGs into their national development plans and strategies.¹⁶ The VNR process has also inspired local authorities to undertake their own reviews – Voluntary Local Reviews (VLRs) – have emerged spontaneously and to date some 147 have been prepared.¹⁷ The reports have also generated strong interest on the part of other stakeholders, several of whom have regularly tracked the reports.

UN agencies have supported preparation of the reports at national, regional, and global levels, and stimulated discussions of lessons learned, for example through the annual VNR Labs organized by UN DESA in conjunction with the HLPF.¹⁸ A number of civil society networks and think tanks have undertaken reviews of the VNRs in terms of both substance and process as discussed further below¹⁹. Several reports have documented best practices, including a compilation published by DESA,²⁰ the CDP's annual reviews, and others.²¹

¹⁵ DESA. 2022. "Handbook for the Preparation of Voluntary National Reviews: 2023 Edition," p. 3.

¹⁶ Ibid.

¹⁷ Matsushige, Tomoaki. 2022. "Challenges in Reporting Progress on the 2030 Agenda at Local Levels." Discussion Paper. New York: UNDP; Ortiz-Moya, Fernando, Emma Saraff Marcos, Yatsuka Kataoka, and Junichi Fujino. 2021. "State of the Voluntary Local Reviews 2021: From Reporting to Action." Hayama, Japan: Institute for Global Environmental Strategies (IGES); Ortiz-Moya, Fernando and Yatsuka Kataoka. 2022. "State of the Voluntary Local Reviews 2022: Overcoming Barriers to Implementation." Hayama, Japan: Institute for Global Environmental Strategies (IGES).

¹⁸ See for example report from the 2022 VNR lab.

¹⁹ Al-Attayah Foundation. 2022. "The 2030 SDGs Voluntary National Reviews: Are They Enough?" Sustainability Industry Report. Doha, Qatar; see also annual Progressing National SDGs Implementation report series published by Cooperation Canada.

²⁰ Surasky, Javier. 2022. "Repository of Good Practices in Voluntary National Review (VNR) Reporting." New York: UN DESA.

²¹ CDP 2018, 2019, 2020, 2021, 2022. Accessed January 18, 2023. [Available here.](#)

Findings of CDP assessments of VNR contents

Starting with the 2017 VNRs, CDP undertook an overview analysis of the contents of the VNRs with a view to assessing how they were contributing to sharing of lessons learned and mutual learning amongst countries. The five annual studies have covered all the reports submitted in a given year, totaling 220 reports from 187 countries. These studies have been published as CDP Background papers.²² They have focused on the cross-cutting core themes of the SDG framework that are particularly important to the transformative ambition of the 2030 Agenda. They included: commitment to Leave No One Behind (LNOB); inequality, including gender inequality; pandemic response; productive capacity and structural change; scope of coverage and neglected priorities; and feed-back loops for second and third generation VNRs. These studies undertook content analysis of the reports, analyzing what they did and did not tell us about the implementation of the 2030 Agenda and the SDGs. The purpose was to determine how the VNRs were being utilized as a tool for knowledge sharing, and not with the policy effectiveness of country strategies.

The findings are detailed in each of the annual Background papers²³ and summarized in the annex section of this paper. In its reports to ECOSOC in 2018 to 2022, CDP has brought the studies' findings to the attention of ECOSOC, particularly making recommendations for ways that the VNRs could be strengthened to facilitate mutual learning for effective implementation of the SDGs.²⁴ CDP has also submitted communiqués to ECOSOC drawing attention to concerns and recommendations for addressing them in April 2020, February 2021, and April 2021.²⁵

²² Ibid.

²³ Ibid.

²⁴ Ibid.

²⁵ CDP 2020, 2021a, 2021b. Accessed March 6, 2023. [Available here.](#)

While each of the five annual studies contain findings specific to the VNRS presented and the topics covered, the consistent core message of the assessments has been that as currently prepared, the VNRS do not provide adequate substantive content to form a basis for mutual learning and to foster transformative change that is urgently required. They are largely descriptive and lack analytical depth and policy focus, do not reflect efforts that match the ambition of the agenda or its integrated concept, and the processes are not adequately targeted at drawing lessons for the purposes of mutual learning.

First, overall substantive content, analytical depth and policy focus: the consistent finding of these annual studies is that there has been a progressive improvement in the substantive content of the submissions to the HLPF. Nonetheless, the latest submissions are still largely descriptive and general in discussing the challenges, strategies, priorities, and drawing lessons learned. Their analytical depth and policy focus need to be strengthened to facilitate mutual learning. They lack the analytical content that reflect on core priorities for the country, lessons of good practices that accelerated progress, the nature of the challenges, the alternative policy measures that could be considered, the gaps in knowledge where lessons from other countries would be of help.

Second, transformative ambition: there is a disconnect between the transformative ambition of the agenda and the implementation efforts; the VNRS do not reflect the scale of effort needed to reach the ambitious targets, and many neglect the targets and goals that have particularly powerful potential to drive transformative and long term change. Analyses of the scope of coverage in the VNRS show that the elements that are most often neglected are the means of implementation targets, such as women's access to land, that pose a persistent obstacle to gender empowerment and are the structural cause of gender inequality. The most neglected goals include the goal to reduce inequality (goal 10) and the environmental goals including shifting consumption and production patterns, climate, oceans, and land (goals 12, 13, 14, 15). While reducing inequality had

been one of the least reported – ‘orphan’ – goals in the earlier VNRS, greater attention has been given in more recent submissions. However, in both cases, the treatment is narrowly focused on selected outcomes; the concerns highlighted suggest lack of attention to addressing the root causes of inequality. For example, with respect to inequality, there is less attention to targets that concern policy reforms such as removing discriminatory laws, special and differential treatment for developing countries in trade law, regulation of global financial markets, or reforming the voting structure of international organizations. As the GSDR has emphasized, lack of progress in these areas is a fundamental constraint to progress in the other goals.

Similarly, while it is encouraging to see increasing attention to the pledge to leave no one behind, and more countries are presenting strategies that directly address this commitment, the strategies described suggest an approach that is limited in scope and provide support to the vulnerable rather than transformational strategies addressing the structural determinants of inequalities and exclusion. Policy responses focus on social protection measures for the vulnerable. But inclusive development cannot be achieved by these social welfare measures alone. That needs a more comprehensive approach that includes macroeconomic policies, technology and productive sector strategies that ensure that growth is inclusive. Most reports identify the elderly, children and youth, women, low-income households, and people with disabilities as groups at risk of being left behind, but neglect attention to racial/ethnic/religious minorities, indigenous people, and migrants. Only very few reports over the years have reflected on the commitment to give priority to the furthest behind, nor to the situations where people are ‘pushed behind’ by development progress such as through displacement.

Third, integrated agenda: the concept of Agenda 2030 as an interdependent and integrated agenda is implicitly acknowledged in the increasing number of countries that are setting up inter-departmental coordination frameworks for SDG implementation. However, the strategies for implementation do not

reflect an integrated approach. The SDG goals are discussed in sectoralized silos and there is little discussion of the interdependence of environmental, social, and economic challenges and solutions, even in the face of environmental crises – rising temperatures and agricultural productivity, floods and displacement, etc. – that many countries are facing. There is little attention to tradeoffs in policy strategies.

Fourth, process for mutual learning: though still limited, it has been encouraging to find second and third generation VNRs increasingly referring to the previous reviews, and discussing whether there had been advances or setbacks on challenges identified in earlier years. Only 7 of the 22 second and third generation VNRs submitted in 2021 referred to previous VNRs. The 2022 submissions contain more; 10 third generation VNRs reflect more deeply on progress achieved since the first review, and some mention deeper reflection that was conducted. Learning of lessons depends not only on the substantive content of the reviews but also on the process, both upstream consultations with stakeholders in the preparation of the reviews, and downstream feedback from the HLPF participants. The views of non-state actors – including civil society, academia, businesses are particularly important, and CDP has recommended including shadow reports from civil society in HLPF processes.

Findings of other reviews of VNRs and SDG implementation

These concerns identified by the CDP studies are also reflected in other independent assessments published by both the UN and civil society organizations that have reviewed VNRs comprehensively, identifying overall trends in submissions.²⁶ While they vary in focus,

they also find VNRs reporting on the importance of SDGs in national policy frameworks and in mobilizing action, and comment on the progressive improvement in the quality of VNRs as documents and practices, with a variety of best practices emerging.²⁷ At the same time, many of these studies are also critical, finding some backsliding in several areas,²⁸ “severe limitations of the information provided in the VNRs,”²⁹ the need for more analytical depth, and greater attention to the Agenda’s transformative elements. For example, attention to LNOB has improved and the 2021 reports reflect attention to the unequal impact of the COVID-19 pandemic, with marginalized groups being disproportionately affected, but discussion remains descriptive and lacks analytical depth and policy focus. Moreover, VNRs address LNOB by referencing ‘the furthest

and published by OHCHR and UNDP in 2022, cited as United Nations 2022.

²⁶ See particularly the annual series of SDG implementation assessments published by Cooperation Canada, cosponsored by several civil society networks, cited as de Oliveira 2022, Kindornay and Gendron 2020, and Kindornay 2019; a compendium of best practices prepared by Surasky and published by DESA, cited as Surasky 2022; an SDG scorecard published by Action for Sustainable Development (A4SD) in 2022 that reviews SDG implementation, cited as A4SD 2022; and a guidance note on human rights and the VNRs which many UN entities contributed to,

²⁷ de Oliveira, Ana. 2022. “Progressing National SDGs Implementation: An independent assessment of the voluntary national review reports submitted to the United Nations High-level Political Forum in 2021.” Ottawa: Cooperation Canada; “Human Rights and Voluntary National Reviews: Operational Common Approach Guidance Note.” 2022. New York: United Nations; Kindornay, Shannon. 2019. “Progressing National SDGs Implementation: An independent assessment of the voluntary national review reports submitted to the United Nations High-level Political Forum in 2018.” Ottawa: Canadian Council for International Cooperation; “People’s Scorecard Summary Report 2022.” Action for Sustainable Development (A4SD); Wayne-Nixon, Laurel et al. 2019. “Effective multi-stakeholder engagement to realize the 2030 Agenda.” Vancouver and Ottawa: British Columbia Council for International Cooperation and Canadian Council for International Cooperation.

²⁸ de Oliveira 2022; Kindornay 2019; Kindornay, Shannon and Renée Gendron. 2020. “Progressing National SDGs Implementation: An independent assessment of the voluntary national review reports submitted to the United Nations High-level Political Forum in 2021.” Ottawa: Canadian Council for International Cooperation.

²⁹ Elder, Mark, and Anna Bartalini. 2019. “Assessment of the G20 Countries’ Concrete SDG Implementation Efforts: Policies and Budgets Reported in Their 2016-2018 Voluntary National Reviews,” p. 2. Institute for Global Environmental Strategies (IGES). See also: Elder, Mark, and Gemma Ellis. “ASEAN countries’ environmental policies for the Sustainable Development Goals (SDGs).” *Environment, Development and Sustainability* (2022). <https://doi.org/10.1007/s10668-022-02514-0>.

behind' in LDCs, but do not pay enough attention to groups within their own countries.³⁰ A strategy to leave no one behind requires first identifying who the marginalized are, and more than just social welfare provisions.³¹ Implementation of the agenda as an integrated strategy remains a major challenge, as goals and targets are discussed individually, and their interdependence is not recognized in facilitating progress or identifying obstacles, nor in integrating actions between civil society and government initiatives.³²

The Independent Expert Mechanism on the Right to Development raises concern with the neglect of the means of implementation targets (19 targets under Goal 17 and 43 under goals 1-16) of the agenda that address the structural obstacles to sustainable and inclusive development. They find that “almost all the means of implementation targets had been grossly under-realized since 2015.”³³ Many VNRs contain little information on how governments plan to achieve or report on their progress, with progress reports “not consistently presented across and within reporting years,” and mentions of progress in VNRs peaking in 2017 before declining 50% by 2019.³⁴

While the fact that the SDGs have resulted in a discursive change³⁵ is positive, it has also given way to VNRs being couched in language that signals an aim to achieve the SDGs while actions say the opposite. One report pointed out that “many countries regularly update major plans and strategies after a fixed number of years. In many cases, these plans would have been updated anyway, with or without

SDGs.”³⁶ Policies that appear to be priorities in VNRs are somehow not implemented, leaving apparent policy efforts unreconciled with means of implementation targets that show an “overall lack of progress.”³⁷ This ‘isomorphic mimicry’ leads to a situation where governments can give the appearance of, and even spend time and money on, supposed reforms that lead to no changes on the ground; in other words, results, not processes, are replicated.³⁸ One possible solution that has been echoed across civil society is for VNRs to include information on budgets, to facilitate Civil Society Organizations (CSOs) and other stakeholders’ ability to assess policy efficacy.³⁹ This would also put pressure on governments to include SDG budgeting in their annual budgets.⁴⁰ At the same time, longer VNRs do not necessarily mean more meaningful or substantive VNRs, and the longer VNRs are, the more time consuming it is to hold governments to account.

A key message from many of the civil society reviews is the need for a more participative and transparent process; several studies raise concern with the need for more robust participative process for VNR preparation and more broadly in SDG implementation and monitoring.⁴¹ They find that while multi-stake-

³⁰ Al-Attayah Foundation 2022; Matsushige 2022.

³¹ Surasky 2022; United Nations 2022; UN Secretary-General. 2021. “Voluntary Common Reporting Guidelines for Voluntary National Reviews at the High-Level Political Forum for Sustainable Development (HLPF).”

³² de Oliveira 2022; Surasky 2022; United Nations 2022.

³³ Expert Mechanism on the Right to Development. 2021. “Operationalizing the right to development in achieving the Sustainable Development Goals: Thematic study by the Expert Mechanism on the Right to Development,” A/HCR/48/63, para. 7, p. 3.

³⁴ Kindornay and Gendron 2020, p. 6.

³⁵ Biermann et al. 2022.

³⁶ Elder, Mark. 2020. “Assessment of ASEAN Countries’ Concrete SDG Implementation Efforts: Policies and Budgets Reported in their 2016-2020 Voluntary National Reviews (VNRs),” p. 87. Hayama, Japan: IGES.

³⁷ Ibid., p. 83. See also Elder and Ellis 2022.

³⁸ Andrews, Matt, Lant Pritchett, and Michael Woolcock. 2017. “Looking like a State: The Seduction of Isomorphic Mimicry.” In *Building State Capability: Evidence, Analysis, Action*, edited by Matt Andrews, Lant Pritchett, and Michael Woolcock. Oxford University Press.

³⁹ Elder and Bartalini 2019.

⁴⁰ Oosterhof, Pytrik. 2021. “2021 Voluntary National Reviews – a Snapshot of Trends in SDG Reporting,” p. 37. Partners for Review. Bonn, Germany: GIZ.

⁴¹ A4SD 2022; de Oliveira 2022; Kindornay 2019; Kindornay and Gendron 2020; Olsen, Simon Høiberg. 2022. “Strengthening the Environmental Dimension of the Voluntary National Reviews in Asia-Pacific: Lessons Learned and Ways Forward.” UN Environment Programme and IGES; Ortiz-Moya et al. 2021; Ortiz-Moya and Kataoka 2022; Surasky 2022; Wayne-Nixon et al. 2019.

holder consultations have become more widespread, they need to become more institutionalized,⁴² and their role is often limited to consultation and commenting, with only a third reporting participating in drafting and in defining priorities.⁴³ In general, consultations on SDG implementation tend to be “sparse, limited and inconsistent”⁴⁴ and there have been no efforts at systematic cross-societal dialogues on SDG implementation overall, and no progress in improving transparency in implementation.⁴⁵ COVID-19 made this situation even worse: as a broad trend, CSOs’ participation in public policy making has gone down since the onset of the COVID-19 pandemic, and participation in VNR drafting is no exception.⁴⁶ There is inadequate effort by governments to coordinate with civil society; ironically, there is more effort to coordinate between governments and the private sector.⁴⁷ A growing number of public-private partnerships globally, originally envisioned to bridge gaps in financing for SDG implementation and ensure the private sector has a stake in achieving the SDGs, have also resulted in governments prioritizing private sector interests and inputs over civil society’s.⁴⁸ This is especially worrisome in light of the shrinking space for civil society in many countries, that was mentioned in only 1

VNR submitted in 2021, but raised in many civil society reports. Civil society participation is important so that the experience of SDG implementation can be critically and openly debated nationally, and lessons learned made readily available to the general public and, crucially, other countries’ governments. The reports suggest that civil society reports be acknowledged in VNRs⁴⁹ and given a status in the HLPF review process,⁵⁰ something that was raised at the 2019-20 member-state HLPF review but that ultimately did not make it into the resolution.⁵¹

The CDP subgroup on VNRs held an informal consultation meeting in November 2022 with researchers who had undertaken studies of VNRs, including authors of reports cited here. There was a consensus amongst participants that the VNRs are not serving their intended purpose of facilitating mutual learning, and achieving their potential of contributing to transformative change would require a revised approach that is more policy focused. Policies are reported but not analyzed; situations are described but how the situation has evolved is not. There are major inconsistencies in the policies presented in VNRs that show a lack of connection and introspection happening between first- and second-generation reports. Some researchers spoke of the promise of VLRs, but this promise remains limited given that there is no official place for VLRs in global processes. Moreover, there was concern that the concept of the 2030 Agenda and SDGs was being reinterpreted, and that the concept of an integrated, transformative agenda was being lost in the implementation. In this context, the increasingly close relationship between governments and the private sector also presents the danger of corporate capture of the SDGs at large, and the growing gap between promises

⁴² Alsaeedi, Bashar, Zosa De Sas Kropiwnicki-Gruber, Renée Gendron, and Shannon Kindornay. 2019. “Transformative Action to Realize the 2030 Agenda through Effective Coalitions.” Vancouver and Ottawa: British Columbia Council for International Cooperation and Canadian Council for International Cooperation; “SDG16 in VNRs and Spotlight Reports.” 2020. Eschborn, Germany: TAP Network and GIZ; “Towards Coherent Policies for Sustainable Development Goals (SDGs) in the Philippines: A Civil Society Organizations (CSO) Inputs to the Voluntary National Review (VNR) 2019.” 2019. Quezon City, Philippines: Social Watch Philippines; Wayne-Nixon et al. 2019; “2022 Philippine People’s Scorecard on the Global Goals.” 2022. Social Watch Philippines.

⁴³ de Oliveira 2022.

⁴⁴ A4SD 2022, p. 10.

⁴⁵ A4SD 2022; Surasky 2022.

⁴⁶ Social Watch Philippines 2022.

⁴⁷ A4SD 2022; Surasky 2022.

⁴⁸ de Oliveira 2022.

⁴⁹ Surasky 2022; TAP Network and Giz 2020.

⁵⁰ de Oliveira 2022.

⁵¹ Beisheim, Marianne. 2021. “Conflicts in UN Reform Negotiations: Insights into and from the Review of the High-Level Political Forum on Sustainable Development,” p. 22. SWP Research Paper 9. Berlin: German Institute for International and Security Affairs.

made to actions taken and ownership of the promise of sustainable development. Overall, there was concern that VNRS were being used more as a description of national programmes for public information purposes rather than as a learning tool to reconsider policy frameworks and generate iterative, transformative change.

IV Conclusions and Recommendations

The VNRS are a valuable tool of review and follow-up to the 2030 Agenda. They have contributed to the integration of the SDGs in national development plans, the broad embrace of the 2030 Agenda commitments, and mobilized many initiatives. Both the Secretary-General and DESA's guidelines for preparing VNRS⁵² echo many of the sentiments described in civil society reports and include directives to report and track means of implementation; identify gaps and lessons learned, and consider how other countries could benefit from these conclusions; view and report on the agenda as a whole, not a sum of its parts; and address and identify root causes. Yet, these guidelines do not seem to be internalized, and perhaps even thought of as mere suggestions. One of the only aspects of these guidelines that is reflected in VNRS, unfortunately, is to use the first-generation VNR as a "baseline assessment"; this guidance plans that second-generation VNRS will establish further analytical depth and continuity, but this has not proved correct.⁵³ As a whole, the overwhelming majority of DESA's analyses and preparatory efforts for both the HLPF and the VNRS are not reflected.⁵⁴

Despite their improvement over time and the wide range of important information contained in them, VNRS are not adequately serving the purpose of

drawing lessons of experience and fostering mutual learning. They remain largely descriptive, lack analytical foundations in identifying problems, are weak in policy assessments and do not focus on lessons learned. They are systematically under-reporting on the most transformative aspects of the agenda, including the means of implementation, inequality, environmental sustainability and structural constraints.

A new approach – VNR v2.0 – is needed for VNRS to generate an in-depth reflection on lessons learned and build the 'much deeper, faster and more ambitious response' called for by the Secretary-General. VNRS can be a powerful tool to "steer a new course... to rescue the Sustainable Development Goals and get back on track to building a better world that leaves no one behind."⁵⁵

This new approach would encompass VNR reports that include:

- A clear focus on learning lessons from implementation experience;
- A stronger analytical content, framed in the 2030 Agenda concept of sustainable development that is integrated, universal, with commitments to inclusion and human rights, and respect for planetary limits;
- Identification of key challenges including obstacles to progress that are structural and difficult to change such as long-standing policies and norms that may be resisted by vested interests; and
- Assessment of the core transformative elements of the 2030 Agenda including the means of implementation.

And VNR processes that would ensure:

- A participatory process at the country level that has transparency, recognizes the role of civil society, and creates space for their contribution to identifying priorities;

⁵² DESA 2022; UN Secretary-General 2021.

⁵³ Ibid., p. 5.

⁵⁴ Beisheim, Marianne, and Felicitas Fritzsche. 2022. "The UN High-Level Political Forum on Sustainable Development: An Orchestrator, More or Less?," p. 686. *Global Policy* 13 (5): 683–93. <https://doi.org/10.1111/1758-5899.13112>.

⁵⁵ "Secretary-General's Remarks at SDG Moment Event."

- Introspection and clear progress reports in subsequent reports, reinforced by yearly updating of the Secretary-General's VNR guidelines;
- More support available for governments from the UN system on capacity development and technical assistance;
- A national learning process that incorporates feedback loops; and

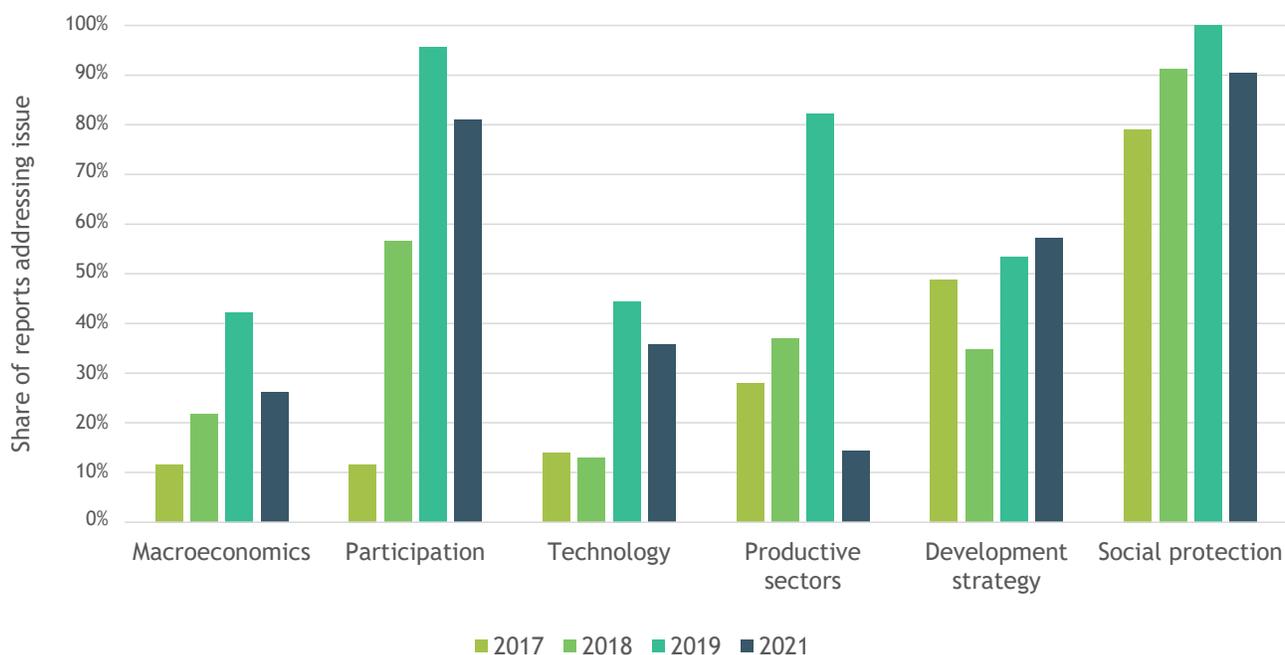
- Inclusion of civil society shadow reports in the HLPF and other international review process such as regional meetings.

VNR v2.0 would not be a reconceptualization of this mechanism but rather its implementation. Concretely, working groups should be set up to review the lessons learned from the implementation experience, including the independent assessments, that can be reflected in the VNR guidelines issued by the Secretary General.

V Appendix

V.1 Leaving no one behind

Figure 1
Key policy areas mentioned with respect to Leaving No One Behind

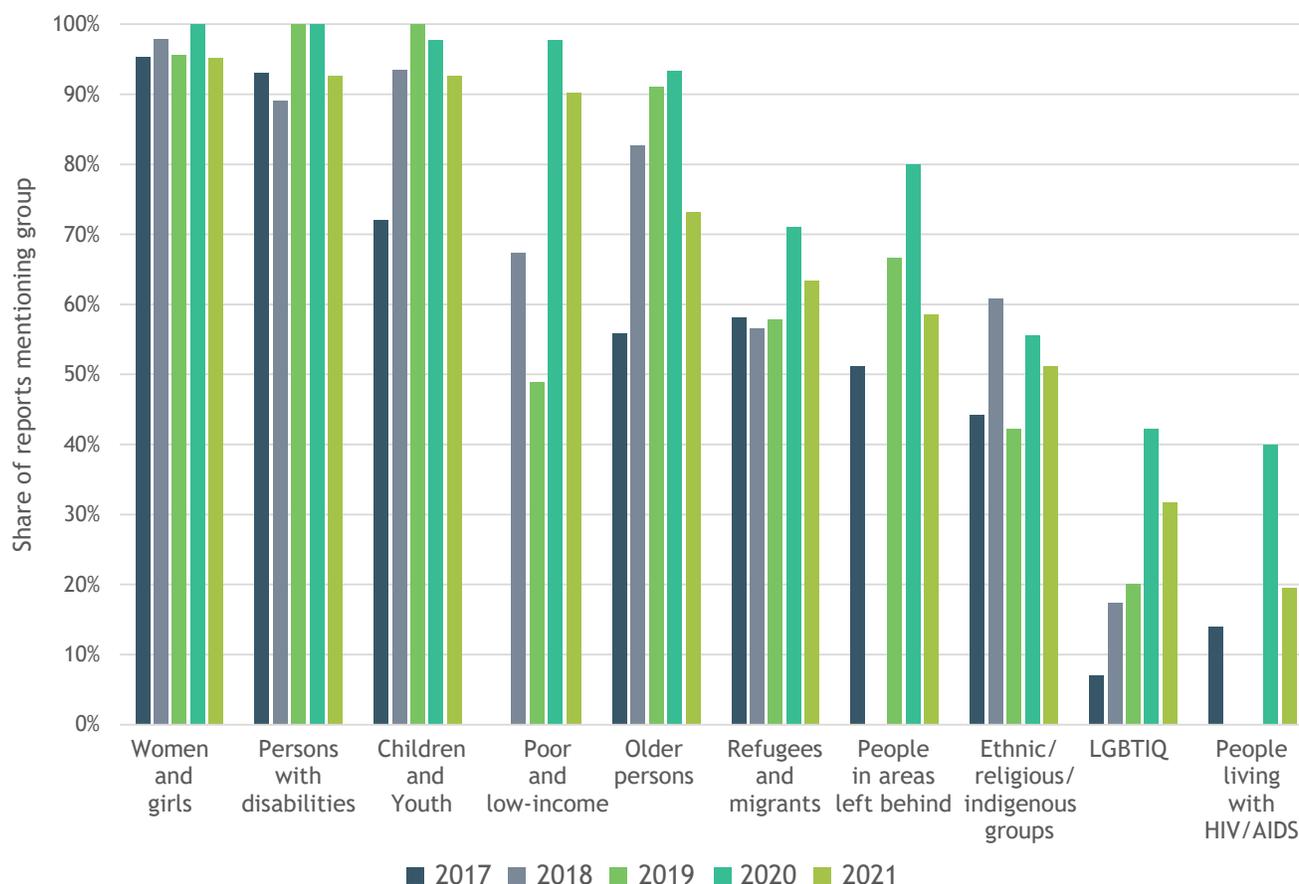


A key focus of the CDP’s analysis, ever since the committee conducted its first review of the VNRS presented at the 2017 HLPF, has been to assess how the pledge to leave no one behind is being addressed in the national reports. This has included a survey of what type of policy measures and interventions countries have been including in their discussions on the topic. A key, and welcome finding is that the pledge is in some form addressed or acknowledges in the vast majority of reports. Only 12 of the 220 reports reviewed have failed to mention LNOB at all. However, when it comes to the substantive treatment of the issue the results are more concerning. Discussions are often limited in scope and focus. As illustrated in Figure 1 countries often put emphasis largely on social protection schemes and support to vulnerable groups rather than on interventions that address the structural determinants of inequalities

and exclusion. Policies and actions to bring about the transformational change envisioned in the 2030 Agenda, such as the those focusing on dedicated strategies development strategies, employment and participation in productive activities and macroeconomic policy are discussed far less frequently.

There has been some level of improvement over the 5 years for which the committee has been conducting its VNR analysis. Countries – as a group – reported more and more extensively on LNOB. However, while there are notable exceptions, the reports as a whole still lack the analytical depth and policy focus required to serve the intended purpose of mutual learning and to foster transformative change. It should also, be noted that the set of countries reporting each year are different and that changes from year to year cannot necessarily be assumed to be a general trend.

Figure 2
Vulnerable groups discussed in the context of LNOB



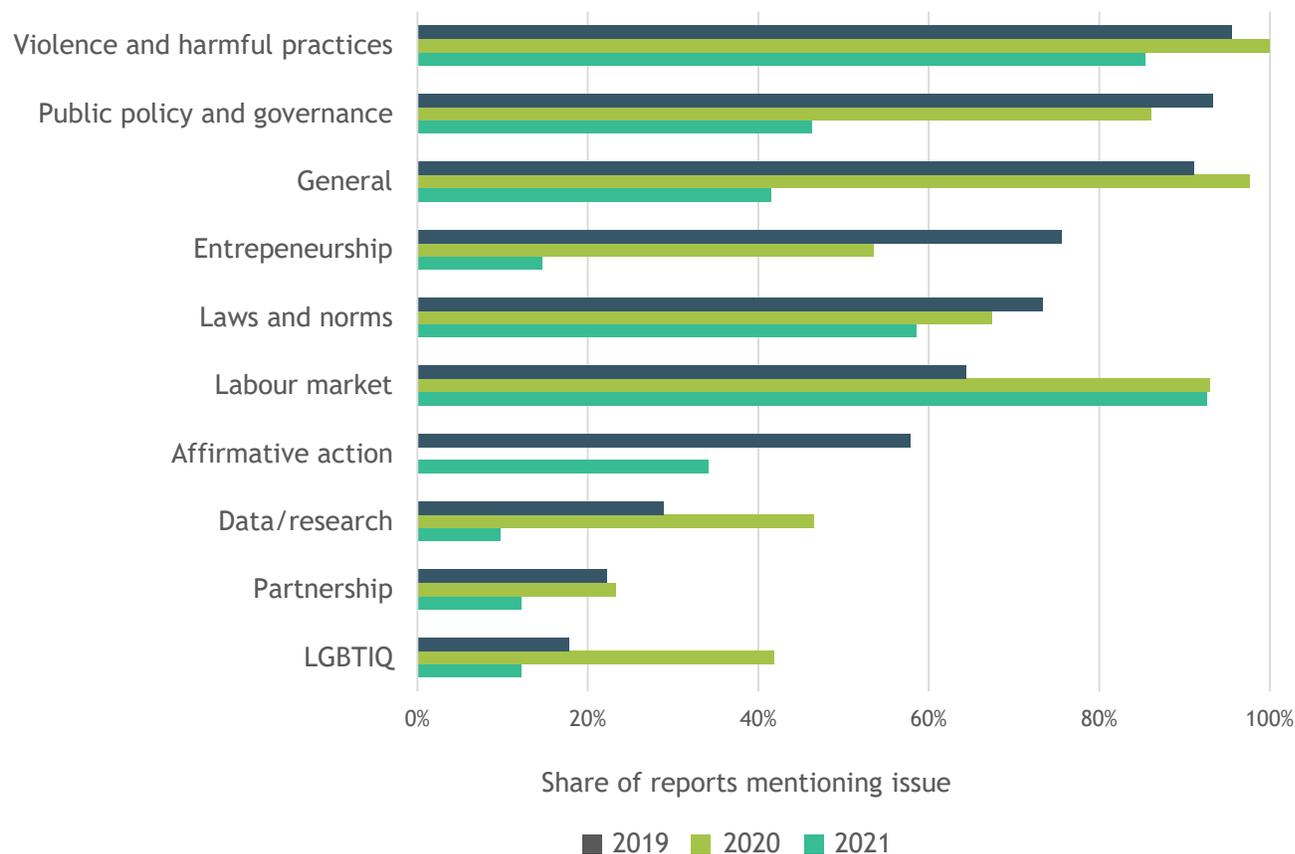
A second issue the CDP sought to survey was which groups the reports discuss in the context of LNOB. An assessment of vulnerable groups mentioned in the reports have therefore been conducted each year. The findings are summarized in Figure 2 and highlight that reporting countries typically include women and girls, persons with disability as well as children and youth in their discussion of LNOB, while and ethnic, religious and indigenous groups and persons identified by their sexual orientation or gender identity are mentioned in significantly fewer reports. There are few notable changes or trends in the reporting over the 5-year period.

V.2 Gender inequality

In the analysis of reports submitted to the HLPF in 2019, 2020 and 2021 the CDP also put special emphasis on how reports address questions of gender inequality. In particular, the Committee mapped the manner and extent to which the reports have addressed various policy options and issues. 46 different topics organized into 10 broader themes were assessed. A summary of the frequency of reporting on these broader themes is presented in Figure 3.

Almost all reports address gender equality in some manner and a many have a dedicated section on Goal 5. The vast majority of the report refer to issues of domestic violence and many refer to the fair representation of women in government, economic empowerment and inequality in education.

Figure 3
Key polices to achieve gender equality



Structural issues that shape gender inequality are not featured as frequently and subject to less discussion. Issues such as limitations to access to land, enabling technologies, training and finance in science, technology, engineering and mathematics; and legal and social norms such as those that determine the distribution of unpaid work are therefore comparatively under-reported.

V.3 Income inequality

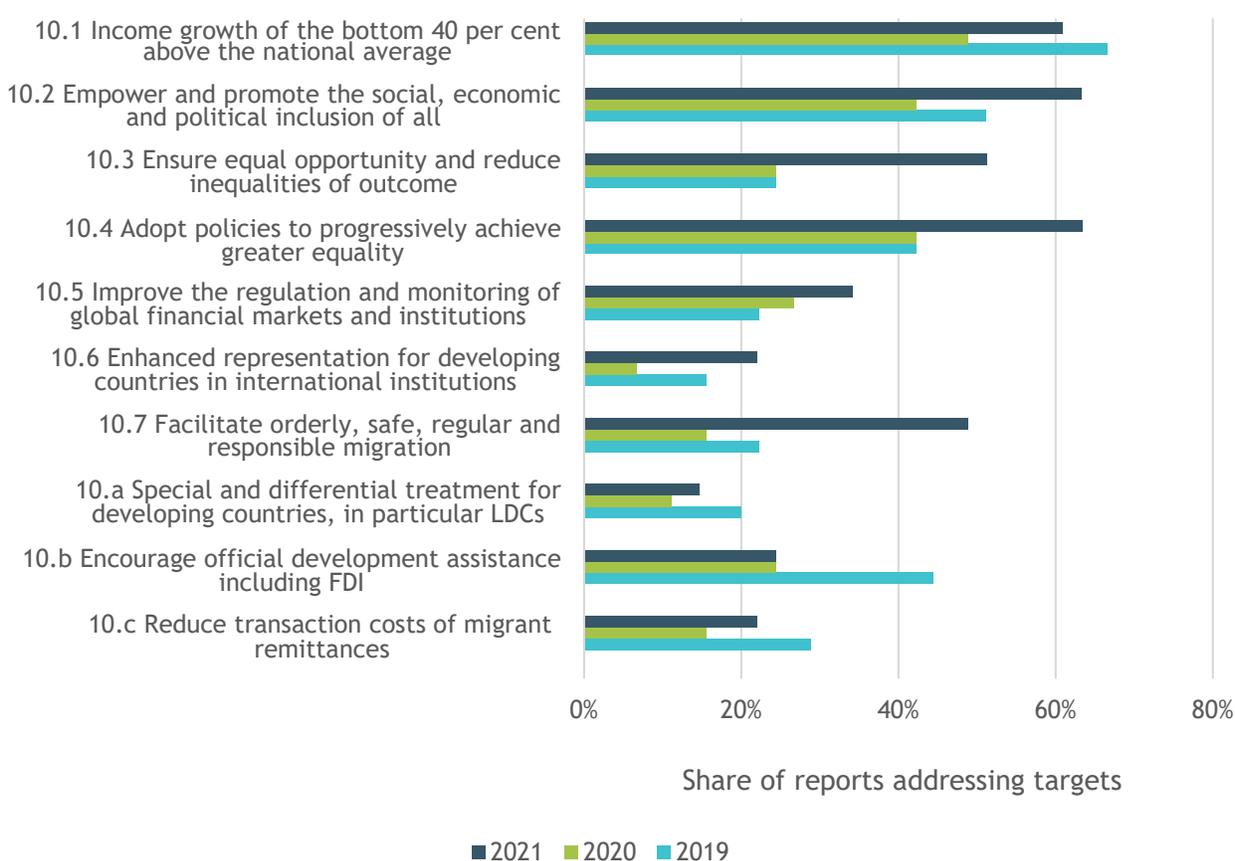
Income inequality has been consistently under-reported, relative to other goals. As some of the targets of Goal 10 are also comparatively weak (e.g. target 10.1 “... progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average”), the lack of attention given to this issue has been recurring concern

for the CDP. In the Committee’s analysis of reports submitted in 2019, 2020 and 2021, income inequality was therefore added as a topic of focus.

Most of the reported action to address Goal 10 refer to targeted schemes and projects for social safety nets and redistribution. However, there underlying structural drivers causes of income inequality remain largely unaddressed and there are few references to clear and comprehensive strategies and policies.

There is underreporting of a number of important Goal 10 targets, in particular those referring to financial market regulation and enhanced representation of developing countries in international decision-making. Furthermore, targets that refer to inequality between countries have received even less attention than the targets that refer to inequality within countries.

Figure 4
Reporting on SDG10 targets



V.4 SDG17

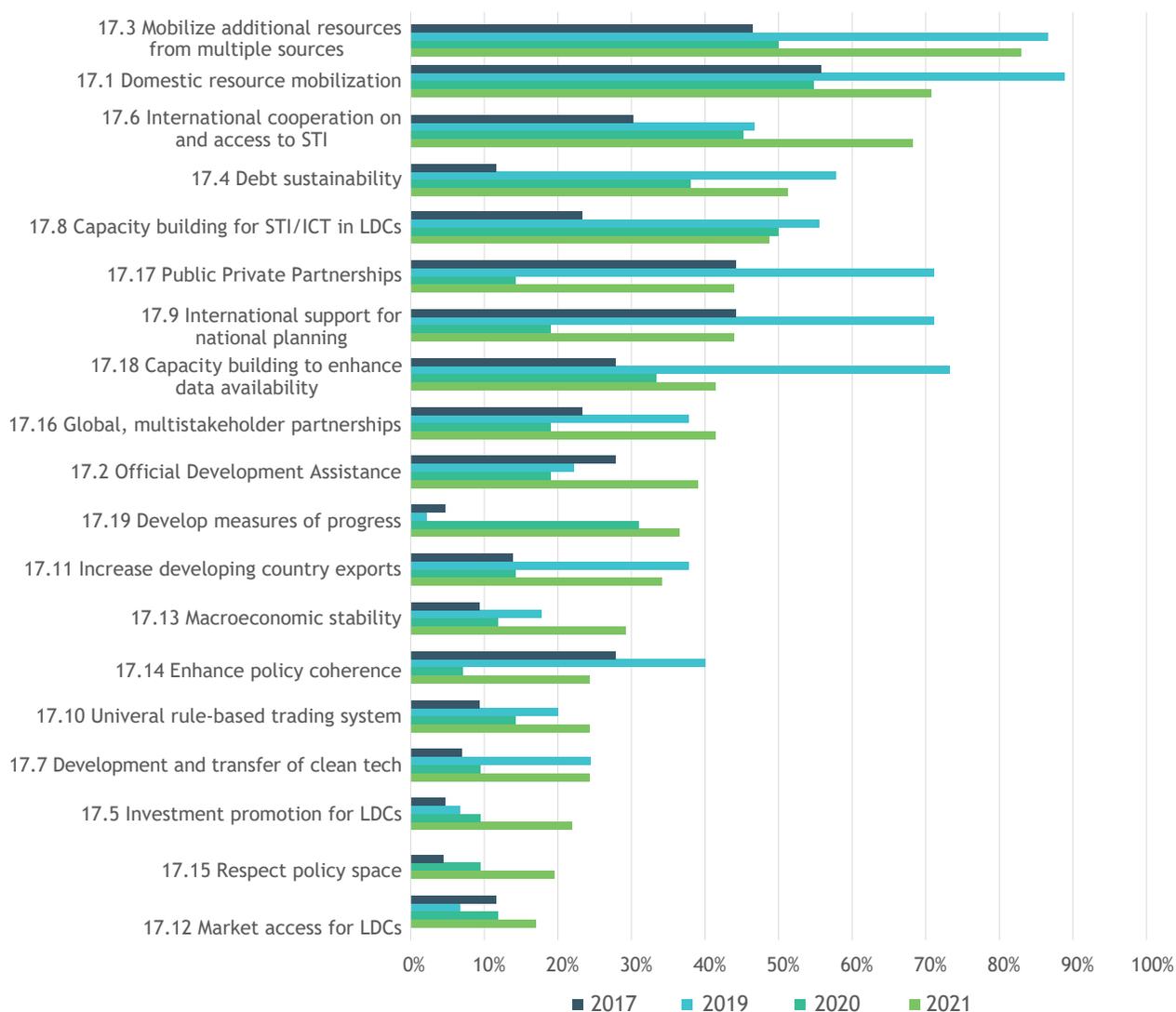
While nearly all reports discuss partnerships and means of implementation the references are often general in nature and do not address the specific targets or indicators of SDG17. The incidence of reporting on individual targets of SDG17 therefore remains lower than most other goals. A summary of the frequency of reporting on individual targets of Goal 17 is shown in Figure 5.

Mobilization of additional financial resources are addressed in the majority of reports. Most countries refer to financing and discuss issues such as ODA, international cooperation and aid as well various aspects of public domestic resource mobilization and fiscal policy. Both domestic (17.1) and international (17.3)

resource mobilization are among the most reported targets in all years. However, there is in general more focus on identifying and discussing different sources of financing than there is on assessing financing requirements and the costs of SDG implementation.

Typically between a quarter and two thirds of reports address technical cooperation and knowledge sharing, such as target 17.8 on capacity building for science technology and innovation (STI) and information and communications technologies (ICT), international support for national planning (17.9) and capacity building to enhance data availability (17.18). A similar frequency of reporting is seen for targets related to partnerships including Public Private Partnerships (17.17) and Global Multistakeholder Partnerships (17.16).

Figure 5
Reporting on SDG17 targets



Only about one quarter of the reports refer to policy coherence (17.14), which could be an indication of failure to recognize and address the integrated nature of the sustainable development challenge and the transformative change needed to realize the ambitions of the 2030 Agenda. This is in congruence with the qualitative assessment that strategies for implementation generally do not reflect an integrated approach and remain siloed and fragmented without a coherent vision. Given the integrated and indivisible nature of the 2030 Agenda and the SDGs the lack of attention

to improve mutually reinforcing policy actions is both surprising and worrying.

Targets which specifically support the development of least developed countries, such as investment promotion and market access have remained among the least reported targets overall, with little signs of change from 2017 to 2021.

Respect each country’s policy space and leadership to establish and implement policies for poverty eradication and sustainable development (17.15) is another target that continues to be under-reported as observed in previous assessments.