



An independent
assessment of the
Voluntary National Review
reports submitted to the
United Nations High-level
Political Forum on
Sustainable Development
in 2019

Progressing National SDGs Implementation

The Fourth Edition in an annual series
commissioned by civil society organizations

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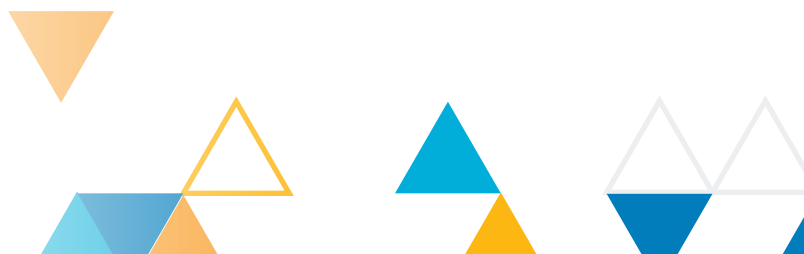
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HIGHLIGHTS

In September 2019, heads of state and government around the world came together again for the first time since 2015 at the SDG Summit to commit to a [Decade of Action and Delivery](#) to realize the ambitious 2030 Agenda for Sustainable Development and the Sustainable Development Goals (SDGs). The fifteen-year agenda for people, planet, prosperity, peace and partnership enters its fifth year in 2020, and it is hoped that governments will respond with accelerator actions and transformative change to meet their commitments for 2030 and ensure that no one is left behind.

For the past four years, civil society organizations have reviewed reporting by governments to the United Nations' High-level Political Forum on Sustainable Development (HLPF). The Voluntary National Review (VNR) reports submitted by governments as part of the follow-up and review processes indicate the status of 2030 Agenda implementation. These reports are meant to be prepared through inclusive and participatory processes, serve as a source of information on good practices, lessons learned and challenges in implementation and provide a basis for peer learning and accountability at the global level.



Tom Merilion / Save The Children

The review of the 47 VNR reports submitted to the HLPF in 2019 revealed a range of good practices and trends in implementation and reporting, many of which are positive, some of which are cause for concern. *The Progressing National SDGs Implementation* report covers all aspects of 2030 Agenda implementation through an examination of governance and institutional arrangements, stakeholder engagement, policies, the means of implementation and reporting. Key findings, good practice case studies, emerging best practices and recommendations are presented throughout the report. The full set of recommendations is consolidated in the conclusion. Here we highlight the key messages arising from the analysis of 2019 VNR reports.

Countries are more consistently following guidelines for VNR reports and providing information on most aspects of 2030 Agenda implementation.

VNR reports show increased compliance with reporting against the Secretary-General's voluntary common reporting guidelines over 2016 to 2019. Over 75% of countries reporting in 2019 included information on all components in the guidelines except for information on structural issues. VNR reports for 2019 showed increases in reporting on most aspects of implementation. For example, 60% of VNR reports referred to processes for stakeholder engagement versus 39% in 2018. More countries reported on localization efforts and partnership in 2019 than in 2018. Nearly all countries reported on the challenges they face in implementing the 2030 Agenda (96%) compared to 2018 (80%). The most significant increase in reporting, however, was seen in the inclusion of a dedicated chapter or robust information on leaving no one behind. While 61% reported this information in 2018, 81% did so in 2019.

However, broad gains in reporting were also matched by decreases in reporting on international public finance and trade as well as best practices and learning from peers. Information on these topics is important for ensuring the success of the HLPF as a forum for peer learning and exchange. Also, many states continued to provide only partial information on the key components in the guidelines.

While more countries provided information on the means of implementation overall, 2019 saw decreased reporting on international public finance and trade. All but two countries (96%) referred to the role of international public finance in 2018 versus 77% in 2019. Similarly, only 60% of countries reported on trade in 2019 versus 76% in 2018. These declines follow gains in 2018 over 2017. Concerning stakeholder engagement, the level of detail on formal processes varies significantly across reports. Declines were also seen in reporting on best practices (38%) and learning from peers (4%). While improved reporting on challenges and lessons learned is a positive gain for supporting the HLPF's mandate, declines in other areas are worrisome, particularly after increases in reporting on these dimensions in 2018 over 2017.

Reporting suggests that leaving no one behind is becoming a defining consideration in 2030 Agenda implementation.

Like 2018, most countries provided nuanced information on those at risk of being left behind. Data to leave no one behind remains a recognized challenge. Reporting on the key forms of disaggregated data needed to leave no one behind improved in 2019 over 2018. Countries most commonly cited the need for disaggregated data by gender, age and disability. All countries except one provided information on efforts related to at least one vulnerable group in 2019 versus 89% in 2018 and 73% in 2017, indicating a positive upward trend. All VNR reports except one indicated women, children and youth are at risk of being left behind. The majority of VNR reports also mentioned people with disabilities (96%), poor people (94%) and migrants and refugees (70%).



Yet, the extent to which overall efforts are guided by leaving no one behind, matched with changes to policies, programs and approaches, remains unclear.

Only 36% of countries highlighted embedding leaving no one behind or efforts to address inequality and social exclusion as part of overarching development plans. While an improvement on 2018 when 22% of countries reported the same, there is a need for more countries to demonstrate how the principle of leaving no one behind is informing overall plans and approaches. Countries continue to present a range of universal and specific approaches to leave no one behind pointing to legal frameworks, overall policies, social protection and specialized programs for certain groups. The extent to which these approaches are new or have changed because of the promise to leave no one behind is generally not articulated in VNR reports. In 2019, 21% of countries recognized that leaving no one behind is a key challenge in 2030 Agenda implementation overall.

The promise of a whole-of-society approach to 2030 Agenda implementation appears to be translating into practice with tangible gains in non-state actor participation in governance arrangements for implementation and formal processes for stakeholder engagement.

Formal inclusion of non-state actors in governance arrangements is becoming a standard practice. Over 2016-2019, 70% of reporting countries noted that non-state actors are included in high-level and/or working-level institutional arrangements to guide implementation. An increasing number of countries are pointing to examples of formal processes for stakeholder engagement outside governance arrangements such as policies for stakeholder engagement, communication strategies to support awareness-raising, participatory budgeting processes, multi-stakeholder forums, youth councils or annual events. While more forms of stakeholder engagement are emerging, the use of these approaches broadly continues to be limited across countries. Direct engagement of non-state actors in the drafting of VNR reports appears to have increased (53% versus 29% in 2018), but the actual inclusion of their recommendations in the final reports is less verifiable.

These promising trends, however, come in the context of silence on closing civic space globally and ongoing attacks on human rights defenders and environmentalists.

While some countries emphasized the creation of enabling policies for non-state actor engagement and participation in 2030 Agenda implementation, no VNR report referred to closing civic space. Over 2017-2019, VNR reports have been largely silent on this issue despite increasing calls for action by civil society organizations and others around the world to address the deteriorating human rights situation in many countries and protect human rights defenders and environmentalists. Moreover, reports by civil society organizations on 2030 Agenda implementation continue to point to the need for improvements in the quality of interactions and engagement between government and civil society.

VNR reports also indicated a move towards inclusion through technical working groups rather than high-level councils or committees. Reporting on partnerships suggests limited improvements and some backsliding over previous years.

Compared to 2018, 2019 saw a decline in the number of countries that pointed to the inclusion of academia, civil society, government institutions and the private sector in lead councils or committees with declines seen across these stakeholder groups. Academia, civil society and the private sector all saw significant increases in their inclusion in working groups or



technical committees. The greater focus on technical working groups rather than high-level governance arrangements is worrisome as it suggests that there may be less opportunity for non-state actors to input into overall strategic direction and coordination.



Louis Leeson / Save The Children

All countries, except one, provided examples of contributions by non-state actors to 2030 Agenda implementation in 2019 beyond consultation on priorities, participation in governance arrangements and general references to their role in implementation, an improvement over previous years. While 68% of VNR reports referred to civil society in 2019, an increase over 2018, individual reports tend to portray narrow perceptions of the roles that civil society organizations play focusing largely on specific projects, forming coalitions and promoting accountability. Only 23% of reports reported on parliamentarians, 53% on the private sector and 28% on the role of academics and experts, representing declines in reporting on all three groups over 2018.

Informed by baseline and gap assessments, countries report the integration of the SDGs into national and, to a lesser extent, local policies and programs.

Over 77% of countries reporting over 2017-2019 indicated informing their approach to 2030 Agenda implementation with an assessment of policies, data or both. In 2019, 76% of countries provided information on data availability, a significant increase

over previous years. Nearly 80% of countries reported integrating the SDGs into policies in 2019, up from around 50% of countries reporting in 2018 and 2017. At the local level, 28% of countries highlighted having integrated the 2030 Agenda into local plans and policies with 11% noting plans to do so. This was a positive shift over 2018 when more countries indicated plans to integrate the 2030 Agenda at the local level (22%) rather than having already done so (13%).

Nevertheless, except for leaving no one behind, VNR reports continue to suggest limited attention to the transformative principles of the 2030 Agenda. Reporting in 2019 also raises concerns regarding the extent to which countries are taking integrated approaches that respect all dimensions of sustainable development and ensuring policy coherence for sustainable development.

Over 40% of VNR reports did not assess the full set of SDGs. Only 25% referred to appropriate linkages between the goals, down from previous years. Fewer countries – 57% – gave equal attention to economic, social and environmental dimensions of development in their VNR reports, down from 63% in 2018 and 75% in 2017. Reports were more likely to bias social issues over other dimensions of sustainable development. While increases were seen in the number of countries referring to relevant international frameworks supportive of the 2030 Agenda such as the Paris Agreement on Climate Change and the Addis Ababa Action Agenda, 2019 saw an overall decline in countries focused on policy coherence for sustainable development. This was both in terms of policy coherence for sustainable development as a guiding framework for 2030 Agenda implementation and analysis of the impact of domestic and foreign policies on global progress.

VNR reports indicate increased integration of the 2030 Agenda into budgeting processes with countries noting that sources of finance have been identified.

While under 46% of the VNR reports for 2018 provided information on the inclusion of the SDGs in national budgets or budget-related processes, 2019 saw an increase to 64% of countries. Of the 30 countries reporting this information, 14 indicated plans to incorporate the SDGs into budgeting processes while 16 noted having already done so. Seventy percent of countries have also identified sources of finance to support 2030 Agenda implementation, pointing to domestic resources, private investment, remittances, and where applicable, official development assistance and South-South cooperation.

Yet, countries have not costed 2030 Agenda implementation, nor do VNR reports consistently refer to all means of implementation.

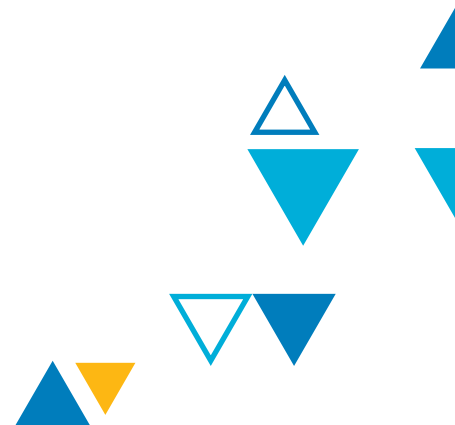
Nearly 75% of countries reporting in 2019 have not costed implementation of the 2030 Agenda. At the same time, over half of VNR reports noted that finance and resource mobilization are a challenge. VNR reports showed declines in detailed reporting on international public finance, trade and systemic issues. One lesson learned from the Millennium Development Goal era pertained to difficulties operationalizing goal 8 on global partnership. Reporting on all means of implementation is critical for informing global discussions on gaps and challenges and identifying where accelerator actions are needed to fully realize the ambition of SDG 17 on partnerships for the goals.

Finally, overall information on national, regional and global follow-up and review processes is limited. VNR reports lack reference to accountability mechanisms at the national level.

While 85% of countries provided information on follow-up and review processes at the national level in 2019, up from

previous years, it was unclear when reporting occurs, by whom and to whom. Only five countries noted involvement by parliamentarians in follow-up and review processes, raising concerns over how countries are ensuring accountability through elected officials. No country referred to engagement in regional review processes or future engagement at the HLPF.

In 2020, the global community starts a new cycle of follow-up and review. The procedures and mechanisms of the HLPF are under review. This provides an opportunity to strengthen the processes of comparative analysis and tracking progress further as many countries return for their second or even third VNR. The HLPF provides the critical forum for VNRs to take place and links the monitoring and accountability cycle from national to regional and global level reviews. Following promising trends with respect to stakeholder engagement at the national level, it is hoped that the future development of the HLPF will include even more time for meaningful dialogue and engagement between member states, civil society organizations, experts and other stakeholders.





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INTRODUCTION

In July 2020, United Nations member states will again convene at the United Nations [High-level Political Forum \(HLPF\)](#) on Sustainable Development under the auspices of the United Nations Economic and Social Council. They will review progress on the [2030 Agenda for Sustainable Development](#) and the [Sustainable Development Goals \(SDGs\)](#) five years into their implementation. This HLPF follows a political declaration adopted by Heads of State and Government in September 2019 to accelerate efforts on the 2030 Agenda. The declaration, [Gearing up for a decade of action and delivery for sustainable development](#), reconfirmed political commitment to the 2030 Agenda.

The HLPF is the main global venue for governments, civil society and other stakeholders to share their efforts to implement and monitor the goals at a procedural and substantive level. The Forum is mandated to carry out regular, inclusive, state-led and thematic reviews of the implementation of the 2030 Agenda, with inputs from other intergovernmental bodies, regional processes and [Major Groups and Other Stakeholders](#). Different countries

present [voluntary national reviews \(VNRs\)](#) on an annual basis. The follow-up and review process aims to promote accountability to citizens, support effective international cooperation and foster exchange of best practice and mutual learning. ¹To date, 142 countries have presented VNRs with 13 having presented more than once. ²In 2020, 49 countries will present their VNR, 22 of which will be presenting their VNR for a second or third time. Though not presented as a formal component of the HLPF, civil society organizations and coalitions from around the world also regularly produce their own independent reviews and analysis on their respective governments' implementation of the agenda, complementing official processes.

This publication is the fourth in a series prepared by a coalition of civil society organizations to document and analyze progress on the 2030 Agenda through an annual examination of VNR reports and a sample of civil society reports. ³The review aims to improve the VNR process and the VNR reports and strengthen accountability around the implementation of the 2030 Agenda. Complementary to the

THE 2030 AGENDA FOR SUSTAINABLE DEVELOPMENT

Adopted by member states of the United Nations in 2015, the 2030 Agenda serves as a comprehensive, universal, agenda to realize sustainable development in all countries and for the world. It is grounded in a promise to ensure no one is left behind in the implementation of the goals and in a set of principles that represent a transformative approach to sustainable development. These include:

- Human rights-based approach
- Leaving no one behind and combating inequality
- Preserving the planet and inter-generational responsibility
- Integrated nature of sustainable development and the equal importance of the economic, social and environmental pillars
- Inclusivity, solidarity and participation
- Transparency and accountability

¹See United Nations. 2016. [Critical milestones towards coherent, efficient and inclusive follow-up and review at the global level](#). Report of the Secretary-General. A/70/684. New York: UN.

²Azerbaijan, Benin, Chile, Colombia, Egypt, Guatemala, Indonesia, Mexico, Philippines, Sierra Leone, Switzerland, Togo and Turkey.

³Details on the methodology, including the analytical framework, used for the assessment of all the VNR reports can be found in Annex 2.

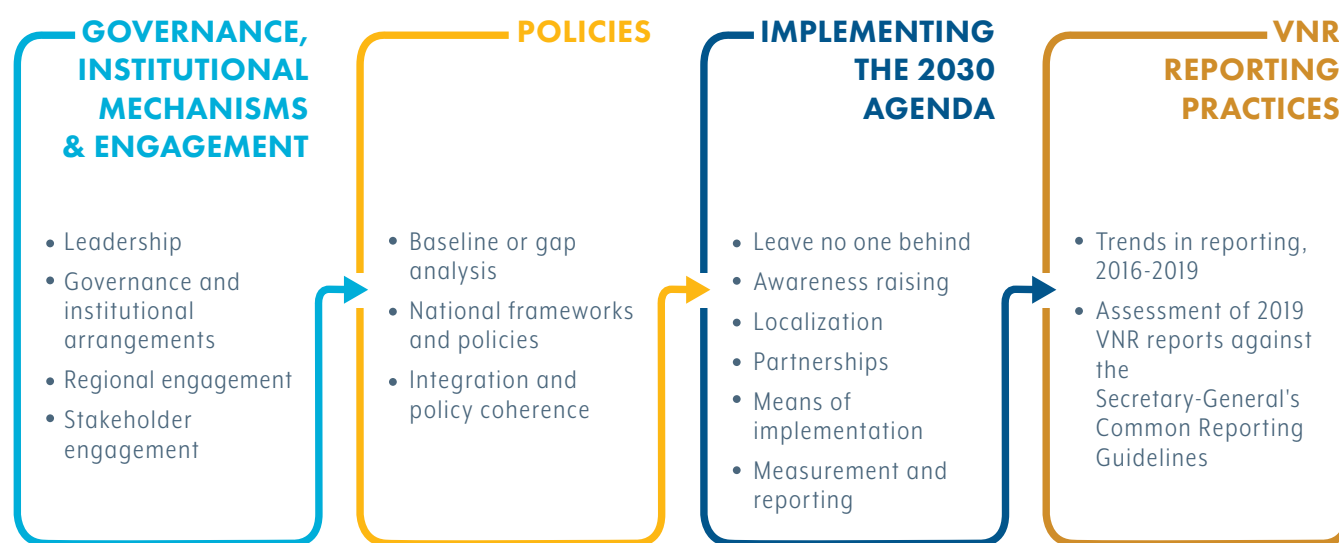
COUNTRIES REPORTING TO THE HLPF IN 2019

Algeria, Azerbaijan, Bosnia and Herzegovina, Burkina Faso, Cambodia, Cameroon, Central African Republic, Chad, Chile, Congo, Côte d'Ivoire, Croatia, Eswatini, Fiji, Ghana, Guatemala, Guyana, Iceland, Indonesia, Iraq, Israel, Kazakhstan, Kuwait, Lesotho, Liechtenstein, Mauritania, Mauritius, Mongolia, Nauru, New Zealand, Oman, Pakistan, Palau, Philippines, Rwanda, Saint Lucia, Serbia, Sierra Leone, South Africa, Timor-Leste, Tonga, Tunisia, Turkey, Turkmenistan, United Kingdom, Tanzania, and Vanuatu.

United Nations Department of Economic and Social Affairs' [synthesis of VNR reports](#), the assessment provides an analytical critique of progress on 2030 Agenda implementation and identifies good and best practices as well as where VNR reports could be improved. The analysis provides a basis for recommendations on how governments, civil society organizations and other stakeholders can improve efforts to implement and report the SDGs. This year's review includes an assessment of all 47 VNR

reports submitted in 2019. All countries except for Nauru submitted a VNR report. ⁴ An overview of reporting countries by region and income level is available in Annex I. The review follows the Progressing National SDGs Implementation assessment framework that was built and expanded upon since the first report in this series from 2016. Findings presented in the 2020 edition also include a comparison with the key trends identified in previous reports, where appropriate. ^{5,6}

FIGURE 1. WHAT'S IN THE PROGRESSING NATIONAL SDGS IMPLEMENTATION REPORT?



⁴ Though Nauru did not submit a full VNR report the country has been included in the data presented below. Nauru reported on a number of elements in the assessment framework and on components of the reporting guidelines through main messages.

⁵ The 2017 and 2018 reports are referred to throughout, however only cited once here for ease of reading. See Kindornay, Shannon. 2018. Progressing national SDGs implementation: An independent assessment of the voluntary national review reports submitted to the United Nations High-level Political Forum on Sustainable Development in 2017. Ottawa: CCIC. See 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 on Sustainable Development in 2018](#). Ottawa: CCIC. Similarly, for the 2016 edition of this report see Cutter, Amy. 2016. [Progressing national SDGs implementation: Experiences and recommendations from 2016](#). London: Bond.

⁶ The 2017 edition of this report examined all countries except Belarus. The Kingdom of the Netherlands' VNR report included information on four countries – Aruba, Curaçao, the Netherlands and Saint Maarten. As such, the report included data for 45 countries, though only 43 VNR reports were submitted to the HLPF that year. Unless otherwise stipulated, data for 2017 is for 45 countries, not for the 42 VNR reports reviewed that year. The 2016 review of VNR reports by Bond only examined the 22 available English reports.

The report is structured around four sections 1) governance and institutional mechanisms, 2) policies, 3) means of implementation and 4) reporting against the Secretary-General's voluntary common reporting guidelines (Figure 1). Further information on the assessment framework, data sources and overall research approach is available in Annex 2. Finally, this report includes an annex of short country profiles for the 47 reporting countries based on the analysis (Annex 3).

The analysis in the review is based largely on the VNR reports, and where available, civil society reports.⁷ No additional research was conducted to verify the accuracy and confirm the validity of the information governments included in their reports. This is a clear limitation of the findings.

HOW TO USE THIS REPORT

This review of VNR reports is comprehensive and covers most, if not all, aspects of 2030 Agenda implementation and VNR reporting. The report has a lot to offer governments, civil society, researchers and others interested in understanding the current state of 2030 Agenda implementation and reporting, including good practices. While stakeholders are encouraged to review the report in its entirety to get a full picture of 2030 Agenda implementation, subsections of analysis can be read on a standalone basis, allowing readers to review topics that are of most interest.

Find good practices

For governments that are planning to carry out a VNR, this report serves as useful guide good practices in implementing the VNR and reporting. It also offers a range of examples from which governments can draw in establishing governance and institutional mechanisms, policies, program and partnerships to support 2030 Agenda implementation.

Inform civil society reporting and advocacy

For civil society organizations, the content and structure of this report provides a basis for parallel reporting and highlights the key issues that civil society organizations may want to consider, including to improve their own reporting on 2030 Agenda implementation. The report is also a powerful advocacy tool that can be used to promote the adoption of best practice at the country level.

Know where your country stands

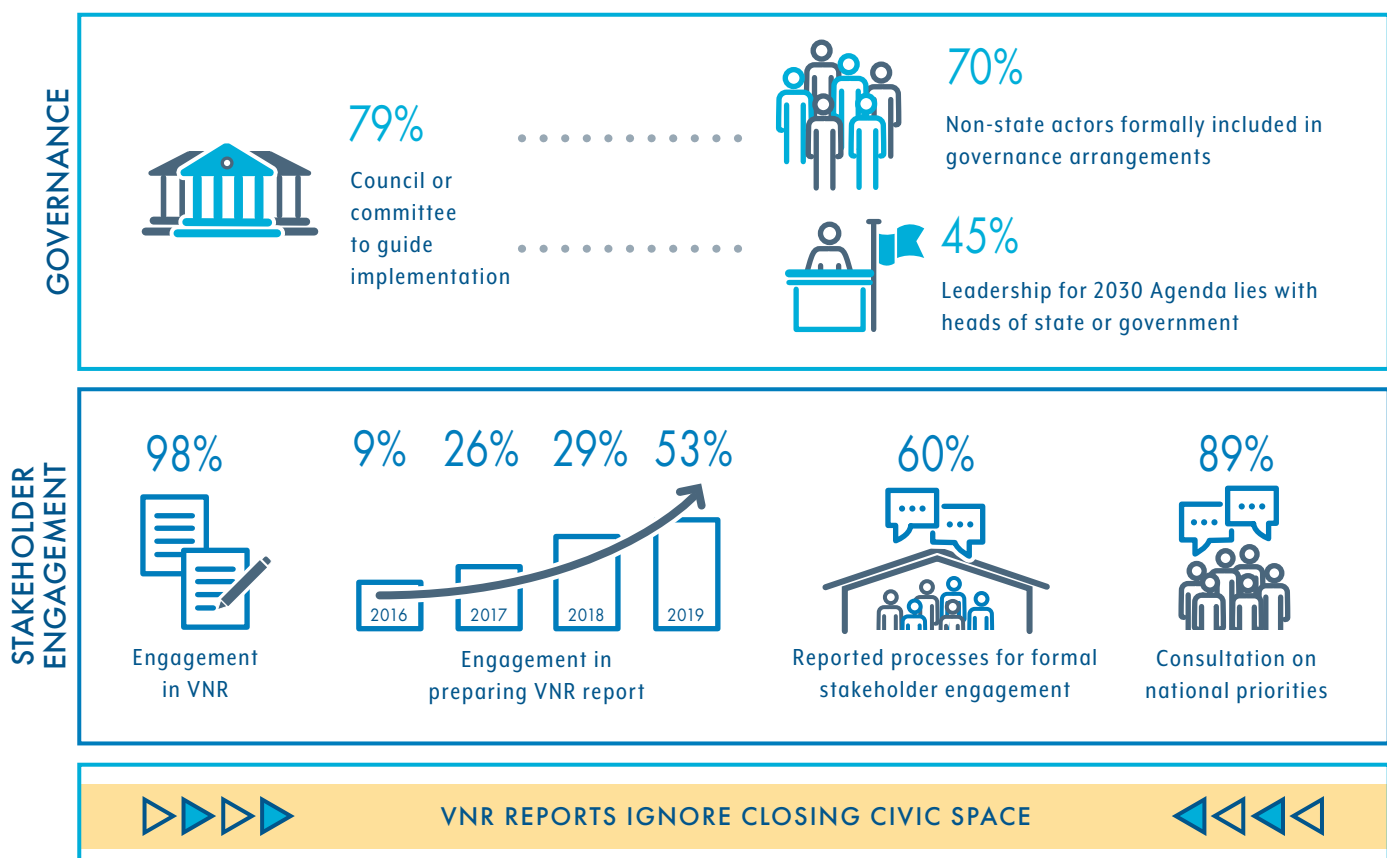
Finally, the country profiles included in this report provide a simple, short overview of the current status of 2030 Agenda implementation according to the pillars of analysis for reporting countries, serving as a useful reference document.

⁷ [Civil society reports](#) are available for eight of the countries reviewed in 2019 and can be found under "Civil Society Reports."

GOVERNANCE, INSTITUTIONAL MECHANISMS AND ENGAGEMENT

KEY FINDINGS

- ◆ Governments continue to cite the use of new or existing councils or committees to govern 2030 Agenda implementation with leadership most commonly residing with the head of state or government. There was limited reporting on subnational institutional arrangements.
- ◆ Formal inclusion of non-state actors in governance arrangements is an emerging standard practice. In 2019, 70% of countries noted inclusion of non-state actors. This was largely through technical working groups rather than lead councils or committees as was the case in 2018.
- ◆ A downward trend is emerging in terms of countries reporting on how they engage with peers at the regional level on the 2030 Agenda. In 2017, 53% provided this information, 41% in 2018 and only 34% in 2019.
- ◆ While VNR reports continue to ignore the issue of closing civic space, reporting on multi-stakeholder engagement suggests improvements. Over half of countries, 60%, reported on formal processes for stakeholder engagement in 2019, an improvement over 39% in 2018. Ten of the 28 countries pointed to the creation of policies or frameworks to support an enabling environment.
- ◆ Nearly 90% of countries reported consultations to define national priorities and 98% (all but one country) highlighted stakeholder engagement to prepare the VNR report. There has been a steady increase in the number of countries directly including non-state actors in drafting VNR reports or providing written inputs. In 2019, 53% noted such approaches.



LEADERSHIP, GOVERNANCE AND INSTITUTIONAL ARRANGEMENTS

The establishment of governance and institutional mechanisms is a basic building block for effective 2030 Agenda implementation. Such efforts signal to national and international communities the extent to which governments have institutionalized their commitments and efforts towards realizing progress on sustainable development. Where governments assign leadership for 2030 Agenda implementation indicates the level of political commitment as well as lines of accountability. Information on governance arrangements for 2030 Agenda implementation was available in all VNR reports examined from 2017-19.⁸

LEADERSHIP

Leadership for 2030 Agenda implementation provides an indication of the importance ascribed to the 2030 Agenda by governments. Most VNR reports include information on leadership, identifiable through an examination of governance arrangements. VNR reports over 2017-19 show a range of approaches (Figure 2). In 2019, information on leadership was available for most countries though

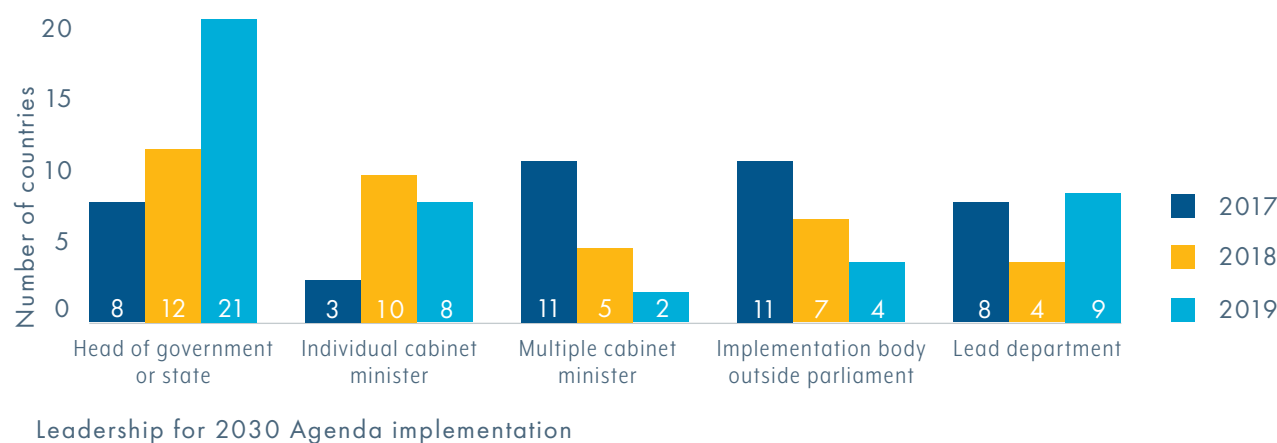
leadership was unclear for Palau and Timor-Leste and information was not presented for Guyana.

In 2019, the most common category of leadership for the 2030 Agenda was a head of state with 45% of countries. The second most common type of leadership was to have a lead department (19%), followed by an individual cabinet minister (17%), leadership by a body outside parliament (9%), and multiple cabinet ministers (4%). Guyana did not provide this information in its VNR. The most noticeable trend is the increase in the number of countries reporting leadership for 2030 Agenda implementation residing with the head of state.

GOVERNANCE ARRANGEMENTS AND INSTITUTIONAL MECHANISMS

Given the scale, scope and ambition of the 2030 Agenda, effective governance arrangements and institutional mechanisms are important for orienting and providing impetus for implementation, ensuring policy coherence and coordinating action across government institutions, including at national and subnational levels. As with 2017 and 2018, most countries reporting in 2019 – 79% – are

FIGURE 2. MOST COMMON SOURCES OF LEADERSHIP FOR 2030 AGENDA IMPLEMENTATION



⁸ The main messages for Nauru include reference to the governance structure but the information is incomplete. In 2017, data was not available for Curacao, though was available for other countries included in the report by the Kingdom of the Netherlands.

making use of new or existing councils or committees to govern 2030 Agenda implementation. The use of councils, committees or other forms of coordinating bodies appears to be emerging standard practice with respect to institutional arrangements. In 2019, 30 countries noted creating a new council or committee, of which 16 countries noted that implementation occurs through government institutions and six noted the use of a lead department for this purpose. Seven countries are making use of existing councils or committees. Seven countries referred to implementation through government institutions and did not refer to the existence of a council or similar governing body. Information provided by Eswatini was unclear in terms of the governance structure while Israel and Guyana noted they will develop institutional arrangements (though Israel also referred to an existing strategic level council for economic policy making).

As with previous years, the main responsibilities for governing bodies tend to include overseeing and driving nationalization of the 2030 Agenda, policy alignment, coordination, implementation and monitoring. Twenty-six countries noted the creation of technical and/or substantive working groups or other specialized bodies to support implementation (compared to 13 in 2018).

BEST PRACTICE SPOTLIGHT

Assign responsibilities for 2030 Agenda implementation across government institutions. This creates ownership, identifies shared responsibilities and ensures transparency and accountability for progress on implementation.

The review of VNR reports in 2018 identified the good practice of including information on lead ministries responsible for 2030 Agenda implementation in addition to governance arrangements. In 2019, some countries provided this information. For example, Palau listed lead ministries

for particular SDGs and Tonga provided information on lead and supporting government institutions.

BEST PRACTICE SPOTLIGHT

Formally include non-state actors in governance arrangements. This contributes to inclusivity, and a whole of society approach in 2030 Agenda implementation and the promotion of partnership.

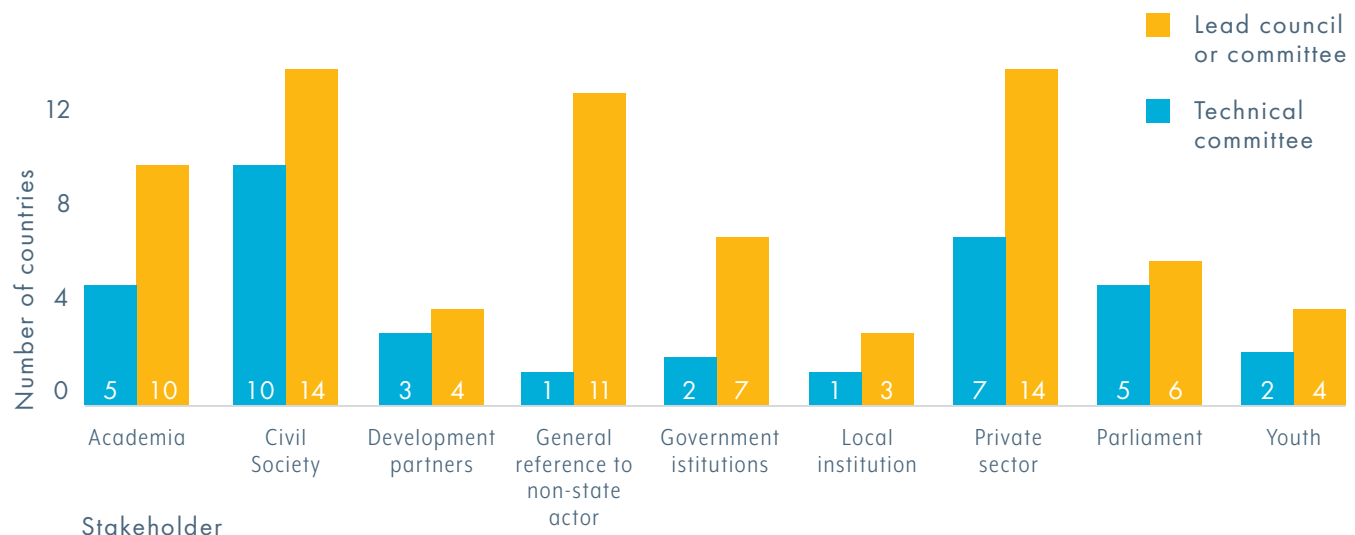
NON-STATE ACTOR ENGAGEMENT IN GOVERNANCE ARRANGEMENTS

The involvement of non-state actors in governance arrangements is one indicator of the extent to which a government is adopting a whole-of-society approach for the implementation of the 2030 Agenda. Information on the involvement of non-state actors in formal governance arrangements was either unclear or not available for 30% of countries that reported in 2019. Nevertheless, most countries reporting in 2019 (70%) provided information on engagement with non-state actors. Indeed, as shown by Kindornay and Gendron,⁹ the formal inclusion of non-state actors in governance arrangements is an emerging standard practice. Over 2016-2019, 70% of countries reporting to the HLPF noted formal inclusion of non-state actors in high and/or working-level institutional arrangements for 2030 Agenda implementation. While this is a positive move towards a whole-of-society approach, VNR reports do not provide an indication of how policies and approaches change as a result of inclusive governance arrangements.

Figure 3 presents figures regarding the inclusion of different stakeholder groups in working-level and high-level governance mechanisms. Working groups or technical committees tend to focus on progressing technical issues. High-level governance mechanisms refer to lead councils or committees that aim to provide overall direction for 2030 Agenda implementation and typically involve senior level officials.

⁹ Kindornay, Shannon and Gendron, Renée. 2020 (forthcoming). Multi-stakeholder engagement in 2030 Agenda implementation: A review of Voluntary National Review Reports (2016-2019). New York: UN DESA.

FIGURE 3. PARTICIPATION IN GOVERNANCE AND INSTITUTIONAL MECHANISMS FOR SDG IMPLEMENTATION ACCORDING TO 2019 VNR REPORTS



In 2019, both working group and lead council or committee governance arrangements had the highest levels of participation from academia, civil society, and the private sector, like previous years. Over 2017-2019, the review of VNR reports has consistently shown progress in terms of formal inclusion of non-state actors. While 2017 VNR reports tended to point to a commitment to engage non-state actors rather than formal inclusion, 2018 saw a significant increase in their inclusion, particularly through lead councils or committees. The trend towards formal inclusion continues in 2019. However the predominant entry point noted in VNR reports is technical working groups, rather than lead councils or committees.

Compared to 2018, 2019 saw a decline in the number of countries that pointed to the inclusion of academia, civil society, government institutions and the private sector in lead councils or committees. In 2018, eight countries pointed to academia, 17 to civil society, 15 to government institutions and 17 to the private sector. In 2019, five countries listed academics as part of high-level governance mechanisms, 10 referred to civil society, two to government institutions and 7 to the private sector. Nevertheless, the increase in terms of inclusion in working groups was significant, up from three countries pointing to academics in 2018 to 14 in 2019. Civil society was referred to by five countries in 2018 versus 14 in 2019 with similar trends for government institutions (up



A CASE STUDY IN GOOD PRACTICE: INCLUDING NON-STATE ACTORS IN GOVERNANCE ARRANGEMENTS IN CHAD

In March 2018, the Ministry of Economic Planning and Development created a national coordinating body for 2030 Agenda implementation. The mechanism brings together 30 representatives from different ministries, the National Assembly, civil society and United Nations agencies. The coordination mechanism has three branches: a high-level orientation and evaluation committee, a technical committee and an administrative committee. To guide Chad's implementation of the 2030 Agenda, a roadmap with 7 pillars was created. The pillars include alignment, prioritization and acceleration, localization, data and statistics, coordination mechanisms, advocacy and awareness-raising and financing.

Source: Excerpt adapted from Chad's VNR report.

to 17 from five in 2018) and the private sector (15 versus 5 in 2018). In 2019, there was also a decrease in the number of countries pointing to formal inclusion of local governments over previous years at three countries versus five in 2018. A similar trend emerges for trade unions with only two examples of their inclusion in high and working level institutional arrangements versus eight in 2018.

In addition to formal inclusion in governance mechanisms, the review also pointed to governments that have committed to engagement as shown in previous editions of this report. A commitment to engage was noted when the VNR report did not specify a formalized mechanism of engagement, but there is a well-established precedent for engagement or promise to engage non-state actors. Compared to 2017 and 2018, a more limited number of countries made such a promise (instead pointing to formal inclusion). For example, Liechtenstein indicated a promise to engage stakeholders but did not provide further information as to how, when, and by which process. Israel indicated it will include stakeholders in the governance mechanism that emerges from its work on SDGs. Israel promised to coordinate with government agencies, ministries, and non-governmental actors. Croatia made a similar promise.

Overall, the 2019 VNR reports suggest a continued approach to formal inclusion of representatives from major stakeholder groups. This approach supports whole-of-society ownership over the 2030 Agenda, cross-sector relationship and trust building, and inclusive multi-stakeholder approaches to implementation. Nevertheless, the greater focus on non-state actors in technical working groups rather than high-level governance arrangements is worrisome as it suggests that there may be

less opportunity for non-state actors to input into overall strategic direction and coordination. It is also unclear what direct impact results from inclusion in formal governance arrangements. It remains to be seen how far policies and approaches are redesigned due to diverse voices being heard.

ENGAGING PEERS ON THE 2030 AGENDA

An important element of the 2030 Agenda is implementation at the regional level, including through engagement with regional organizations, peer learning and regional follow-up and review. A smaller number of VNR reports provided information on regional activities in 2019 suggesting a decline in terms of countries reporting on this dimension. In 2017, 56% of countries provided this information, 41% in 2018 and only 34% in 2019. While most VNR reports tend to include information on regional initiatives, such as those relating to trade or climate change, there is limited information on regional efforts that specifically address implementation of the 2030 Agenda.

Ghana and South Africa referred to their contributions with respect to advancing regional positions in the lead up to the 2030 Agenda. Hosting or participation in regional events was noted by Algeria, Chad, Chile, Ghana, Guatemala, and Palau. Algeria, Iceland, Mauritius, and the Philippines noted efforts to include the 2030 Agenda as part of their participation in existing forum. Indonesia highlighted its leadership in the development of the indicator framework for the SDGs globally while Fiji noted the creation of an SDG Hub for the Pacific. Oman pointed the Statistical Centre for the Cooperation Council for the Arab Countries of the Gulf and its work related to monitoring progress on the 2030 Agenda for members of the centre. Turkmenistan pointed to its efforts to lead cooperation on the elaboration of a regional environmental program for sustainable development in Central Asia. Only Iceland and Timor-Leste referred to participation in special country groupings to advance the 2030 Agenda, in particular various Nordic country groupings and the g7+ respectively, down from eight countries in 2018 and 10 in 2017.

BEST PRACTICE SPOTLIGHT

Engage with peers to promote learning, establish collaborative initiatives to realize the 2030 Agenda and review progress on implementation.

Overall there has been a decline in reporting on regional country grouping and participation in special country groups to advance the 2030 Agenda in relation to previous years. This contrasts with the range of activities presented in VNR reports in 2018 that at the time suggested positive movement on regional follow-up and review (particularly with respect to the development of regional frameworks and indicators), peer-to-peer engagement and collective efforts to promote sustainable development at regional levels.

RECOMMENDATIONS

- ✓ Clearly establish leadership and governance structures to support 2030 Agenda implementation and lay out lines of accountability between various national stakeholders.
- ✓ Formalize non-state actor engagement in governance structures to realize the 2030 Agenda. This includes lead councils or committees and technical working groups.
- ✓ Identify opportunities to realize the 2030 Agenda domestically and globally through engagement more formally in regional level initiatives and with like-minded countries. Such engagement offers opportunities to share best practice with and learn lessons from peers.



STAKEHOLDER ENGAGEMENT IN 2030 AGENDA IMPLEMENTATION

The multi-stakeholder and inclusive nature of the 2030 Agenda are well established through its emphasis on whole-of-society approaches to implementation and leaving no one behind. A prerequisite to effective engagement is an enabling environment for non-state actors to contribute. Some countries that reported in 2019 noted efforts to create an enabling environment through policies that support multi-stakeholder engagement in 2030 Agenda implementation. These included Cameroon, Central African Republic, Chile, Indonesia, Lesotho, Mauritius, Pakistan, Sierra Leone, Tanzania and the United Kingdom.

BEST PRACTICE SPOTLIGHT

Establish an enabling environment through the creation of appropriate legal, regulatory and policy frameworks that support non-state actors to contribute to sustainable development and set out how multi-stakeholder engagement and partnership will occur.

A CASE STUDY IN GOOD PRACTICE: POLICY FRAMEWORKS TO PROMOTE AN ENABLING ENVIRONMENT FOR 2030 AGENDA IMPLEMENTATION

- **Cameroon's** VNR report pointed to the creation of a national volunteer strategy as part of its efforts to implement the 2030 Agenda.
- The **Central African Republic's** multi-stakeholder development effectiveness monitoring framework supports the achievement of sustainable development objectives.
- **Chile's** sustainable development efforts are guided by a Country Commitment that recognizes that leaving no one behind can only be achieved by directly including the most vulnerable groups in development planning. The country also develops what it calls National Consensus Agreements, in which civil society participates.
- Working with civil society organizations, **Indonesia** developed a Guideline for Multi-Stakeholder Partnership to implement the SDGs.
- **Lesotho** is reviewing its 2013 Partnership Policy and developing a national partnership and coordination strategic plan to strengthen engagement mechanisms.
- To ensure an inclusive VNR process, **Mauritius** developed a Stakeholder Engagement Plan and SDG Communications Strategy.
- **Pakistan** is developing a Responsible Business Framework in consultation with non-state actors.
- A partnership framework is being developed in **Sierra Leone** to strengthen non-state actor engagement in implementation.
- The creation of specific legislation and policies in Tanzania are promoting private sector participation in the implementation of the SDGs.
- The **United Kingdom** published a Civil Society Strategy in 2018 that articulates how government will work with and support civil society, though does not have an explicit focus on SDG implementation.

However, countries in general tend not to engage directly with the issue of closing civic space in their VNR reports. This gap in VNR reports is particularly concerning given the increasing trend of closing civic space around the world.¹⁰ According to the [CIVICUS Monitor](#), which examines the status of civic space around the world, civic space for over two thirds of the countries that reported to the HLPF in 2019 (68%) is characterized as “obstructed,” “repressed” or “closed.”

PROCESS FOR STAKEHOLDER ENGAGEMENT

In addition to an enabling environment, formal arrangements for stakeholder engagement are an element of governance and institutional mechanisms that support

participation and input by all stakeholders in 2030 Agenda implementation. They help to promote greater understanding of shared goals, objectives and potential synergies, build momentum and strengthen partnerships in implementation, particularly with a broader set of stakeholders than those captured through lead councils or committees and working group structures.

While only 18 VNR reports (39%) provide information on processes for stakeholder engagement beyond governance mechanisms, or ad hoc consultations in 2018, this number increased to 28 (60%) in 2019. Of these, seven countries only noted that they plan to develop formal processes or continue their engagement with non-state actors (versus one country in 2018).¹⁶ As shown above, 10 countries referred to policies or frameworks to support an enabling

UNDERSTANDING THE STATUS OF CIVIC SPACE IN VNR REPORTING COUNTRIES FOR 2019

CIVICUS's Monitor of civic space has information for all 47 countries that reported to the HLPF in 2019. Only five (5) of the countries that reported to the HLPF in 2019 were considered “open,” meaning the state enables and safeguards civic space.¹¹ For 10 countries, civic space is considered “narrowed.”¹² This means the rights to freedom of association, expression, and peaceful assembly have been violated. For a country to be considered obstructed, civil space must have a series of legal and practical constraints on the practice of fundamental rights. In these conditions, illegal surveillance and bureaucratic harassment occur. There is some space for non-state media, but journalists are subject to attack. Fifteen reporting countries were classified as obstructed.¹³ The monitor ranks a country as “repressed” if civic space is severely restrained. Individuals who criticize a power holder may be subject to surveillance, harassment, intimidation, injury or death. The work of civil society organizations is often impeded and under threat of deregistration by authorities. Mass detentions may occur, and the media usually only portrays the position of the state. Websites and social media activities are heavily monitored. In 2019, 14 reporting countries were in the “repressed” category.¹⁴ The last category in the CIVICUS scale is “closed.” In this category, there is a complete closure of the civic space. An atmosphere of fear and violence is prevalent. Powerful state and non-state actors routinely imprison people and cause injury and death to individuals who seek to peacefully assemble and express themselves. In such circumstances, criticizing authorities is severely punished. The internet is heavily censored and online criticisms of authorities are severely punished. In 2019, three reporting countries were classified as “closed.”¹⁵

¹⁰ See, for example, Rowlands, Lynda and Gomez Pena, Natalia. 2019. [We will not be silenced: Climate activism from the frontlines to the UN](#). CIVICUS: World Alliance for Citizen Participation position paper, November 2019. Johannesburg: CIVICUS. Brechenmacher, Saskia and Carothers, Thomas. 2019. [Defending Civic Space: Is the International Community Stuck?](#) Washington, DC: Carnegie Endowment for International Peace. The Organisation for Economic Co-operation and Development has also recently launched an [Observatory on Civic Space](#).

¹¹ Iceland, Liechtenstein, New Zealand, Palau and Saint Lucia.

¹² Bosnia and Herzegovina, Croatia, Chile, Ghana, Guyana, Mauritius, South Africa, Tonga, United Kingdom, and Vanuatu.

¹³ Burkina Faso, Côte d'Ivoire, Fiji, Guatemala, Indonesia, Israel, Kazakhstan, Lesotho, Mongolia, Nauru, Philippines, Serbia, Sierra Leone, Timor-Leste, and Tunisia.

¹⁴ Algeria, Cambodia, Cameroon, Chad, Congo, Eswatini (formerly Swaziland), Iraq, Kuwait, Mauritania, Oman, Pakistan, Rwanda, Tanzania, and Turkey.

¹⁵ Azerbaijan, Central African Republic, and Turkmenistan.

¹⁶ Bosnia and Herzegovina, Cote d'Ivoire, Kazakhstan, Lesotho, Mauritania, Pakistan and Palau.

environment (compared to seven in 2018). Ghana, Guyana, Fiji, and Tanzania pointed to participatory budgeting processes. Chile, New Zealand and South Africa highlighted the creation of a stakeholder forum while Cameroon pointed to an annual dialogue with non-state actors. In 2018, five countries noted the creation of a stakeholder platform while four highlighted an annual event. Croatia and Iceland noted engagement via youth councils while Turkmenistan highlighted the selection of Young Ambassadors of the SDGs and the creation of a volunteer network led by youth as part of youth engagement. Guatemala, Tonga and Turkey noted that stakeholder engagement occurs through existing mechanisms (two countries did the same in 2018). Cambodia and Indonesia noted that processes are in place for ongoing stakeholder engagement but provided limited details. Rwanda established a National Women's Council that includes structures from the village to the national level. Timor-Leste has established a civil society advisory group while the Philippines will make use of "stakeholder chambers" to engage non-state actors through its Sub-Committee on the SDGs. Iceland launched an information portal that allows organizations to present projects that promote the SDGs and share information.

BEST PRACTICE SPOTLIGHT

Establish and report on formal mechanisms to ensure regular, inclusive multi-stakeholder engagement on 2030 Agenda implementation in line with good practice for ensuring effective and inclusive engagement.

As noted above, there appears to be a continued positive trend in terms of non-state actor participation in formal governance arrangements from reporting in 2018 to 2019 (notwithstanding what appears to be a decline in participation in lead councils or committees). More countries are also reporting on processes of stakeholder engagement. These are positive trends. The establishment of policies to support an enabling environment and

the creation of formal processes and mechanisms that allow for more widespread and regular engagement with stakeholders outside governance mechanisms are important. They contribute to ongoing awareness-raising efforts, national ownership and whole-of-society approaches to implementation. Such mechanisms have potential to make a positive contribution to leaving no one behind by ensuring that populations that are being left behind, and individuals or the organizations that represent them, are included and supported to engage.

BEST PRACTICE SPOTLIGHT

Support capacity development of civil society, including grassroots organizations representing marginalized communities, to participate in opportunities for stakeholder engagement and promote accountability for 2030 Agenda implementation.

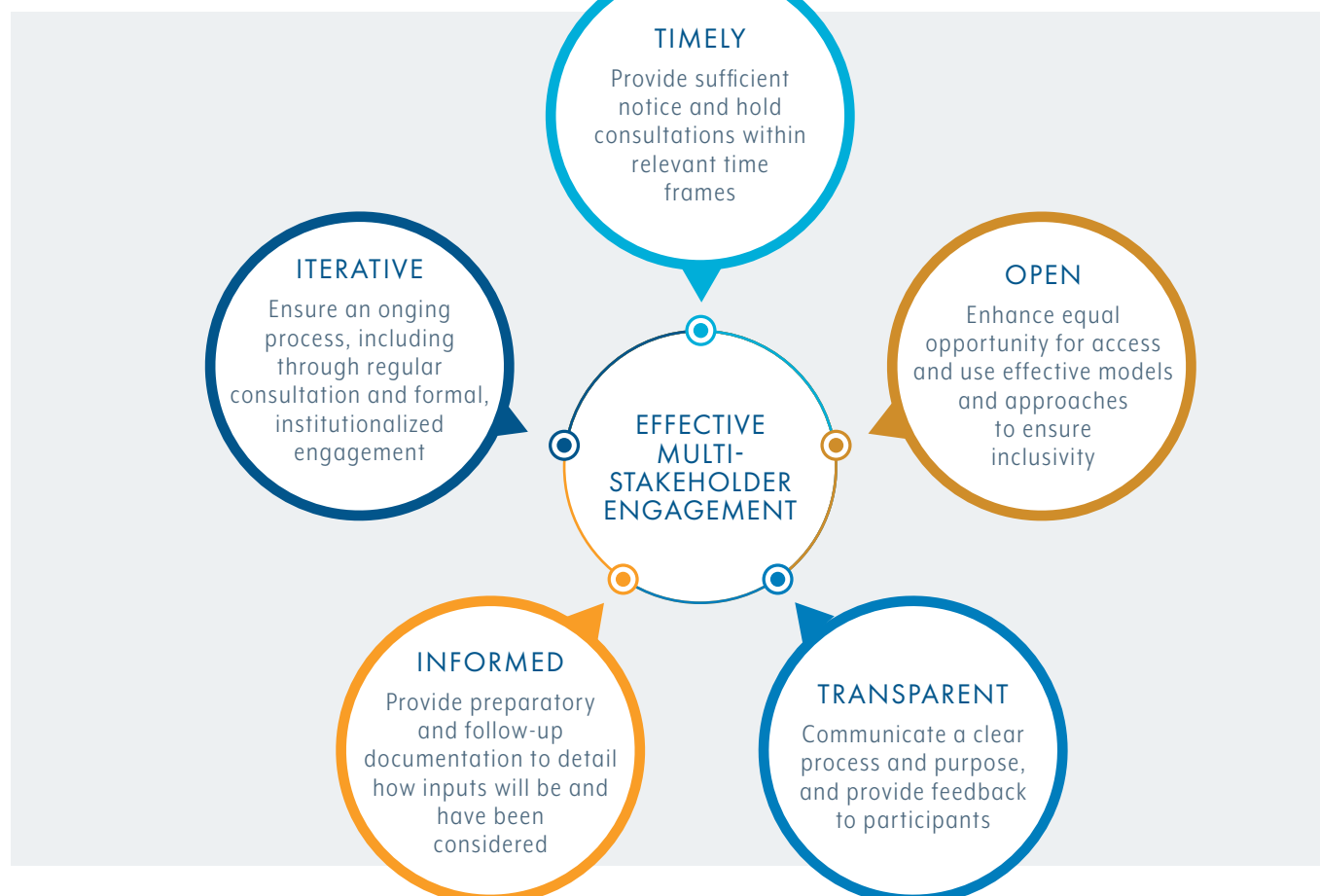
Information presented in VNR reports does not assess the quality of formal processes for multi-stakeholder engagement possible. Nevertheless, [civil society](#) reports for 2019 provide some indication of the challenges related to multi-stakeholder engagement. Civil society reports were prepared for the following countries that reported to the HLPF in 2019: Cambodia, Ghana, Guatemala, Mauritania, Mongolia, Pakistan, the Philippines, and the United Kingdom.¹⁷ VNR reports for Cameroon, Israel, Mauritius and Sierra Leone included written chapters or subsections by civil society organization.

The reports and written inputs by civil society organizations in VNR reports point to challenges including the need for improved coordination, higher quality interactions between civil society organizations and government and increased capacity for all stakeholders, and the expansion of public space for civil society organizations to discuss, advocate and operate.

¹⁷ Reports were also available for Argentina, Brazil, El Salvador and Nepal though these countries did not submit VNR reports to HLPF in 2019. They were not examined as part of this review.

- **Cambodia's** civil society report noted how the lack of a coordination mechanism and lack of inter-ministerial process to harmonize the SDGs hampers implementation.
- Civil society organizations in **Cameroon** and **Sierra Leone** referred to the need for more participatory engagement.
- The civil society report for **Ghana** praised the strong national institutional arrangements but presented concerns over weak local coordination.
- In the case of **Guatemala's** civil society report, concern was raised over the degradation of the quality of the country's democracy. The report cited the continued failure of the government to address inequality and poverty and high levels of corruption as eroding democracy.
- **Mauritania's** civil society report called for a coordination mechanism between civil society, development partners, and those involved with reporting and monitoring of the SDGs.
- Civil society organizations in **Mongolia** stressed the need for a multi-stakeholder mechanism to discuss and resolve policy conflicts.
- The civil society report for **Pakistan** called for improvement in the capacity of members of parliament and the SDG Task Force to identify bottlenecks, deepen comprehension of the complexity of the SDG indicators, and improve oversight.
- Finally, the **United Kingdom's** civil society report highlights the need for a mechanism to engage stakeholders for the purposes of planning, budgeting, and holding the government accountable. The report stated there is limited engagement of stakeholders by the British government.

FIGURE 4. CORE ELEMENTS OF EFFECTIVE AND MEANINGFUL STAKEHOLDER ENGAGEMENT



As noted in the 2019 Progressing National SDGs Implementation Report, the quality and long-term engagement of civil society and other non-state actors supports a whole-of-society approach to 2030 Agenda implementation. Engagement should occur within a broader context of fostering an enabling environment for civil society (and other stakeholders) with approaches centred around the five core elements that support meaningful engagement as presented in the 2019 edition of this report.¹⁸

In practice, an effective and inclusive approach to multi-stakeholder engagement means making use of varied and inclusive approaches to consultation such as online and offline methods and publicizing consultation opportunities widely and with appropriate lead time, including at subnational events in different parts of the country. It also means taking steps to include marginalized groups and their representatives and ensuring that information is available in local languages and accessible to all. As capacity for stakeholder engagement varies by country, there is also a role for development partners to support developing countries in this context.

ENGAGEMENT IN DEFINING NATIONAL PRIORITIES

Part of a whole-of-society approach to 2030 Agenda implementation is developing a shared, national vision for implementation that reflects priorities from stakeholders across society. This approach supports broad-based, democratic ownership over the nationalization process. The majority of VNR reports noted consultation on national priorities with non-state actors (89%).¹⁹ This represents an increase over 2018 when only 57% of countries pointed to

consultations to identify national priorities.²⁰ In 2017 this figure was 69%.

BEST PRACTICE SPOTLIGHT

Ensure inclusivity and participation in the nationalization of the SDGs, including the creation of national targets and indicators, in line with the principles of the 2030 Agenda.

Overall, VNR reports provided enough detail to understand consultation processes albeit with varying degrees of detail overall in terms of who governments engage and how. Countries asserted that consultations had occurred with a broad cross-section of non-state actors. Azerbaijan was the only country that had not identified priorities while information for Chad, Congo, the Philippines and South Africa was unavailable or unclear. For countries that reported national consultations, these tended to include online and offline elements. Governments also tend to pair their VNR process with the process of generating national ownership and selecting national priorities.



¹⁸ For a historical review of VNR reporting on stakeholder engagement with a focus on lessons learned, see Kindornay, Shannon and Gendron, Renée. 2020 (forthcoming). Multi-stakeholder engagement in 2030 Agenda implementation: A review of Voluntary National Review Reports (2016-2019). New York: UN DESA. See also Wayne-Nixon, Laurel, Wragg-Morris, Tanya, Mishra, Anjali, Markle, Dawson, and Kindornay, Shannon. 2019. Effective multi-stakeholder engagement to realize the 2030 Agenda. [Good Practice in 2030 Agenda Implementation Series](#). Vancouver and Ottawa: BCCIC and CCIC.

¹⁹ This analysis found a higher number of countries than Kindornay and Gendron (2020, forthcoming) as examples of prioritization carried out through governance mechanisms, in addition to broader consultations, are included in the figure above.

²⁰ However, according to Kindornay and Gendron (2020, forthcoming) 32 countries pointed to multi-stakeholder engagement to generate ownership over the 2030 Agenda. The difference in the figures is accounted for by countries that noted efforts in a more general sense rather than for the selection of specific national priorities.



A CASE STUDY IN GOOD PRACTICE: DEFINING NATIONAL PRIORITIES IN VANUATU

Vanuatu organized a series of participatory discussions to nationalize the 2030 Agenda. The drafting team was given explicit instructions to ensure their plan reflected the priorities of all the population, including children, youth, women, and marginalized and excluded people. In 2014, five-day public Forum was held at the Chief's Nakamal in Port Vila. On average, 75 to 100 people attended each day and the forum was aired live on radio and television. The information gathered at the forum was put into a feedback matrix which informed the drafting of the national plan. In 2016, a consultation draft was prepared and circulated for additional comment. The report was translated into Bislama and further consultations were held. Over a six-month consultation process, hundreds of people gathered at one of 15 locations to provide feedback during one-day events. Where possible, the presentation of the draft plan was presented in the local language. Throughout 2015 and 2016, further consultations were held with women's organizations, civil society organizations, youth and children's organizations, Christian organizations and chiefs.

Source: Excerpt adapted from Vanuatu's VNR report.

ENGAGEMENT TO CARRY OUT VNRS

The 2030 Agenda includes a commitment to participatory follow-up and review. The Secretary-General's voluntary common reporting guidelines encourage governments to provide information on how they carried out VNRS in their reports. As shown in previous reviews of VNR reports, governments tend to include this information, however, the level of detail can vary significantly. To support member states to carry out participatory VNRS, the United Nations Department of Economic and Social Affairs has prepared a [Handbook for the Preparation of Voluntary National Reviews](#). The handbook provides guidance to countries on multi-stakeholder engagement and stresses the importance

of an open, inclusive and participatory VNR. Governments take a variety of approaches in this regard, including consultations, soliciting written inputs and commentary on draft reports and including non-state actors in drafting teams.

BEST PRACTICE SPOTLIGHT

Solicit verbal and written inputs from all stakeholders in the preparation of VNR reports and provide stakeholders with an opportunity to review and comment on the first draft through public consultation.



A CASE STUDY IN GOOD PRACTICE: IRAQ'S PRINCIPLES FOR THE REVIEW

Iraq developed a series of principles that guided its VNR methodology. The first principle is the voluntariness of participation and contribution to the process. The second principle was to ensure the process was participatory at all stages. The third principle focused on the integration of SDGs and high-level networking to improve the ability to achieve the goals. Inclusion and leaving no one behind were also included in the principles. This meant the VNR process should include all people, taking gender and geographic areas into account. The VNR process was also to be of high quality and adapt international reporting standards. The VNR report was also based on many national documents including the constitution, Iraq Vision 2030 and the national development plan as key resources. Finally, the VNR process included a principle related to exchanging expertise with other countries.

Source: Excerpt adapted from Iraq's VNR report.

New Zealand was the only country in 2019 that did not refer to consultations and/or non-state actor engagement in the VNR. With 45 out of 46 countries reporting non-state actor engagement, a positive trend is emerging towards non-state actor engagement in VNRs as standard practice.²¹ As with the case of consultations on national priorities, most countries made use of offline and online consultation formats like previous reporting years.

A trend that emerges from the review of 2019 VNR reports is the inclusion of non-state actors in drafting VNR reports – either as part of the official drafting team or through the inclusion of dedicated chapters or subsections prepared by non-state actors. For example, Burkina Faso established a special technical committee with academics, research centres, civil society and the private sector to provide input into the report. Some countries made use of existing multi-stakeholder governance and institutional arrangements to prepare their VNR such as Azerbaijan, Eswatini, Ghana, Kazakhstan, Oman, Palau, Rwanda, and Timor-Leste. Cameroon's VNR included a supplementary VNR report by civil society as an annex and Sierra Leone's VNR highlighted including inputs from specific stakeholder groups.

BEST PRACTICE SPOTLIGHT

Include non-state actors in institutional mechanisms responsible for the VNR and drafting the VNR report.

Since 2016, there has been a steady increase in the number of countries reporting these types of approaches culminating in 53% or 25²² countries in 2019. According to Kindornay and Gendron (2020, forthcoming) this is an increase over 29% in 2018, 26% in 2017 and 9% in 2016.²³ Other methods of consultation and engagement were noted across VNR reports. Iceland and the Philippines made their VNR reports available through an online consultation portal to encourage public engagement and feedback. Some governments also partnered directly with non-state actors to carry out consultations, particularly to reach the furthest behind, such as Croatia, Fiji, Sierra Leone and Tonga.



A CASE STUDY IN GOOD PRACTICE: MAURITIUS'S COMPREHENSIVE APPROACH TO STAKEHOLDER ENGAGEMENT

Mauritius viewed the VNR process as a way of creating momentum and ownership of the SDGs. In addition to working through its multi-stakeholder SDG Steering Committee to prepare the VNR, the country prepared a Stakeholder Engagement Plan as well as an SDG Communications Strategy. The country launched a media campaign using newspapers and radio to invite broad participation in the VNR. Between November 2018 and June 2019, Mauritius held workshops and consultations on the mainland as well as the islands of Rodrigues and the Outer Islands. Ministries were asked to consult with their respective stakeholders and an SDG questionnaire was used to gather information. The government engaged civil society umbrella groups as part of the VNR validation process. The VNR report includes an annex of consulted organizations and contributors to the report.

Source: Excerpt adapted from Mauritius's VNR report.

²¹ In 2018, 43 of 46 countries reported engaging non-state actors in the VNR while this figure was 34 of 45 countries examined in 2017.

²² Algeria, Azerbaijan, Burkina Faso, Cameroon, Central African Republic, Chile, Côte d'Ivoire, Eswatini, Indonesia, Israel, Kuwait, Lesotho, Mauritania, Mauritius, Mongolia, Pakistan, Rwanda, Serbia, Sierra Leone, South Africa, Tanzania, Timor-Leste, Tonga, Tunisia and United Kingdom.

²³ Figure based on the 43 VNR reports presented in 2017 and 22 VNR reports presented in 2016.



A CASE STUDY IN GOOD PRACTICE: PARTNERSHIP FOR AN INCLUSIVE VNR IN FIJI

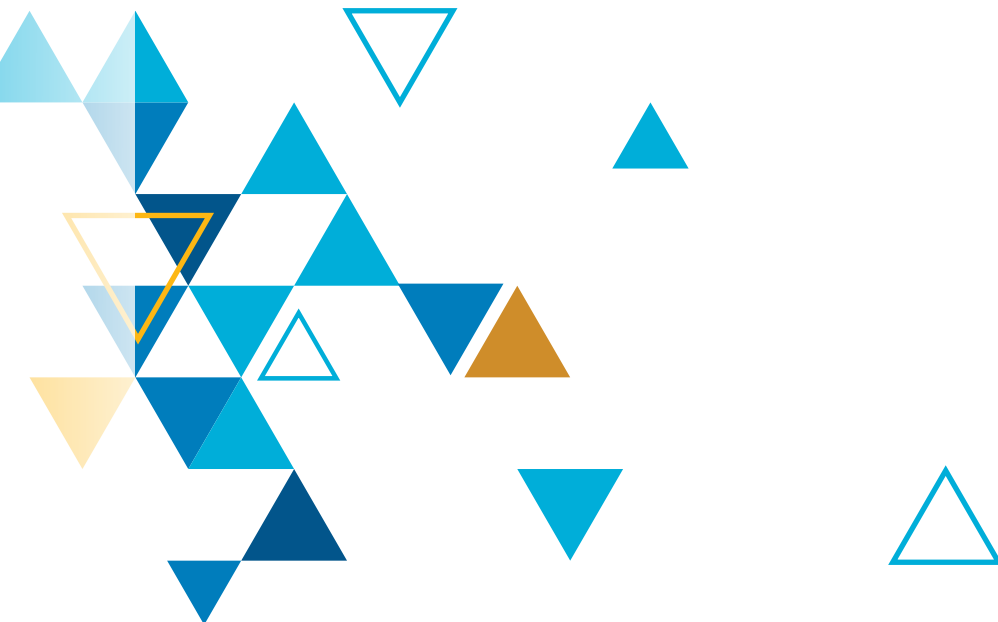
The government of Fiji partnered directly with civil society to prepare its VNR. This included the creation of a Civil Society Organization Voluntary Review Taskforce that organized a two-day forum to report on how civil society is contributing to the implementation of the 2030 Agenda. The taskforce included a range of civil society organizations representing women, people with disabilities, children, LGBTQ+ individuals, the private sector and non-governmental organizations.

Source: Excerpt adapted from Fiji's VNR report.



RECOMMENDATIONS

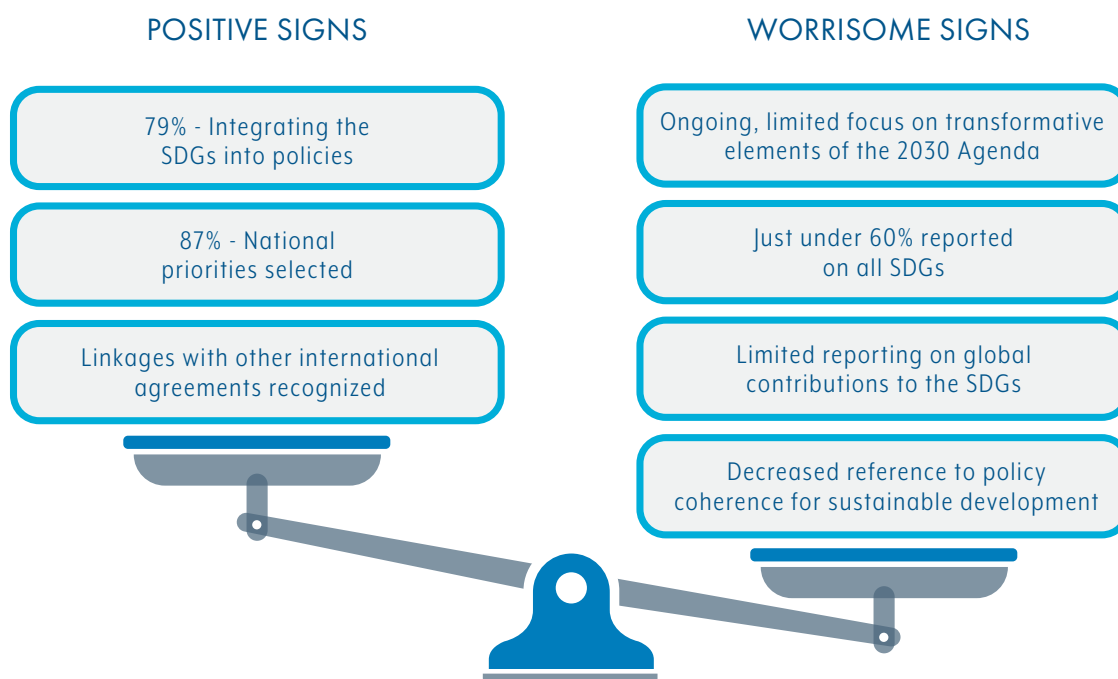
- ✓ Follow good practice in multi-stakeholder engagement by ensuring that approaches are timely, open and inclusive, transparent, informed and iterative.
- ✓ Support an enabling environment for multi-stakeholder engagement through the legislation, regulation and the creation of policies that set out how engagement will occur.
- ✓ Create and report on formal mechanisms to ensure regular and inclusive stakeholder engagement.
- ✓ Engage diverse stakeholders in the selection of national priorities and partner with non-state actors to reach the furthest behind.
- ✓ Develop a range of opportunities for multi-stakeholder engagement in VNRs including through online and in-person public consultation, soliciting inputs to and feedback on draft reports, and inclusion of non-state actors as partners in carrying out the review and drafting the VNR report.



POLICIES FOR 2030 AGENDA IMPLEMENTATION

KEY FINDINGS

- ◆ In 2019, most countries (79%) reported they carried out a baseline or gap assessment, most of which focused on policies related to 2030 Agenda implementation. In 2018 countries most commonly assessed policies and data.
- ◆ More countries (79%) reported integrating the SDGs into their policies in 2019 than in 2017 and 2018 when only half of countries reported similar approaches.
- ◆ Countries continue to focus on the SDGs rather than the broader 2030 Agenda and its transformational principles overall, except the principle of leaving no one behind. VNR reports for 2019 showed a decline in the number of countries pointing to the universal nature of the 2030 Agenda, human rights-based approaches and planetary boundaries.
- ◆ Four years after the adoption of the 2030 Agenda, 87% of countries reported the selection of national priorities, compared to 76% in 2018 and 2017. Priorities related to the economy, social outcomes and governance are most commonly cited, followed by the environment. Only 17 countries reported selection of national targets and indicators.
- ◆ Countries are backsliding on reporting integrated approaches to implement the SDGs. Only 57% of countries gave equal attention to economic, social and environmental dimensions of development in their VNR reports and only a quarter referred to appropriate linkages between the goals, down from previous years. Over 40% of VNR reports did not assess the full set of SDGs.
- ◆ Reporting on linkages between the 2030 Agenda and relevant international agreements shows improvement in 2019 over 2018. This suggests increased recognition of the synergies between the 2030 Agenda and other relevant agreements to promote sustainable development.
- ◆ Fewer countries focused on policy coherence for sustainable development as a guiding framework for 2030 Agenda implementation. VNR reports revealed limited analysis of domestic and foreign policies on the realization of the SDGs globally in 2019, down from previous years.

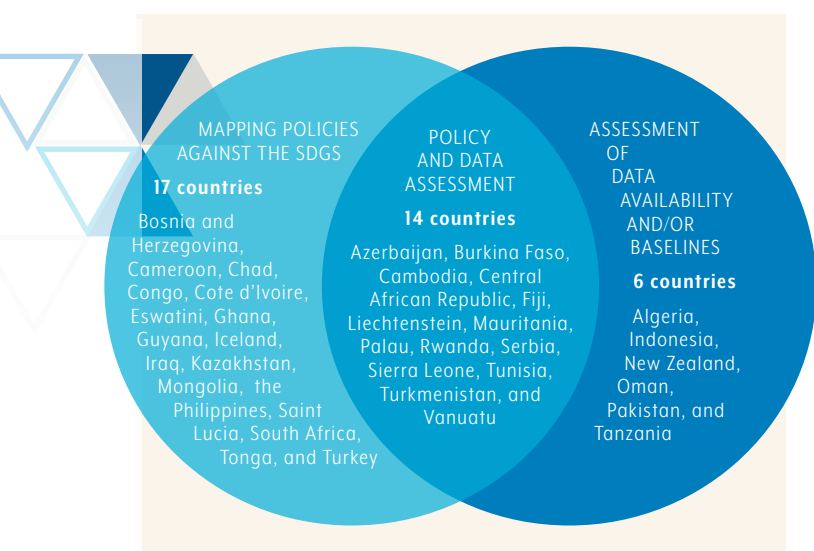


BASELINE OR GAP ANALYSIS

Baseline and gap analyses are vital to informing Agenda 2030 policy priorities. They ensure decisions are grounded in the needs of the community and provide a baseline against which to measure progress towards achieving the goals. In 2019, 79% of reporting countries indicated they performed an assessment for all or some SDGs. Azerbaijan, Cameroon, Chad, Kuwait and Liechtenstein did not assess the full set of SDGs. Chile, Croatia, Guatemala, Israel, Lesotho, Mauritius, Nauru, Timor-Leste and the United Kingdom did not indicate that they had carried out a gap analysis or baseline assessment. Nevertheless, it should be noted that Chile did present an assessment in its 2017 VNR report. In Guatemala's 2017 VNR, Guatemala indicated it was planning an assessment, however, there is no mention of that assessment in the 2019 report. Israel did not provide an assessment it did include statistical information as to how Israel compared with other countries.

Overall 2019 saw an uptake in the proportion of countries reporting that they had carried out a baseline or gap analysis over previous years. In 2018, 70% of countries noted that they had carried out an assessment or planned to while in 2017, the number was 84 versus 62% in 2016.

FIGURE 5. TYPES OF BASELINE OR GAP ASSESSMENTS LISTED IN VNR REPORTS



BEST PRACTICE SPOTLIGHT

Assess policies, data availability and baselines to inform prioritization and nationalization of the 2030 Agenda and ensure an evidence-based approach to implementation.

In terms of the content of assessments, the degree to which assessments were detailed varied, though what was assessed was often clear. The most common type of assessment noted in VNR reports related to examining policies and their alignment with the SDGs (36%). In 2018 the most common type of assessment noted in VNR reports was for data and policies (33%). In 2017, most assessments (36%) focused on data availability and/or the establishment of baselines.

In terms of the results of assessments, for countries that assessed policies, the VNR reports tend to provide information regarding the extent to which the SDGs and their targets are aligned or integrated into national policies, with some countries providing details on the percentage of targets aligned. This is particularly the case for countries that use the United Nations Development Programme's Rapid Integrated Assessment tool. The results of data assessments tend to be presented in terms of overall data availability. Information on gaps in terms of progress for 2030 Agenda implementation is also presented in the goal-by-goal analysis for some countries (however this information is not explicitly linked to the assessment carried out or showcased as results of the assessment).



A CASE STUDY IN GOOD PRACTICE: MAKING USE OF THE UNITED NATIONS DEVELOPMENT PROGRAMME'S RAPID INTEGRATED ASSESSMENT TOOL TO SUPPORT 2030 AGENDA IMPLEMENTATION

Similar to 2018, a number of VNR noted the use of the [United Nations Development Programme's Rapid Integrated Assessment Tool](#) to assess alignment of existing national policies to the SDGs. Bosnia and Herzegovina, the Central African Republic, Guyana, Iraq, Kazakhstan, Saint Lucia, Tonga, Tunisia, and Turkmenistan made use of the tool to assess their policies. The tool assists countries to mainstream the SDGs into national and subnational planning through an assessment of readiness for SDG implementation. It includes a set of steps and templates that enable countries to assess the relevance of the SDGs and interlinkages across targets.

RECOMMENDATIONS

- ✓ Conduct an assessment that identifies gaps in existing policies and programs, examines data availability, and sets out baselines from which to measure progress and assess where additional efforts are needed.
- ✓ Articulate how the assessment was conducted and provide a summary of the gaps identified for each goal.
- ✓ For countries present a subsequent VNR report to the HLPF, identify where progress has been made since initial policy and data assessments and provide information on changes between reporting years at national and subnational levels and for the furthest behind.



INCORPORATION OF THE 2030 AGENDA INTO NATIONAL FRAMEWORKS AND POLICIES

Incorporating the 2030 Agenda, including the SDGs and its transformative principles, into policies, plans and programs is a building block for implementation. National frameworks and policies set the overall direction for implementation and provide guidance to government institutions and other stakeholders. In 2019, 79% of countries reported integrating the SDGs into national policies. While most countries (36) incorporated the SDGs into national policies, Bosnia and Herzegovina noted the creation of a strategic framework to implement the SDGs. Burkina Faso, Guatemala and the United Kingdom also pointed to the creation of national SDG implementation plans in addition to incorporating the SDGs into their policies. Overall, findings for 2019 show an increase in countries integrating the SDGs into their policies over reporting in 2017 and 2018 where only half of countries reported similar approaches.

BEST PRACTICE SPOTLIGHT

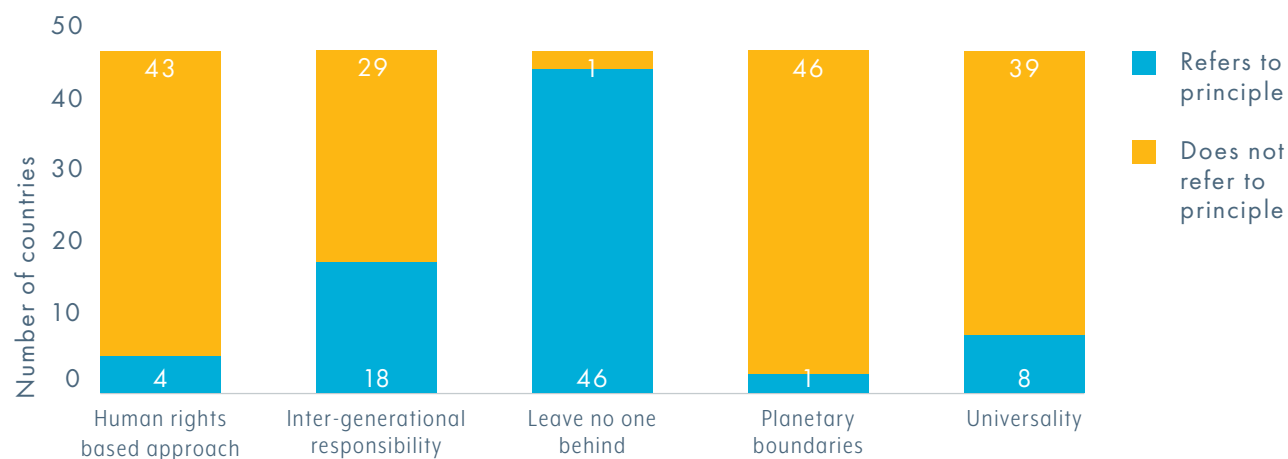
Integrate Agenda 2030 priorities into national policies and frameworks and develop a roadmap to accelerate implementation.

INTEGRATING THE 2030 AGENDA PRINCIPLES

The 2030 Agenda is about more than the SDGs. It is informed by the principles of universality, human rights, integration, partnership, inclusivity, pursuing development within planetary boundaries, inter-generational responsibility and leaving no one behind. These principles represent the spirit of the 2030 Agenda and serve as transformative elements of implementation. The assessment of VNR reports looks at whether they mention principles of the 2030 Agenda, including human rights-based approaches, leaving no one behind, universality, inter-generational responsibility and planetary boundaries.²⁴

As shown in Figure 6, the principle of leaving no one behind is well established and referred to in VNR reports with all countries, except Nauru referring to this principle. This finding points to a continued upward trend in countries referring to leaving no one behind from 89% in 2018 and 87% in 2017. Like 2018, inter-generational responsibility was the next most cited principle (39% of countries), though it should be noted that reports refer to this principle in different ways, such as the rights of future generations or responsibility towards future generations. Compared to 2018, reference to the principles of universality, a human rights-based approach and planetary boundaries all saw declines. Universality was referred to in 16 VNR reports in 2018 and only eight reports in 2019.

FIGURE 6. REFERENCE TO 2030 AGENDA PRINCIPLES



²⁴ Other principles are captured in the sections that follow through the examination of integration, stakeholder engagement and partnership.

BEST PRACTICE SPOTLIGHT

Explicitly link the implementation of each SDG to relevant national and international human rights frameworks. Establish policies and institutions to ensure a human rights-based approach to sustainable development in 2030 Agenda implementation.

Mauritania, Mongolia, Serbia and Tunisia explicitly referred to the human rights-based approach (versus six countries in 2018 and 10 in 2017). Nevertheless, 29 countries made some reference to human rights in their VNR reports, up from 28 in 2018. Twelve VNR reports, up from nine in 2018, refer to human rights as central to the 2030 Agenda and provide evidence throughout the VNR report on the prioritization of human rights and/or their links to specific SDGs. Another 18 reports also refer to human rights occasionally, generally in relation to specific SDGs, particularly SDG 16 on peace, justice and strong institutions, although they do not include an overarching reference to human rights in relation to the 2030 Agenda. In 2018, nine countries took a similar approach. Some countries included reference to international and national human rights legislation throughout their report, highlighting the establishment of institutions and policy processes that aim to guarantee human rights. For example, Serbia's VNR report includes a subsection in the analysis of SDG 16 on peace, justice and strong institutions by the Human and Minority Rights Office of the government. Turkmenistan's VNR report extensively

addresses the protection of human rights, including in reporting on specific SDGs. The report has a dedicated section on human rights protection which highlights cooperation with the United Nations and a National Action Plan on Human Rights (2016-2020) among other initiatives. Vanuatu's report highlighted challenges with respect to promoting human rights and has developed national targets related specifically to safeguarding human rights.

Only one country – Oman – referred to planetary boundaries, compared to three countries in 2018. Of the [nine planetary boundaries identified by the Stockholm Resilience Center](#),²⁵ countries that do not refer directly to planetary boundaries tend to refer to climate change, biodiversity, land system change, and chemical pollution. Some reports also referred to the ozone and ocean acidification, but with less frequency. Even in the instances where reports refer to some of the planetary boundaries, they are not understood as such, but rather presented as part of country progress and commitments related to environmental goals.

As with previous reporting years, VNR reports show that countries tend to focus on the SDGs rather than the broader 2030 Agenda and its transformational principles overall. While the near universal reference to leaving no one behind is welcome, the decline in countries pointing to the universal nature of the agenda, human rights-based approaches and planetary boundaries is a worrying trend.

**A CASE STUDY IN GOOD PRACTICE: TURKMENISTAN'S FOCUS ON HUMAN RIGHTS**

Turkmenistan's VNR report has a strong focus on human rights and children's rights. The VNR details the government's 2016-2020 National Action Plan on Human Rights. It also looks at how children's rights are fulfilled based on the best interest for a child including the provision of an inclusive environment that permits the child to thrive. The government also announced plans to eradicate child labour and pointed to the creation of an independent national Ombudsman for Human Rights.

Source: Except adapted from Turkmenistan's VNR report.

²⁵ These include stratospheric ozone depletion, loss of biosphere integrity (biodiversity loss and extinctions), chemical pollution and release of novel entities, climate change, ocean acidification, freshwater consumption and the global hydrological cycle, land system change, nitrogen and phosphorus flows to the biosphere and oceans and atmospheric aerosol loading.



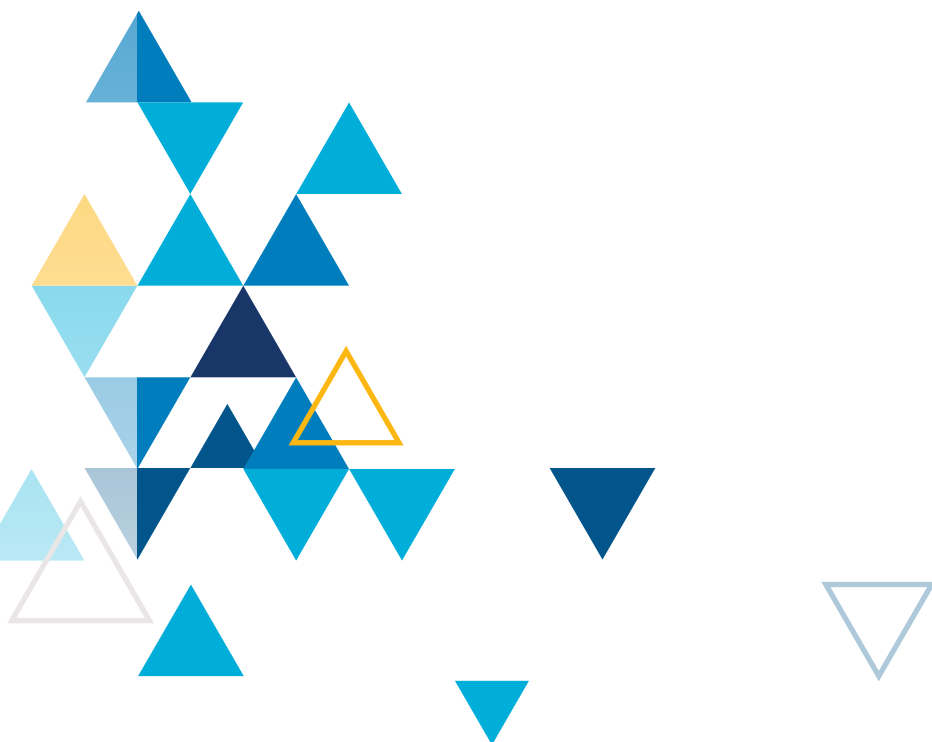
A CASE STUDY IN GOOD PRACTICE: SERBIA'S COMMITMENT TO PRINCIPLES

Serbia committed to a whole-of-government and whole-of-society approach to 2030 Agenda implementation. The VNR report highlights the government's commitment to universality, leaving no one behind, the integrated and indivisible nature of the SDGs and partnerships among different stakeholders. The VNR report stressed the need for a holistic and inclusive approach to empower every individual regardless of sex, race, ethnic background or identity. Serbia and the United Nations developed a 2016-2020 Partnership Framework that has been fully integrated into Serbia's national plans.

Source: Excerpt adapted from Serbia's VNR report.

RECOMMENDATIONS

- ✓ Fully integrate the 2030 Agenda and the SDGs into national and subnational plans and strategies based on an evaluation of existing policies, approaches and progress to identify gaps, adapt policies and target areas where further progress is needed especially for the furthest behind groups.
- ✓ Operationalize the principles of the 2030 Agenda in approaches to implementation recognizing the universal, human rights-based and interlinked nature of the agenda. VNR reports should demonstrate how approaches to sustainable development are transformative based on the principles of the 2030 Agenda and not just the SDGs.
- ✓ Ground plans and strategies in human rights, including by linking activities to international and national human rights commitments and establishing appropriate institutions and mechanisms to support a human rights-based approach to sustainable development.
- ✓ Undertake actions with reference to and respect for planetary boundaries and responsibilities towards future generations, including avenues for intergenerational partnerships.



NATIONALIZING THE 2030 AGENDA

While successful implementation of the 2030 Agenda requires that governments work towards realizing all SDGs, governments are expected to implement the 2030 Agenda in line with their national context and priorities. This means identifying national (and local) priorities, targets and indicators through inclusive and participatory processes. This process helps countries situate implementation in light of baselines and existing progress, generate ownership and adapt the goals to country-specific contexts. In the context of prioritization, the integrated nature of the 2030 Agenda means that countries can be a leader on some goals but a laggard on none.

BEST PRACTICE SPOTLIGHT

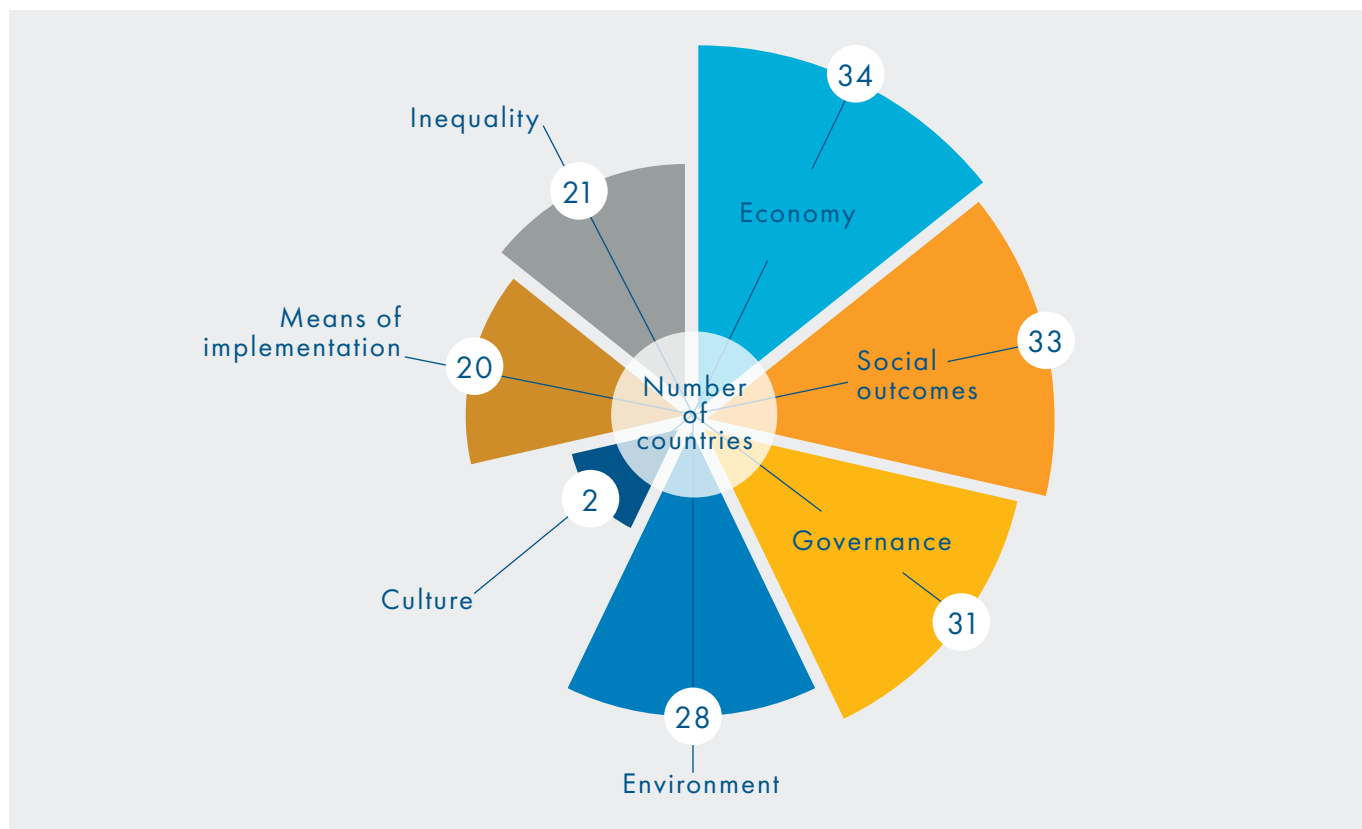
Include all dimensions of sustainable development in the selection of national priorities.

PRIORITIES

Four years after the adoption of the 2030 Agenda, 41 countries, or 87% that reported in 2019, noted the selection of national priorities. This compares to 76% in 2018 and 2017. For the six countries that have not selected national priorities, four noted that they plan to select national priorities going forward. Like previous reporting years, how countries articulate their priorities vary. Some list national priorities in terms of specific SDGs while others note priority areas, such as economic growth or social inclusion that apply to more than one goal. Others still point to priority targets within goals.

The 38 countries that provided information on their priorities for 2030 Agenda implementation tended to showcase most SDGs, resulting in increased references for all priority areas over previous years. The most commonly cited priorities included those related to the economy (34 countries, 72%) and social outcomes (33 countries, 70%)

FIGURE 7. PRIORITIES FOR 2030 AGENDA IMPLEMENTATION



(Figure 7). In 2018, these figures were 30 and 32 countries, respectively. A slightly larger number of countries prioritized the environment in 2019 at 28 versus 26 in 2018. The number of countries reporting governance issues as a priority rose in 2019 with 31 countries versus 21 countries in 2018 and 2017. More countries also prioritized inequality at 21 countries versus 13 in 2018 and nine in 2017. Twenty countries pointed to issues related to the means of implementation, or SDG 17, a figure that stood at 14 in 2018 and 10 in 2017. Only two countries – Kuwait and Oman – pointed to culture as a priority overall in 2019, down from six countries in 2018. Cambodia added an additional priority for its national context – reducing landmines and unexploded ordnances. Bosnia and Herzegovina also included an SDG 18 to be mine free by 2030.

NATIONAL TARGETS AND INDICATORS

The selection of national (and local) targets and indicators links national priorities to monitoring and follow-up and review. In 2019, 60% of countries provided some information on the selection of national targets and indicators. Most countries reported selecting national targets and indicators – 17 of the 29 countries that provided information. This is an improvement over 2018 when only seven countries reported identifying both targets and indicators. Seven countries reported only having developed national targets while four pointed to the selection of indicators only. Azerbaijan, Croatia, Timor-Leste, Eswatini, Fiji, Ghana, Iceland, Israel, Kazakhstan, Mauritius, Nauru, Saint Lucia, Serbia, Sierra Leone, Turkey, the United Kingdom and Vanuatu did not provide information on the selection of national targets and indicators. Information available in the VNR reports for Chile and Guyana was unclear on whether the countries had developed national targets and indicators.



A CASE STUDY IN GOOD PRACTICE: NEW ZEALAND'S LIVING STANDARDS FRAMEWORK

The New Zealand Treasury created a Living Standards Framework through a broad process of public consultation. The framework analyzes current and future well-being of New Zealanders according to social, economic and environmental indicators. Well-being is defined along the following indicators: civic engagement and governance, cultural identity, environment, health, housing, knowledge and skills, income and consumption, jobs and earnings, safety, social connections, subjective well-being and time use. The framework considers four types of capital: nature, human, social and financial and physical. It informs the government's implementation of the 2030 Agenda.

Source: Except adapted from New Zealand's VNR report.

RECOMMENDATIONS

- ✓ Identify national sustainable development priorities that address all dimensions of sustainable development, recognizing the interlinkages between society, the economy, the environment and governance.
- ✓ Develop national targets and indicators through an inclusive and participatory process to complement global targets and indicators.

INTEGRATION AND POLICY COHERENCE

The 2030 Agenda is significant in its scope and scale. It covers economic, social and environmental dimensions of sustainable development, alongside issues related to governance, culture, inequality and partnership. It has implications for domestic and foreign policies as well as efforts at the local level. Governments and other stakeholders face the challenge of ensuring an integrated and coherent approach to 2030 Agenda implementation. Implementation must promote synergies to realize progress on all dimensions of sustainable development at local, national and global levels while addressing trade-offs.

REPORTING ON THE SDGs

While the HLPF has an annual theme, countries are encouraged to report on all 17 SDGs. This facilitates assessment of how well countries are progressing on the

BEST PRACTICE SPOTLIGHT

Provide a detailed assessment of all 17 goals, with appropriate linkages to all dimensions of sustainable development and reference to domestic and global efforts to realize the 2030 Agenda.

SDGs. In 2019, 28 (59%) countries provided information on all 17 SDGs (Table 1), the same number of countries as in 2018. Azerbaijan, the Philippines, and Tanzania only provided information on the SDGs selected by the HLPF theme. Fifteen countries presented on a different subset of the SDGs. Landlocked countries tend fall into this category as they do not review SDG 14 on life below water, a finding consistent with previous reviews of VNR reports. Nauru presented main messages to the HLPF and as such did not provide a goal-by-goal analysis. No country presented progress through a thematic discussion with references to individual goals as we saw in the review of 2018 and 2017 VNR reports.



Charlie Forgham-Bailey / Save The Children

TABLE 1. GOAL BY GOAL REPORTING IN THE 2019 VNR REPORTS

SDG COVERAGE	COUNTRIES		
All SDGs examined (28 countries)	Algeria Bosnia and Herzegovina Cambodia Cameroon Côte d'Ivoire Croatia Fiji Ghana Guatemala Guyana	Iceland Indonesia Israel Kazakhstan Kuwait Liechtenstein Mauritania Mauritius Mongolia New Zealand	Oman Palau Serbia Sierra Leone South Africa Turkey United Kingdom Vanuatu
SDGs covered by the HLPF theme (3 countries)	Azerbaijan	Philippines	Tanzania
Limited set of country-selected SDGs (15 countries)	Burkina Faso Central African Republic Chad Chile Congo	Eswatini Lesotho Iraq Pakistan Rwanda	Saint Lucia Timor-Leste Tonga Tunisia Turkmenistan
SDGs examination not articulated in the VNR	Nauru		



A CASE STUDY IN GOOD PRACTICE: REPORTING ON THE STATUS OF THE SDGS IN OMAN'S VNR REPORT

Oman uses two approaches to assess progress over time. The Sustainable Development Goals Information Board measures positive results against targets noting when 1) positive results have been achieved according to the SDG, 2) some positive results have been achieved, or 3) a negative trend is emerging.

The National Center for Statistics and Information audits the 100 indicators that reflect the country's 72 targets. It assesses the achievement of SDGs by measuring the overall trends of indicator values and divides results into the following categories: 1) goals achieved, 2) movement towards achieving the goals, 3) average achievement of the goals, 4) challenges to achieve the goals, and 5) goal not evaluated.

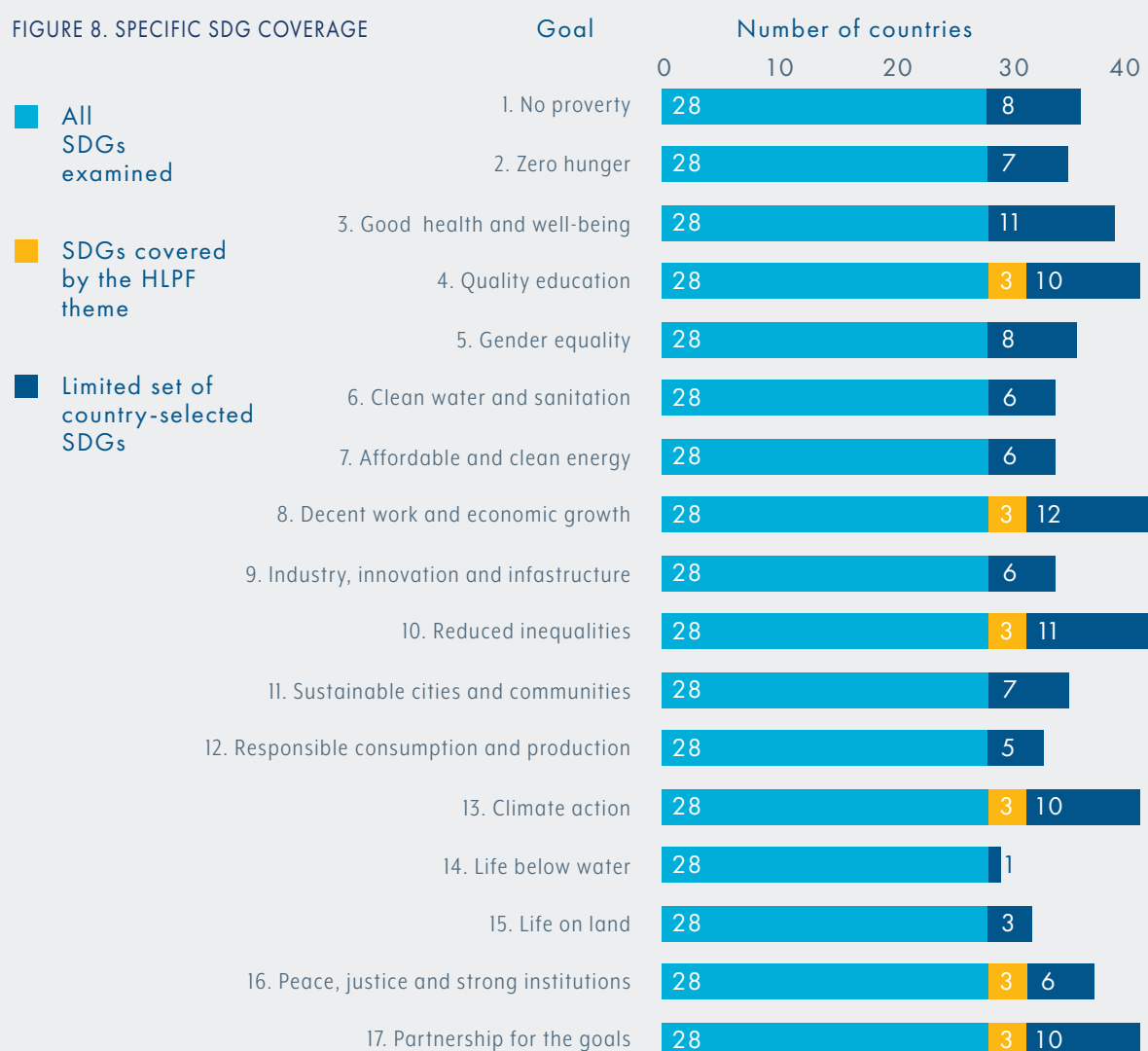
Source: Excerpt adapted from Oman's VNR report.

Figure 8 provides an overview of the goals most cited in VNR reports according to the approach taken to the goal-by-goal analysis.

The review suggests a positive trend in VNR reports towards greater detail in the examination of SDGs, targets and indicators. Most countries, 89%, provided a detailed examination versus 65% in 2018 and 64% in 2017. Detailed examinations tend to include overall information on the status of a particular SDG, efforts to accelerate implementation, successes and challenges. Four countries provided only summary level information while Nauru did not provide details of the implementation of specific SDGs in its main messages.

With respect to the integrated nature of the SDGs, the review of VNR reports also looks at the extent to which countries refer to linkages between the goals as well as coverage of all three dimensions of sustainable development (social, economic and environmental) overall in the VNR report. Despite more detailed reporting on the SDGs compared to previous years, the review of 2019 VNR reports found a continued decline in the number of countries making applicable linkages to all three aspects of sustainable development between the goals. In 2019, 25% made references to linkages versus 37% in 2018 and 49% in 2017. These results may indicate that countries are not sufficiently ensuring integration in their approaches to 2030 Agenda implementation.

FIGURE 8. SPECIFIC SDG COVERAGE



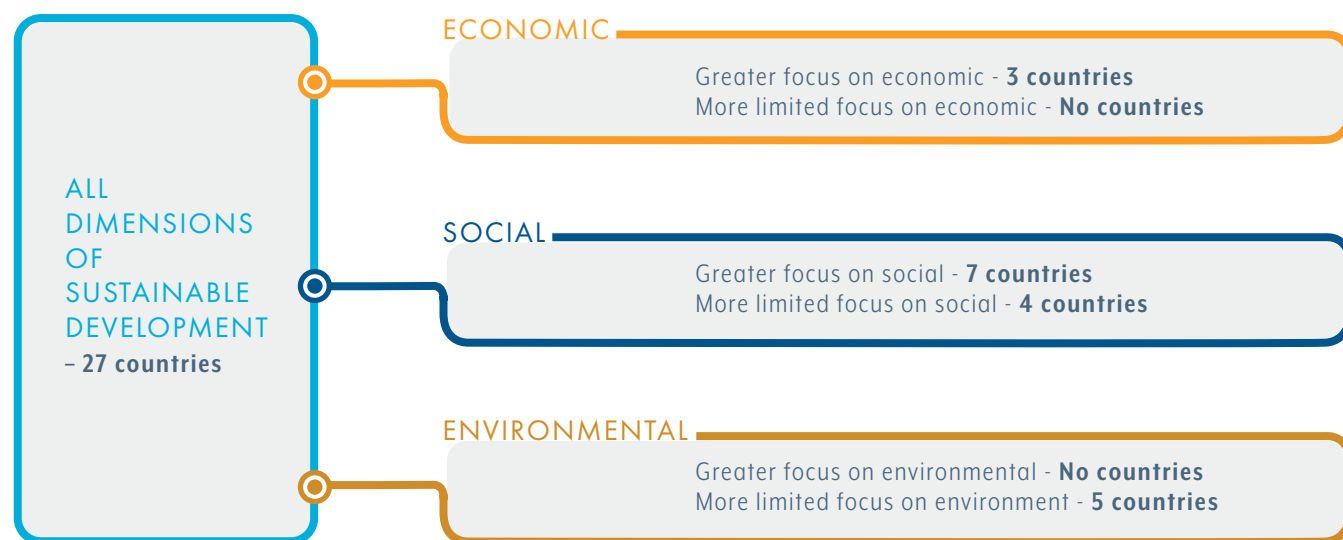
In addition to more limited reference to linkages between the goals, VNR reports also showed a decline in the number of countries giving equal attention to the all three dimensions of sustainable development. Figure 9 provides an overview of the extent to which countries examined all three dimensions of sustainable development.²⁶ Twenty-seven countries, or 57%, placed equal emphasis on the three dimensions of sustainable development versus 29 (63%) in 2018 and 33 (75%) in 2017. Seven countries (14%) addressed all three dimensions of sustainable development but placed greater importance on the social. Azerbaijan, Chile and Kuwait addressed all dimensions of sustainable development but put greater emphasis on the economy. Algeria, Mauritania, Serbia, Timor-Leste and Tunisia gave more limited attention to the environment. Eswatini, Oman, Rwanda, and Tanzania placed limited focus on the social dimensions. Overall, the review of VNR reports over 2017-2019 suggests a worrisome decline in terms of the extent to which countries are reporting integrated approaches to implementing the SDGs.

POLICY COHERENCE FOR SUSTAINABLE DEVELOPMENT

The review of VNR reports looks at the extent to which countries make linkages to international agreements related to the 2030 Agenda and policy coherence for sustainable development. There are many international agreements and frameworks that support implementation the 2030 Agenda. The review examined references to climate change and the [Paris Agreement](#), the [Addis Ababa Action Agenda](#), the [Convention on Biological Diversity](#), the [Sendai Framework for Disaster Risk Reduction](#) and the [global aid development effectiveness agenda](#).²⁷

Overall, reporting on linkages between the 2030 Agenda relevant international agreements shows improvement in 2019 over 2018 except for a decline in references to the Convention on Biological Diversity. In 2019, all countries (95%) except Congo and Sierra Leone mentioned the Paris Agreement on climate change. Although Sierra Leone did not mention the Paris Agreement, the country did provide information on how it was addressing climate change.

FIGURE 9. ATTENTION TO SOCIAL, ECONOMIC AND ENVIRONMENTAL DIMENSIONS OF SUSTAINABLE DEVELOPMENT IN VNR REPORTS



²⁶ Nauru is excluded from Figure 9.

²⁷ The revised Secretary-General's voluntary common reporting [guidelines](#) for 2020 now encourage countries to make specific reference to these agreements (and others) in the introductory section.



A CASE STUDY IN GOOD PRACTICE: TONGA'S RISK RESILIENCE TOOL KIT

Tonga developed a Risk Resilience Tool Kit. The kit helps corporate planners identify and assess risks for a specific project. When the tool kit identifies a risk, the corporate planner is directed to the appropriate authority and a series of risk management and risk mitigation efforts are undertaken. The reflective exercise helps corporate planners design better projects that account for the risks posed to Tongan communities. Institutional processes have been updated to include the use of the tool kit. In addition, the Ministry of Finance has made it a requirement that projects submitted for funding to use the tool kit as part of their request. Communities also apply the tool kit to screen community projects for economic, social and environmental opportunities and risks.

Source: Excerpt adapted from Tonga's VNR report.

In 2018, 82% of countries referenced the Paris Agreement in their VNRs. In 2017, 22% countries reported on climate change. Compared to previous years, 2019 marked an improvement of countries reporting on climate change and the Paris Agreement. As with previous years, VNR reports tend to point to national climate policies, efforts to reduce greenhouse gas emissions, renewable energy and improved energy efficiency and efforts to reduce vulnerabilities to climate change and disasters. Some countries also referred to education initiatives, adaptation, and conservation initiatives. In terms of other environment related agreements, the review found that only 29% of countries referred to the Convention on Biological Diversity, a decline from 2018 when 57% of countries reported on the link. In relation to the Sendai Framework for Disaster Risk Reduction, 59% of countries noted the framework in 2019 versus 41% in 2018.

With respect to financing the 2030 Agenda and other means of implementation, VNR reports continue to show

a positive trend in terms of references to the Addis Ababa Action Agenda. Over half of VNR reports, 57%, referred to the Addis Ababa Action Agenda in 2019 versus 46% in 2018 and 33% in 2017. However, VNR reports showed even more limited reference to the aid effectiveness and development effectiveness agenda in 2019 with four countries compared to nine in 2018. The Philippines pointed to its participation in the 3rd Monitoring Survey of the Global Partnership for Effective Development Cooperation. Timor-Leste described its commitment to country-owned and country-led aid and noted efforts by the G7+, including the New Deal framework for fragile and conflict-affected states. Guatemala pointed to the Paris Declaration on Aid Effectiveness while the United Kingdom noted that it delivers international assistance at the highest level of aid effectiveness.

Beyond coherence with relevant international frameworks, implementation of the 2030 Agenda also depends on policy coherence for sustainable development. Domestic policies have an impact on the realization of sustainable



A CASE STUDY IN GOOD PRACTICE: INTEGRATING CLIMATE CHANGE EDUCATION IN SCHOOLS IN LIECHTENSTEIN

Liechtenstein integrated climate change across the SDGs. Climate change and related issues have been integrated in the primary and elementary school systems. This approach is intended to empower young people to act and combat climate change. Students are encouraged to engage with the SDGs. For example, on SDG 13 (climate action), students look at nature, energy use and environmental protection. They are encouraged to come up with their own projects and implement them in class. The information is then placed onto an internet platform and presented at a local event. Over the course of the five-year project, teaching aids and materials will be designed to support further education.

Source: Excerpt adapted from the VNR report for Liechtenstein.

development at home and abroad. In this context, policy coherence for sustainable development is about ensuring that domestic policies maximize their positive contributions and minimize negative contributions to sustainable development globally. Just over half of reporting countries – 24 – referred to policy coherence in their VNR report. However, all these countries except New Zealand and the United Kingdom refer to policy coherence in the context of domestic policies. Countries tend to point to the challenges they face in realizing policy coherence at the domestic level with some pointing to efforts to ensure coherent implementation of the 2030 Agenda.

BEST PRACTICE SPOTLIGHT

Link the 2030 Agenda to relevant international agreements that support sustainable development to ensure coherency and synergies in implementation.

In comparison to previous years, a limited number of countries examined the impacts of their foreign and/or domestic policies on the realization of the SDGs globally. Only New Zealand, Turkey and the United Kingdom pointed to the impacts of their domestic and foreign policies on the realization of the SDGs globally (versus 10 countries in 2018 and 11 in 2017). In addition to highlighting the impacts of international assistance and other efforts related to global partnership, New Zealand and the United Kingdom

noted efforts to address agricultural subsidies while Turkey noted its support for Syrian refugees. Eight countries noted the impacts of their foreign policies – largely in the form of the provision of foreign aid – on the SDGs globally. This compares to 15 countries in 2018 and 17 countries in 2017. Nevertheless, some countries provided a systematic analysis of their global contributions. For example, Israel and the United Kingdom included information on their contributions to the SDGs globally as part of the goal-by-goal analysis. Iceland included information on implementation targets under each SDG, particularly those related to contributions for development partners. Israel, New Zealand, Turkey and the United Kingdom provided information on their global efforts to contribute to the SDGs as part of the goal-by-goal analysis.

Overall VNR reporting for 2019 showed a decline in the extent to which countries focused on policy coherence for sustainable development as both a guiding framework for 2030 Agenda implementation and in terms of analysis of domestic and foreign policies on the realization of the SDGs globally.

BEST PRACTICE SPOTLIGHT

Include information on global contributions to the SDGs alongside assessments of progress at national and subnational levels, recognizing the impacts of domestic and foreign policies.

RECOMMENDATIONS

- ✓ Assess all 17 goals in VNR reports, respecting the indivisible nature of the 2030 Agenda and the SDGs.
- ✓ Ensure all dimensions of sustainable development are addressed in SDG implementation and VNR reporting. Linkages and synergies between the different dimensions of sustainable development should be clearly stated in policies, supported through implementation and included in reporting - all to help ensure clear integration.
- ✓ Link implementation of the 2030 Agenda to relevant international agreements that support 2030 Agenda implementation, such as the Paris Agreement on climate change, the Addis Ababa Action Agenda, the Convention on Biological Diversity, the Sendai Framework for Disaster Risk Reduction and global agreements on aid and international development effectiveness, including in VNR reporting.
- ✓ Provide an assessment of domestic and global dimensions of sustainable development in the goal-by-goal analysis, demonstrating contributions to realizing the SDGs at home and abroad, and supporting policy coherence for sustainable development.

IMPLEMENTING THE 2030 AGENDA

KEY FINDINGS

- ◆ In 2019, 79% of countries reported on leaving no one behind in terms of a dedicated chapter or robust information in their VNR report. All VNR reports except one indicated women, children and youth are at risk of being left behind. VNR reports also mentioned people with disabilities (96%), poor people (94%) and migrants and refugees (70%).
- ◆ Data to leave no one behind remains a recognized challenge with only nine countries noting efforts to leave no one behind are informed by existing data. Countries most commonly cited the need for more disaggregated data by gender, age and disability.
- ◆ Only 36% of countries highlighted embedding leaving no one behind or efforts to address inequality and social exclusion as part of overarching development plans. In 2019, 21% of countries recognized that leaving no one behind is a key challenge in 2030 Agenda implementation overall.
- ◆ While reporting on awareness-raising improved in 2019, countries continue to take ad hoc approaches to awareness raising with only four pointing to the creation of a communications strategy.
- ◆ Reporting on localization improved at just under 75%, up from 65% in 2018. A greater proportion of countries, 28%, pointed to the integration of the 2030 Agenda into local plans in 2019, an improvement over 13% in 2018.
- ◆ All countries except one reported on contributions by non-state actors however individual VNR reports continue to portray narrow perceptions of the roles that civil society organizations and reporting on the role of parliamentarians (23%), the private sector (53%) and academia (28%) declined in 2019 compared to 2018.
- ◆ Though financing and resource mobilization are the most commonly cited challenge to implementation noted by member states (53%), nearly 75% of countries reporting in 2019 have not costed 2030 Agenda implementation. Nevertheless, 30 countries, or 64%, reported information on budgeting with 14 indicating plans to incorporate the SDGs into budgeting processes and 16 noting having already done so.
- ◆ Reporting on the means of implementation improved overall for information on domestic resources and technology as well as lessons learned (51%) and challenges (96%). Declines were seen for reporting on international public finance (77%), trade (60%), systemic issues (47%), best practices (38%) and learning from peers (4%).
- ◆ In 2019, more countries provided information on follow-up and review at the national level (85%) and data availability (76%) compared to 2018. While increased reporting in these areas is welcome, countries provided limited reference to when, how and to whom national reporting will occur. Only five countries referred to the role of parliament.



LEAVE NO ONE BEHIND

The Secretary-General's voluntary common reporting guidelines encourage member states to include a chapter on leaving no one behind. In 2019, 81% of countries reported on leaving no one behind in terms of a dedicated chapter or robust information in their VNR report. Countries typically provided a relatively detailed chapter on leaving no one behind in the goal by goal analysis. The United Kingdom provided examples of efforts to leave no one behind (LNOB) in its goal-by-goal analysis, as well as a short chapter on the subject. Ghana's VNR report included an annex with comments on who is being left behind and suggested interventions, identified through the VNR consultation process. Ten countries did not provide a chapter on leaving no one behind or significantly address the issue in other sections of their reports.

BEST PRACTICE SPOTLIGHT

Prepare a dedicated chapter on leaving no one behind in VNR reports and integrate information on efforts to leave no one behind in the goal-by-goal analysis.

UNDERSTANDING WHO IS AT RISK OF BEING LEFT BEHIND

The availability of disaggregated data is critical for informing efforts to LNOB. As noted in the [Inclusive Data Charter](#) of the Global Partnership for Sustainable Development Data, timely, comprehensive disaggregated data is critical to understand the experiences of the poorest and most marginalized. All populations must be included.

Reporting for 2019 indicates that countries continue to face the challenge of producing enough disaggregated data to monitor progress on leaving no one behind. VNR reports for nine countries indicated that efforts to LNOB were informed by existing data (compared to 13 in 2018). Moreover, the review of VNR reports showed that gender disaggregated data was mostly available or consistently available 57% of the time.²⁸

Regardless of data limitations faced by countries, all countries reporting in 2019 except Nauru identified groups that are being left behind or at risk of being left behind. This compares to 42 countries in 2018 and 33 in 2017, suggesting that reporting on the main populations at risk of being left behind continues to improve. Identifying who is left behind (and why) enables countries to target efforts that work to



BEST CASE STUDY IN GOOD PRACTICE: SIERRA LEONE AND TONGA STRENGTHEN DISAGGREGATED DATA TO LEAVE NO ONE BEHIND

Sierra Leone's VNR recognized the importance of information, data and data disaggregation identifying and supporting vulnerable populations. Sierra Leone performed the Integrated Household Survey, Demographic and Health Survey and the Multiple Cluster Indicator Survey to measure progress on the SDGs. The information gathered informed the government on vulnerable groups. Sierra Leone joined with other countries in the creation of a Multidimensional Poverty Index Report that provides information on poverty-related issues involving children. The report was issued in May 2019.

Tonga's Statistics Department developed innovative approaches to data disaggregation. Tonga used a 'small area estimation' technique to disaggregate the data on the main island and the rural islands, in villages and districts as well as in constituencies. A multidimensional poverty report was also disaggregated according to geographic region, leading to more targeted policy interventions for marginalized populations.

Source: Except adapted from the VNR reports for Sierra Leone and Tonga.

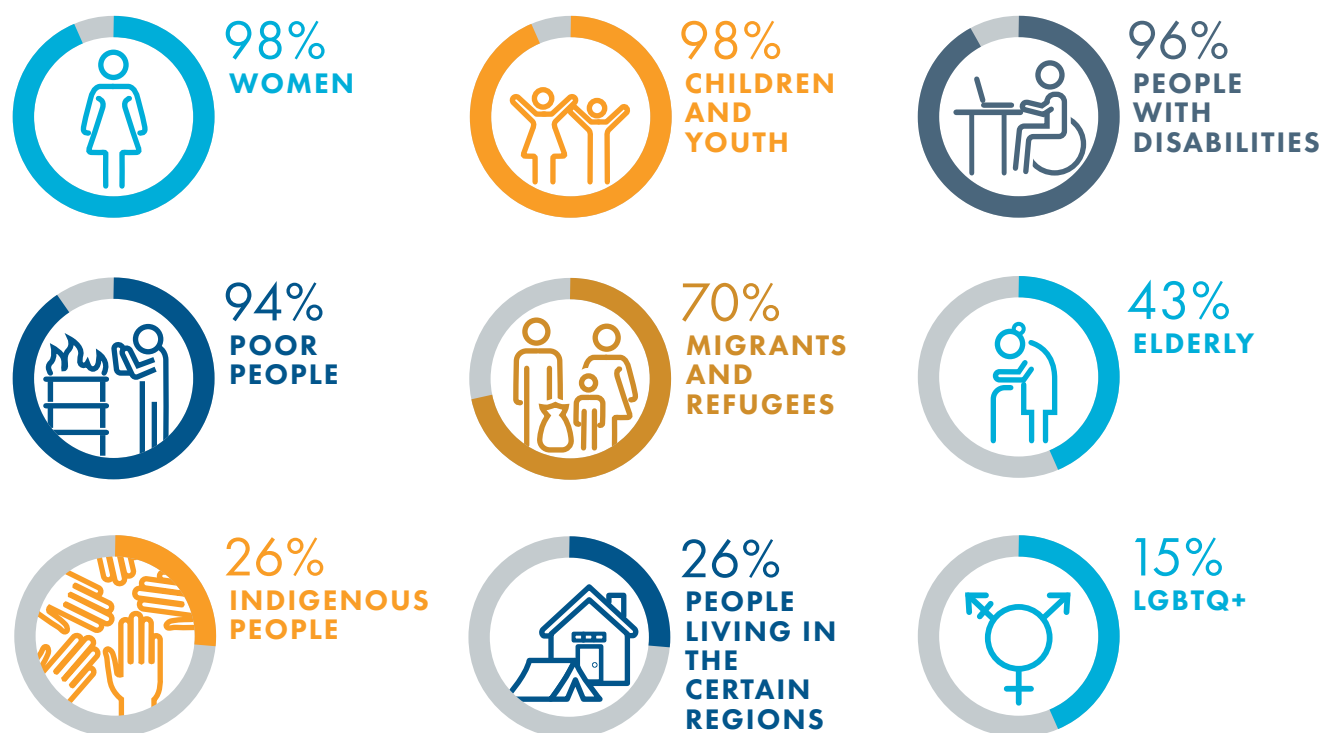
²⁸ For a more comprehensive overview see the ODI's [leave no one behind index](#) which provides an independent assessment of status of the data of leave no one behind.

ensure that all members of society benefit from progress on the 2030 Agenda.

Figure 10 provides an overview of the main groups identified as vulnerable or being left behind in 2019. It shows women (46), children and youth (46), people with disabilities (45), poor people (44 countries), migrants and refugees (33), elderly (20), indigenous (12) and people from particular or rural regions (12) are most at risk of being left behind. The findings for 2019 are in keeping with the vulnerable populations identified in 2018 and 2017. In 2018, people with disabilities (34), children and youth (30), women (25), and elderly people (21) are the groups most often cited as being left behind or at risk of being left behind. In 2017, women (28) were cited more often than people with disabilities. Also, in 2017, children and youth were cited 27 times, people with disabilities 21 times, and the elderly on 16 occasions.

In keeping with the trend over the years, 2019 saw a broader range of groups being identified in as being left behind or at risk of being left behind with countries noting specific groups within broad categories, such as children with disabilities or living in single-parent homes. In addition to the groups identified in Figure 10, seven countries identified lesbian, gay, bisexual, transgender, queer/questioning, two spirit and/or intersex people at being at risk of or being left behind. Six countries reported ethnic minorities of being at risk of or being left behind. Five countries identified people with HIV/AIDS, four countries reported Roma, two countries identified single-parent households, and two countries identified the unemployed as at risk of or being left behind. Fifteen countries provided additional categories of individuals and groups they identified as being at risk of being left behind.²⁹

FIGURE 10. GROUPS MOST COMMONLY IDENTIFIED AS VULNERABLE IN VNR REPORTS



²⁹ For example, Cambodia noted people without access to land. Ghana cited prisoners, farmers, homeless, rural unemployed, terminally ill, informal sector workers, people on the street, tuberculosis sufferers, and subsistence small farmers. Sierra Leone pointed to people with albinism and people in prison.



A CASE STUDY IN GOOD PRACTICE: BURKINA FASO'S SINGLE REGISTER FOR VULNERABLE GROUPS

Burkina Faso is creating a single register for vulnerable groups. The process began in 2017 and will end by 2022. To date, vulnerable groups have been identified in 67 municipalities. With this information, the government will extend integrated responses to better meet the needs of vulnerable groups.

Source: Except adapted from Burkina Faso's VNR.

EFFORTS TO LEAVE NO ONE BEHIND

In 2018, 41 countries provided information on efforts to LNOB versus 33 of 45 countries in 2017. Though not all countries included a dedicated section on leaving no one behind in their VNR report, all countries except Nauru provided information on efforts related to at least one vulnerable group in 2019. The same number of countries provided information on efforts to realize gender equality, an improvement over 2018 when 40 countries provided such information. Like 2018, the review of 2019 reports found a predominance of countries pointing to universal programs such as social assistance and existing specialized programs to LNOB. The combination of universal policies with targeted approaches and strong leadership can be an effective approach to reaching marginalized communities.³⁰ It is also worth noting that 17 countries highlighted embedding leaving no one behind or efforts address inequality and social exclusion at part of overarching development plans compared to 10 in 2018, suggesting

some movement towards incorporating the principle of leaving no one behind in the creation of national sustainable development policies. Moreover, some countries noted either reference to specific groups as part of national sustainable development policies or the creation of national policies related to targeting specific vulnerable groups such as women, children, migrants and people with disabilities.

Table 2 provides an overview of the main approaches to leaving no one behind identified for specific groups from VNR reports.³¹ It provides information for the groups for which countries most consistently provided information. Overall approaches to LNOB tend to refer to vulnerable groups more generally, including people living in poverty. More limited references were found across VNR reports to efforts related to supporting indigenous peoples, elderly people, specific ethnic groups, LGBTQ+ communities and people living in rural areas. Nevertheless, where referenced, countries tended to point to similar strategies for these groups as outlined in Table 2.



A CASE STUDY IN GOOD PRACTICE: TANZANIA'S DISAGGREGATED DATA FOR PEOPLE WITH DISABILITIES

Efforts in Zanzibar to leave no one behind with disabilities led and implemented by the Department of Disability Affairs, the Office of the Second Vice President of the Revolutionary Government of Zanzibar. The government created a database (JUMUISH-base) on people with disabilities and website. They also analyzed the sexual reproduction health rights and family planning situation of young people with disabilities. The government developed a five-year strategic plan for National Council for Persons With Disabilities in Zanzibar as well as a corresponding implementation strategy.

Source: Except adapted from Tanzania's VNR.

³⁰ Samman, Emma. 2016. *10 Things to Know about 'Leave no one Behind.'* London: ODI.

TABLE 2. APPROACHES TO LNOB HIGHLIGHTED IN VNR REPORTS

NUMBER OF COUNTRIES REPORTING APPROACH BY GROUP						
	OVERALL APPROACH	WOMEN	CHILDREN AND YOUTH	PEOPLE WITH DISABILITIES	MIGRANTS, REFUGEES, ASYLUM SEEKERS OR INTERNALLY DISPLACED PEOPLE	
APPROACH	National policy	17	23	5	4	4
	Sectoral policy	10	7	3	4	1
	Legal instruments ³²	8	25	13	12	7
	Social protection	18	1	3	6	3
	Cash transfers	9	-	6	5	1
	Improved access to health or education	10	11	28	15	5
	Employment program	5	16	9	16	4
	Dedicated institution	4	12	6	7	9
	Measuring to LNOB	7	4	3	5	0

In addition to the main approaches outlined above, a limited number of countries also reported awareness-raising related to gender equality and children's rights, gender-based budgeting, expanding social welfare, policies for specific groups, consultations targeted to LNOB and international efforts related to LNOB.³³ Countries reporting on their international efforts tended to include high-income countries.

Like 2018, VNR reports do not provide enough information on data to leave no one behind to evaluate the outcomes of activities. Information on progress is often presented in the goal-by-goal analysis, such as for SDG 1 on no poverty or SDG 5 on gender equality and not necessarily disaggregated for groups at risk of being left behind. Except data on specific programs, the links between specific policies and actions and the results presented are not always clear.



A CASE STUDY IN GOOD PRACTICE: TIMOR-LESTE TARGETS EXCLUDED GROUPS

Timor-Leste established a civil society organization advisory group to ensure excluded groups participated in the VNR process. Representatives from youth, women and conflict prevention non-governmental organizations participated. They provided advice to the VNR secretariat on how best to leave no one behind, particularly in terms of how to include young women and men, children, people with disabilities and rural populations.

Source: Excerpt adapted from Timor-Leste's VNR.

³¹ It is difficult to compare data for the 2019 VNR reports with 2018 as data on leaving no one behind was not disaggregated by specific groups, except for women. The 2019 data shows a continued emphasis on similar approaches. In 2018, the most prominent strategies to leave no one behind included access to social services and social protection (20 countries), special programs such as employment support (20 countries), targeted plans or strategies for specific groups (20 countries), use of legal instruments (17 countries) and ensuring equal access to health and education (17 countries).

³² Three countries also referred to legal instruments with respect to indigenous peoples.

³³ See Kindornay and Gendron (2020, forthcoming) for a review of stakeholder engagement to LNOB.

TARGETING DOMESTIC INEQUALITY

Addressing inequality is a fundamental part of the 2030 Agenda to LNOB and as part of SDG 10 on reduced inequalities. Efforts to reduce inequality are tied to leaving no one behind. Countries point to national policies,

guarantees to non-discrimination including through legal instruments and universal and specialized programs. For countries with significant challenges between rural and urban areas or diverse geographies, such as Guyana, Indonesia, Kazakhstan and Tonga, infrastructure development was highlighted.

A CASE STUDY IN GOOD PRACTICE: EFFORTS TO REDUCE INEQUALITY

Cambodia has embarked on a program to improve land access by issuing land titles. By 2018, the government has issued 5,127,819 land titles. The government has also facilitated the registration of indigenous lands in 24 communities.

Fiji has made reducing inequality in all its forms a key focus of its five-year and 20-year development plans. The country aims to improve the well-being of all Fijians regardless of geographical location, gender, ethnicity, physical and intellectual capability and socio-economic status. Fiji saw a decrease in its Gini Index from 40.4 in 2008 to 36.7 in 2013 with the proportion of the population living in poverty falling from 31% to 28% in the same period. The country regulated its national minimum wage and developed a policy to protect unskilled, non-unionized labourers.

The national development plan for 2017-2022 in the **Philippines** stresses the reduction of inequality by expanding economic activities, developing human capital and equitable regional development. The plan is complemented by legislation regarding the rights of vulnerable groups including people with disabilities, women, indigenous peoples, elderly and children and youth. The country also has social protection programs that respond to risks and vulnerabilities for households and individuals.

Source: Excerpt adapted from the VNR reports for Cambodia, Fiji and the Philippines.

RECOMMENDATIONS

- ✓ Ensure policies and programs are informed by and integrate efforts to leave no one behind, including by prioritizing those most in need to consistently reach marginalized communities.
- ✓ Include a specific chapter on leaving no one behind in VNR reporting and demonstrate how the principle of leaving no one behind is being translated into action in an overarching way.
- ✓ Provide information on the status of data collection or plans to improve data availability to inform efforts to leave no one behind. This includes information on gender disaggregated data. Ensuring no one is left behind means knowing who is being left behind, by how much, and in what areas.
- ✓ Highlight existing and planned efforts to leave no one behind, including how policies and program are being adapted, and in particular, new approaches to reach the people who are furthest behind first.
- ✓ Promote gender equality through international good practice such as gender budgeting, gender-based analysis and mainstreaming into policies and plans, and appropriate legal, policy and institutional frameworks.
- ✓ Report on the outcomes of efforts to leave no one behind, including by drawing on civil society expertise and citizen-generated data. Clearly present links between specific policies and actions with results, presenting progress for specific marginalized groups.
- ✓ Target domestic inequality in 2030 Agenda implementation, including in support of SDG 10 on reduced inequalities, and outline the current status of domestic inequality and how it is being addressed in VNR reports.

AWARENESS-RAISING

Raising awareness of the 2030 Agenda and educating citizens on sustainable development is an ongoing process critical for establishing a national vision for sustainable development, generating support, and promoting whole-of-society approaches to implementation. In 2019, information on awareness-raising activities was available for 87% of countries. This compares to 83% in 2018 and over 90% in 2017. Information was not available on activities for the Central African Republic, the Congo, Fiji, Nauru, New Zealand and Vanuatu.³⁴ The VNR reports for the Central African Republic and Congo referred to the need to raise awareness of the 2030 Agenda and challenges in terms of capacities and finance to do so. An additional five countries pointed out that more efforts were needed to raise awareness.

While a range of methods to raise awareness of the 2030 Agenda are emerging (Figure 11), the most commonly cited form of awareness-raising was technical or localization workshops with stakeholders in government and beyond on 2030 Agenda implementation (12 countries in 2019 versus 10 in 2018). Events were highlighted by nine countries (eight noted events in 2018). Another nine countries noted education activities, the same as in 2018. Seven versus nine countries in 2018 referred to the VNR process as part of awareness-raising efforts. Four countries noted

translation into local languages, including Algeria, Eswatini, Ghana, and Rwanda. While six countries prepared or planned to prepare a communications strategy in 2018, only four countries noted this approach in 2019 – Eswatini, Guatemala, Mauritius and Tanzania. Five countries pointed to websites, five pointed to engagement with the media and journalists while three pointed to awareness campaigns through media and social media. An additional three countries noted the creation of publications and communications materials. Like previous years, VNR reports recognize that awareness-raising is an area for ongoing effort throughout the course of 2030 Agenda implementation.

BEST PRACTICE SPOTLIGHT

Develop a communication and engagement strategy to continue to raise awareness of and ownership over the 2030 Agenda with a wide range of stakeholders over the course of SDG implementation.



A CASE STUDY IN GOOD PRACTICE: ALGERIA'S APPROACH TO AWARENESS-RAISING

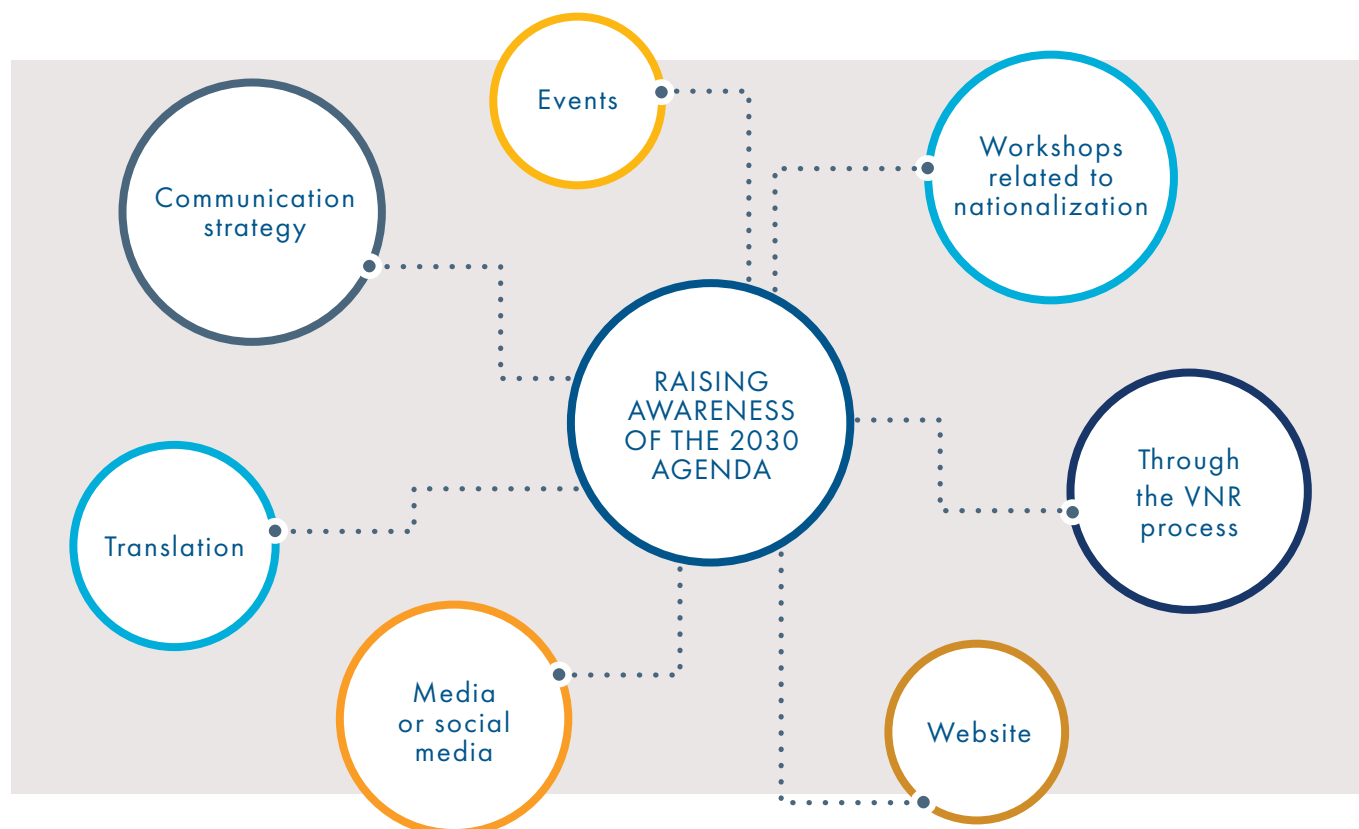
The High Commission for Amazighity translated the SDGs into the Amazigh language. A national day was organized called the Sustainability at the Heart of Public Policies. The event was attended by ministers, ambassadors, professions, academicians, partners from other sectors and civil society.

In addition, a series of workshops were organized to raise awareness of the SDGs and encourage reflection on the goals. The workshops encouraged the discussion of the national communication strategy of the SDGs, provided a focal point to obtain media coverage and led to the establishment of a group of resource journalists at the regional and national levels.

Source: Excerpt adapted from Algeria's VNR report.

³⁴ Though Timor-Leste referred to the VNR as supporting awareness-raising, providing limited information otherwise.

FIGURE 11. COMMON METHODS OF RAISING AWARENESS OF 2030 AGENDA



A CASE STUDY IN GOOD PRACTICE: CAMEROON'S CIVIL SOCIETY STRENGTHEN NATIONAL OWNERSHIP THROUGH AWARENESS-RAISING AND ENGAGEMENT

In Cameroon, civil society organizations have translated SDGs into local languages, made efforts to inform people who are not literate, created sustainable development clubs at high schools and colleges, produced comic books, established a common platform for collaboration, and organized several workshops.

Source: Excerpt adapted from Cameroon's VNR report.

RECOMMENDATIONS

- ✓ Develop a communication strategy to raise awareness of the 2030 Agenda on an ongoing basis.
- ✓ Continue to promote innovative ways to raise awareness of the SDGs among the general public, including in partnership with civil society and other non-state actors.

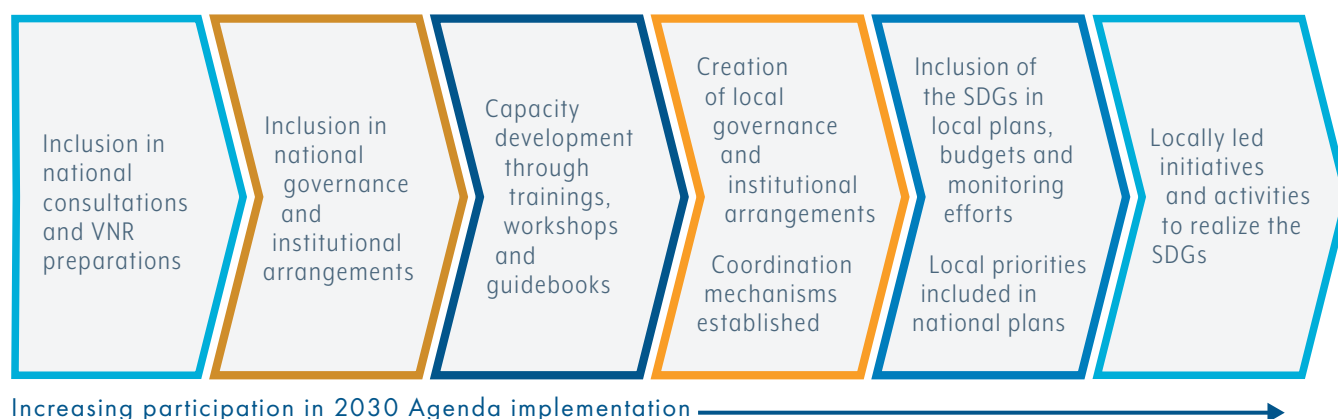
LOCALIZATION

In many countries regional and local governments play a frontline role in delivering progress on the SDGs. Localization requires coordination between different levels of government, incorporation of the 2030 Agenda into local plans and policies, and often financial support and capacity development for local governments to effectively participate.³⁵ Rooting the implementation of the 2030 Agenda in local priorities and activities at the community level makes the agenda meaningful and practical in the day-to-day lives of citizens. While not mentioned in VNR reports for 2019, some cities are also conducting [voluntary local reviews](#), paving the way for subnational accountability structures.

Just under 75% of countries provided information on their efforts to localize the 2030 Agenda in 2019, up from 65% in 2018.³⁶ As was the case in previous years, the VNR reports continue to show wide variance in terms of where countries and their local governments are in terms of localization. Lack of consistent reporting also makes it difficult to assess the status of localization overall. Some countries presenting dedicated sections on localization or showcased initiatives by local governments throughout their reports such as Israel, Serbia and the United Kingdom whereas others provided very limited space in their VNR report on the topic.

Figure 12 provides an overview of the main elements of localization reported in VNR reports.

FIGURE 12. LOCALIZATION EFFORTS NOTED IN VNR REPORTS



A CASE STUDY IN GOOD PRACTICE: INDONESIA'S MOBILIZATION OF SUBNATIONAL GOVERNMENTS IN THE IMPLEMENTATION OF SDGs

Indonesia incorporated the SDGs at the national and subnational level. The country is preparing a 15-year SDGs Road Map as well as Regional SDG Action Plans. In addition, technical guidelines have been formulated to support national government institutions and subnational governments in their implementation of SDGs.

Source: Excerpt adapted from Indonesia's VNR report.

³⁵ For an overview of good practice in localizing the 2030 Agenda, see Wayne-Nixon, Laurel, Wragg-Morris, Tanya, Mishra, Anjali, and Markle, Dawson. 2019. Localizing the 2030 Agenda. *Good Practice in 2030 Agenda Implementation Series*. Vancouver and Ottawa: BCCIC and CCIC.

³⁶ Data was available for 33 of 45 countries (73%) reviewed in 2017.

Beyond references to local government engagement in the VNR process or national governance arrangements, VNR reports provided some insights on the status of localization. In 2019, 18 countries (38%) referred to integrating the 2030 Agenda into local plans and policies, 13 (28%) of which have done so and five (11%) of which plan to do so. In 2018, 16 countries (35%) made similar references, however, most – 10 or 22% – had planned to include the 2030 Agenda into local plans while six (13%) had already done so.

Reference to local initiatives were presented by 13 countries, an increase from three in 2018. Twelve countries referred to capacity development efforts for local government with some pointing to ongoing training sessions and the

creation of resource materials. Coordination between national government institutions and local governments was noted by seven countries and one country highlighted this as an area where further work is needed. Five countries noted having integrated local governments into monitoring and evaluation with one country noting plans to do so. Three countries, the same as in 2018, mentioned they engaged associations of local municipalities as part of their localization efforts. Mauritania, Pakistan and Rwanda referred to local councils or bodies supporting 2030 Agenda implementation. These included Chile, Côte d'Ivoire and Iceland. Indonesia and Tanzania referred to localization as part of SDG roadmap implementation plans while another two countries pointed to awareness-raising activities.



A CASE STUDY IN GOOD PRACTICE: SOUTH AFRICA'S ETHEKWINI MUNICIPALITY

The municipality of EtheKwini in South Africa has entrenched the SDGs into city development planning and communications. For example, the city is preparing a statement on gender equality that will refer to relevant SDGs and corresponding targets and indicators. As part of the municipality's commitment to the SDGs, the municipality is carrying out awareness and advocacy seminars for middle and senior management, informed by international examples of SDG implementation. The municipality has also developed SDG awareness and localization toolkits that have been shared internationally.

Source: Excerpt adapted from South Africa's VNR report.

RECOMMENDATIONS

- ✓ Include localization as part of 2030 Agenda implementation strategies, strengthen coordination with local governments and local institutional structures, capacities and resources.
- ✓ Support the translation of the SDGs into local plans, programs and monitoring efforts and ensure local priorities inform national plans.



PARTNERSHIP TO REALIZE THE SDGS

Partnership is a critical element of implementing the 2030 Agenda and its principles. Most countries agree that all stakeholders in society are needed if countries are to realize the SDGs by 2030. As such, VNR reports should showcase contributions from a wide range of stakeholders towards the 2030 Agenda.

BEST PRACTICE SPOTLIGHT

Submit a national report for the VNR that systematically outlines the contributions made by a wide range of stakeholders, not just the national government.

All countries, except Nauru, provided examples of contributions by non-state actors to 2030 Agenda implementation in 2019 beyond consultation on priorities and participation in governance arrangements.³⁷ This is

an improvement over 2018 when 85% of countries provided this type of information. Approaches to showcasing efforts varied. Some countries, such as the United Kingdom, included information on efforts by non-state actors and local governments throughout in the form of vignettes. Through its two VNR processes, Turkey solicited examples of good practice from local governments and non-state actors to create an online National SDG Best Practices Database. The database includes over 400 good practices, the best of which were showcased in the government's 2019 VNR report. Local government and youth perspectives informed significant portions of the goal-by-goal analysis in Serbia's report. Israel included a chapter with written inputs in its VNR report from different stakeholder groups including civil society, local governments and the private sector. The inclusion of activities by a wide range of stakeholders provides a national picture of implementation efforts, including and moving beyond government. This approach to VNR reporting respects the principles of inclusivity and participation embedded in the 2030 Agenda.



A CASE STUDY IN GOOD PRACTICE: REPORTING ON CIVIL SOCIETY IN THE UNITED KINGDOM'S VNR REPORT

The VNR report highlighted different examples of coalitions that support the 2030 Agenda. For example, the SDG Network Scotland is an open coalition of more than 300 individuals and organizations across Scotland. The network was formed to develop a Scotland-wide response to the SDGs. The Scottish Government has worked with the Network and the Convention of Scottish Local Authorities to produce material for the United Kingdom's VNR.

In December 2018, a Regional Stakeholder Network was created to provide people with disabilities and organizations serving people with disabilities a modality to better communicate with government. Forums were created in nine regions to share experiences about policies and services affecting people with disabilities.

Finally, the VNR report highlighted coalitions of civil society coalitions such as the UK Stakeholders for Sustainable Development and the Bond International Development Network that play a critical role in driving domestic and international implementation of the SDGs.

Source: Excerpt adapted from the United Kingdom's VNR report.

³⁷ This section deals with the forms of engagement and participation that have not yet been addressed in the earlier sections of the report looking beyond engagement through consultation and governance arrangements.

CIVIL SOCIETY

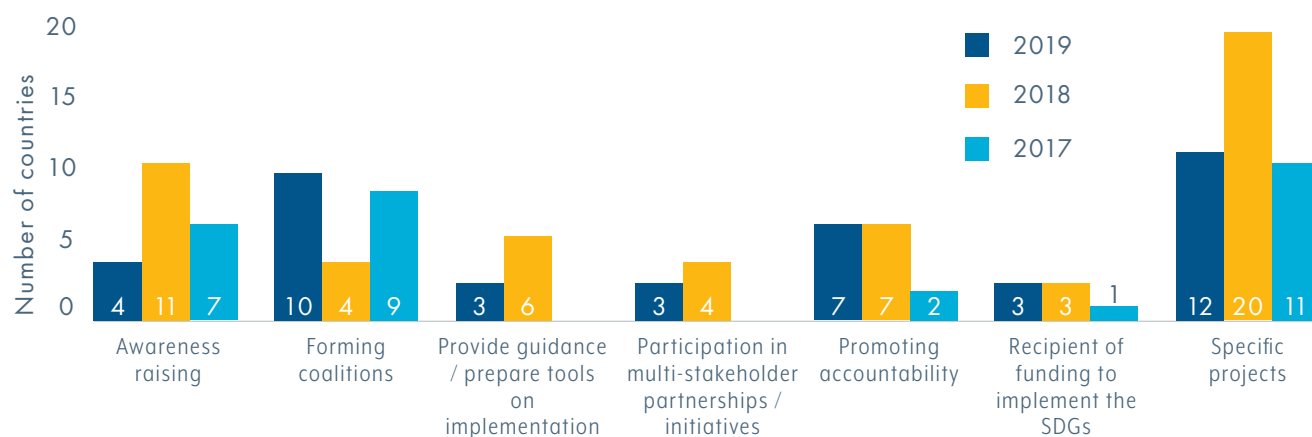
Civil society organizations support 2030 Agenda implementation by representing and advocating for citizens and those left behind, contributing to policy development, implementing projects and programs and promoting accountability through independent analysis and reporting, among other things. Reporting on civil society contributions to the 2030 Agenda as increased over 2017-2019 suggesting a positive trend in terms of countries recognizing the contributions by civil society organizations in their VNR reports in 2019. 68% of countries provided information versus 65% in 2018 and 56% in 2017.

Figure 13 provides information on the most common activities emerging with respect to reporting on civil society over 2017-2018. Information for 2019 shows a continued emphasis on the role of civil society in implementing individual projects and forming coalitions to support 2030 Agenda implementation. The role of civil society in ensuring accountability for 2030 Agenda implementation continues to be recognized as well. A small number of countries – three – also referred to civil society organizations as recipients of funding to implement the SDGs, same as in 2018. In addition to examples of civil society organizations providing guidance on 2030 Agenda implementation, four countries referred to their role in capacity development, typically through training events and workshops. Four

countries referred to efforts by civil society organizations to support or carry out consultations on the 2030 Agenda and/or VNR, including Cote d'Ivoire, Timor-Leste, Pakistan and Rwanda. A limited number of countries referred to advocacy (one), preparation of parallel reports (two), knowledge sharing (two) and participation in multi-stakeholder partnerships or initiatives (three). In previous years, a limited number of countries referred to research, promoting structured dialogue and incorporating the SDGs into institutional operations. No countries referenced these activities in 2019. While overall VNR reports continue to recognize a wide range of the roles of civil society organizations as in 2018, individual VNR reports tend to portray narrow perceptions of the roles that civil society organizations, as evidenced by the limited number of countries reporting on different types of contributions.

Civil society reports and written inputs as part of VNR reports provide useful insights on the challenges civil society organizations face in contributing to the 2030 Agenda. In 2017 and 2018, civil society reports noted a range of challenges that prevent civil society delivery of the 2030 Agenda, including low levels of awareness of the agenda by the public, civil society and government, limited engagement and coordination with government, poor institutional preparedness to implement the 2030 Agenda by national and local governments, lack of an enabling environment, limited finance, and structural factors such

FIGURE 13. MAIN CIVIL SOCIETY CONTRIBUTIONS HIGHLIGHTED IN VNR REPORTS, 2017-2019



as deeply rooted behaviours and changes in government. Figure 14 provides an overview of the challenges noted by civil society for 2019.³⁸ In addition to what is presented in Figure 14, civil society in Ghana highlighted the need for

ongoing awareness-raising and efforts to generate local ownership while those in Mongolia argued that further integration of the 2030 Agenda into national frameworks is needed.

FIGURE 14. CHALLENGES IDENTIFIED BY CIVIL SOCIETY ORGANIZATIONS TO 2030 AGENDA IMPLEMENTATION

DATA AVAILABILITY AND MONITORING CAPACITIES

- **Cambodia:** Ministries have different monitoring and evaluation capacities.
- **Côte d'Ivoire:** Need to improve technical and financial resources for data collection and statistical system.
- **Ghana:** Limited data collection by civil society on the SDGs.
- **Indonesia:** Lack of data inclusive data in policy making.
- **Saint Lucia:** inadequate data support for policy planning.
- **Sierra Leone:** Limited effective monitoring, data collection and monitoring.
- **Pakistan:** Need for improved data availability.
- **Philippines:** Improved data availability, including disaggregated data.
- **Tanzania:** Inadquate baseline data.
- **Tonga:** Burden of multiple data demands of national and international reporting.

COORDINATION

- **Cambodia:** Lack of coordination mechanisms and an inter-ministerial process to harmonize the SDGs.
- **Ghana:** While national institutional arrangements are strong, weak local coordination is a concern.

QUALITY OF ENGAGEMENT

- **Cameroon:** Need for increased participation of diverse stakeholders.
- **Ghana:** Lack of presence of sub-national civil society platforms.
- **Guatemala:** Concern over degrading democracy.
- **Mauritania:** Need for a coordination mechanism between civil society, development partners and those involved in follow-up and review.
- **Mongolia:** Need for a multi-stakeholder mechanism to discuss and resolve policy conflicts.
- **Sierra Leone:** Engagement with stakeholders through participatory means.
- **United Kingdom:** Need for a mechanism to engage stakeholders in planning, budgeting and holding the government accountable.

³⁸ The contribution from civil society organizations in Israel's VNR report pointed to 10 guiding principles that should inform how the government implements the 2030 Agenda. Israel's civil society position paper on the implementation of the SDGs outlined 10 guiding principles. The principles include: 1) human dignity; 2) holistic perspective; 3) inclusivity, diversity, and representation; 4) strengthening the democratic process and faith in government; 5) inclusive governance; 6) ensure the vitality of Earth's life support systems; 7) view policy influence on future generations; 8) integrate an analysis of gender perspectives; 9) long-term planning including setting clear goals and measures; and 10) transparency and open government.

CAPACITY OF GOVERNMENT AND CIVIL SOCIETY ORGANIZATIONS

- **Burkina Faso:** High costs of large statistical studies prevents regular data collecting.
- **Cambodia:** Insufficient government budget for implementation.
- **Central African Republic:** weak state capacity and unavailability of resources.
- **Iraq:** Weak state capacity.
- **Mauritania:** Call for increased support for civil society to develop their capacities.
- **Lesotho:** Chronic political uncertainty and institutional fragmentation.
- **Pakistan:** Need for additional resources to improve capacities for civil society and members of parliament.
- **Timor-Leste:** Weak institutional frameworks.
- **United Kingdom:** Opportunity for the British government to improve capacity development for 2030 Agenda implementation.

LAGGING AREAS OF PROGRESS

- **Cameroon:** Need to address gaps in services and rights.
- **Guatemala:** Continued failure of government to address inequality, poverty and corruption.
- **Philippines:** Improved access to education.
- **Sierra Leone:** Need for LNOB to inform all relevant policies and programs, informed by a systemic analysis of structural, financial, political and social drivers of inequality. Greater attention to environmental protection, natural resource management and resiliency to economic shocks.

PARLIAMENTARIANS

Parliamentarians play an important role in 2030 Agenda implementation. They advocate for the priorities and concerns of the citizens they represent and hold governments to account for progress. Less countries provided information on the role of parliaments in 2019 than in 2018. Eleven countries reported on efforts by parliamentarians to support SDG implementation, beyond consultations and engagement in governance arrangements in 2019 versus 18 in 2018 (and 15 in 2017).

Parliaments in Chad, Chile, Fiji, Indonesia, Mauritius, Pakistan, and Serbia have undertaken efforts to raise awareness of the SDGs. Chile, Fiji, and Pakistan's parliaments have undertaken the writing and dissemination of SDG-related reports. Indonesia, Pakistan and Serbia have organized conferences of parliamentarians with Pakistan inviting national and provincial parliamentarians and Indonesia and Serbia organizing international events. Fiji

and Pakistan have undertaken efforts to enhance capacity for implementation of the SDGs. Guatemala, Guyana and Mongolia have adopted SDG-related legislation. Guyana's parliament was folded SDG-related activities into its regular parliamentary work. Chad has drafted an action plan and submits regular progress reports. Fiji developed a guidance note to help parliamentary committees engage effectively on the SDGs. Guyana and South Africa specifically mentioned the role of parliament in the development of the SDG-related budgets.

The activities showcased by parliaments in the 2019 VNR reports are similar to what was reported in previous years. Overall reporting on parliamentarians remains limited in VNR reports, suggesting an important area for improvement given the role of parliamentarians in ensuring accountability for 2030 Agenda implementation, identifying priorities and approving national budgets.



A CASE STUDY IN GOOD PRACTICE: INCLUDING PARLIAMENT IN 2030 AGENDA IMPLEMENTATION IN FIJI

The Fijian parliament created a guiding note on how to integrate the SDGs in all Fijian parliamentary committees. The note stresses the importance of SDG indicators and helps parliamentary committees use the indicators to advance Fiji's national development plan by providing a series of checklists and step-by-step guides. The note also provides examples of how parliamentarians can engage in the implementation of the SDGs through the scrutinizing of bills, annual reports and expenditures.

Source: Excerpt adapted from Fiji's VNR report.



CJ Clarke / Save The Children

THE PRIVATE SECTOR

While the role of the private sector in contributing finance and innovative solutions to development challenges has received a lot of attention in the context of 2030 Agenda discussions – both globally and in many country contexts – only 53% of VNR reports highlight private sector contributions beyond consultations and engagement in governance arrangements. In 2018, 61% of countries did the same versus 53% of countries in 2017.

Table 3 outlines the main activities noted in 2019 and includes a comparison with 2018 and 2017. As with

previous years, the most prominent activities relate to specific projects, alignment by the private sector with the 2030 Agenda and the creation or use of forums to raise awareness and coordinate with the private sector.

Two countries in 2018 noted mapping private sector impacts while one country in 2019 pointed to monitoring progress by the private sector on sustainable development. Three countries noted that further engagement with the private sector was a priority. Low and middle-income countries tended to highlight efforts to create an enabling environment for private sector contributions to the 2030 Agenda.

TABLE 3. MAIN PRIVATE SECTOR CONTRIBUTIONS HIGHLIGHTED IN VNR REPORTS, 2017-2019

ACTIVITY	YEAR, NUMBER OF COUNTRIES		
	2019	2018	2017
Specific projects	12	12	7
Alignment through corporate social responsibility and/or business practices	9	14 ³⁹	5 ⁴⁰
Creation or use of forums to raise awareness and coordinate	6	6	8
Events	5	-	6
Research	4	4	5
Provision of finance for SDG related activities	3	-	-
Multi-stakeholder partnerships	2	10	-
Creation of prizes or competitions	2	4	-



A CASE STUDY IN GOOD PRACTICE: CHILE'S ADDING VALUE INITIATIVE

The 'Adding Value' initiative was promoted by the sustainability organization Acción Empresas, the Confederation of Production and Commerce, the Factory Development Society and Pact Global. The intention of the initiative is to highlight the country's private sector contributions towards reaching the SDGs. The initiative sets out clear guidelines as to which projects count and do not count towards the implementation of the SDGs. One private-sector initiative highlighted by the Adding Value initiative was organized by the company Sodimac and called 'Building Dream Homes.' The undertaking seeks to provide a higher quality of life for people who are socially vulnerable by providing funds for neighbourhood improvement projects, community infrastructure and improvements in public spaces.

Source: Source: Excerpt adapted from Chile's VNR report.

³⁹ Ten of which were in the form of company-specific commitments.

⁴⁰ Company specific commitments.



A CASE STUDY IN GOOD PRACTICE: YOUTH ENGAGEMENT IN TURKMENISTAN

The government systematically engaged youth in the development of the VNR and the implementation of the SDGs. The government appointed 17 youth ambassadors from throughout the country. Plans for a volunteer youth network were developed with the intentions of using the network to disseminate knowledge of the SDGs. In addition, young people have expressed an interest in working with government and business towards realizing the SDGs.

Source: Excerpt adapted from Turkmenistan's VNR report..

ACADEMIA AND EXPERTS

Academics and experts contribute to 2030 Agenda implementation through research, project implementation and education initiatives. After improvements in reporting on the contributions from academics or experts to SDG implementation in 2018, 2019 saw a decline. Only 13 countries provided information on the role of academics in 2019 versus 23 in 2018 and 14 in 2017. This suggests room for greater involvement by academic and expert communities in 2030 Agenda implementation. While the most common examples of academic or expert contributions noted in VNR reports related to specific projects in 2018 (14 countries), in 2019, countries most commonly referred to research (seven countries). Three countries noted the creation of courses or incorporating the 2030 Agenda into curricula (versus four countries in 2018). Three countries pointed to participation by academic institutions in networks. Contributions to capacity development initiatives, monitoring and evaluation, and multi-stakeholder initiatives were each noted by two countries.

OTHER STAKEHOLDERS

Beyond the stakeholders noted above, a wide range of groups contribute to 2030 Agenda implementation, including youth, volunteers, trade unions and the media, inter alia. The most common groups of other stakeholders noted in VNR reports for 2019 included youth (nine countries) and volunteers (eight countries). This is like findings in 2018 when participation by youth and youth organizations was cited by 10 countries with governments taking steps to consult with youth on their priorities,

and youth organizations in some countries carrying out advocacy related to youth priorities (like 2017). Some countries also pointed to youth councils or networks, including Croatia, Guyana, Iceland, Sierra Leone, Tonga, Turkmenistan and Vanuatu.

With respect to volunteers, the eight countries emphasized the contributions of their volunteers, and some having established policies and plans to further harness their potential contributions to the 2030 Agenda. For example, Cameroon highlighted its National Volunteer Strategy, contributions to the VNR, specific initiatives across SDGs and a youth volunteer network. In 2013, Côte d'Ivoire created a National Volunteer Program. The program mobilizes all segments of society including youth.

DEVELOPMENT PARTNERS

The Secretary-General's voluntary common reporting guidelines ask countries to outline their main priorities for development partner support. The role of development partners in 2030 Agenda implementation was relevant for 38 of the 47 countries reporting countries in 2019 (includes low- and middle-income countries as well as one high-income country – Oman – that indicated they require further support). Twenty-five of these countries (66%) provided information on the role of development partners. As with previous years, countries tend to provide general information on the support they require, though the Philippines serves as a notable exception having included a chapter dedicated to how international partners can help the country.

The following areas emerged as priorities for support:

- goal specific priorities – 12 countries versus four in 2018 and seven in 2017;
- strengthening systems to collect data and monitor SDG implementation – 10 countries in 2019, versus five in 2018 and 10 in 2017; and
- support for general plans or SDG implementation – four countries versus five in 2018.

In supporting country priorities, the provision of finance (official development assistance, finance from international financial institutions and South-South cooperation) is the

most common role identified by countries (13) followed by technical assistance noted by seven countries. These two forms of support were also the most prominent in 2018 for 12 and nine countries respectively. Countries pointing to technology transfer (six) and knowledge sharing (five) rose in 2019 compared to 2018.⁴¹ Overall, these types of support are consistent with VNR reports from previous years.

Finally, the number of countries noting support to carry out their VNR rose again in 2019 over 2018. In 2019, 22 countries noted support from the United Nations versus 14 in 2018 and seven in 2017.



A CASE STUDY IN GOOD PRACTICE: OUTLINING HOW THE INTERNATIONAL COMMUNITY CAN HELP IN THE PHILIPPINES

The Philippines included a chapter on how the international community can support its efforts to realize the 2030 Agenda. For example, the country noted the need to leverage information communication technology to reduce the digital divide. The VNR report stated it would benefit greatly from education exchanges, knowledge sharing activities and research and development ventures. Partnering with countries that have already deeply incorporated technology in their educational programs will accelerate implementation in the Philippines.

The Philippines also noted the importance of development assistance to address subnational development gaps and the need for additional technological support to better adapt to climate change and apply disaster risk reduction strategies. The VNR report noted specific objectives the country would pursue with additional support in this area. Finally, the chapter referred to support needed to address cyber crimes and transnational crimes and efforts to maximize South-South and triangular cooperation to boost knowledge sharing.

Source: Excerpt adapted from the Philippine's VNR report.

RECOMMENDATIONS

- ✓ Support civil society to engage in 2030 Agenda implementation by creating a more enabling environment, including through institutionalized dialogue and consultation, inclusion in formal governance arrangements, finance, and capacity development.
- ✓ Integrate the 2030 Agenda into parliamentary work, recognizing the critical role parliamentarians play as citizens' representatives and in ensuring national level accountability for progress.
- ✓ Support and develop partnerships with a variety of non-state actors, including academia, the private sector, youth and volunteers.
- ✓ Where relevant, clearly stipulate and provide details on priority areas for support from the international community, laying out the role development partners can best play to support the acceleration of 2030 Agenda implementation.

⁴¹ Two countries noted knowledge sharing and only one technology transfer in 2018.

MEANS OF IMPLEMENTATION

Governments have committed to supporting a diverse range of means of implementation to realize sustainable development. Beyond aspects related to policy coherence and monitoring – captured elsewhere in this report – finance is a critical aspect including national and international dimensions. At the national level, activities include costing, budgeting allocations and identifying sources of finance. Domestic public resources, private investment, trade and international public finance contribute to varying degrees. In addition to supporting implementation in their own countries, development partners also have a role to play internationally by supporting developing countries, notably through effective official development assistance (ODA) and South-South cooperation, capacity development, technology transfer and by promoting fair trade, including preferential trade access where relevant. Cooperation to address global systemic challenges such as those related to climate change, peace and security, illicit capital flight and taxation are also included as part of the means of implementation.

BEST PRACTICE SPOTLIGHT

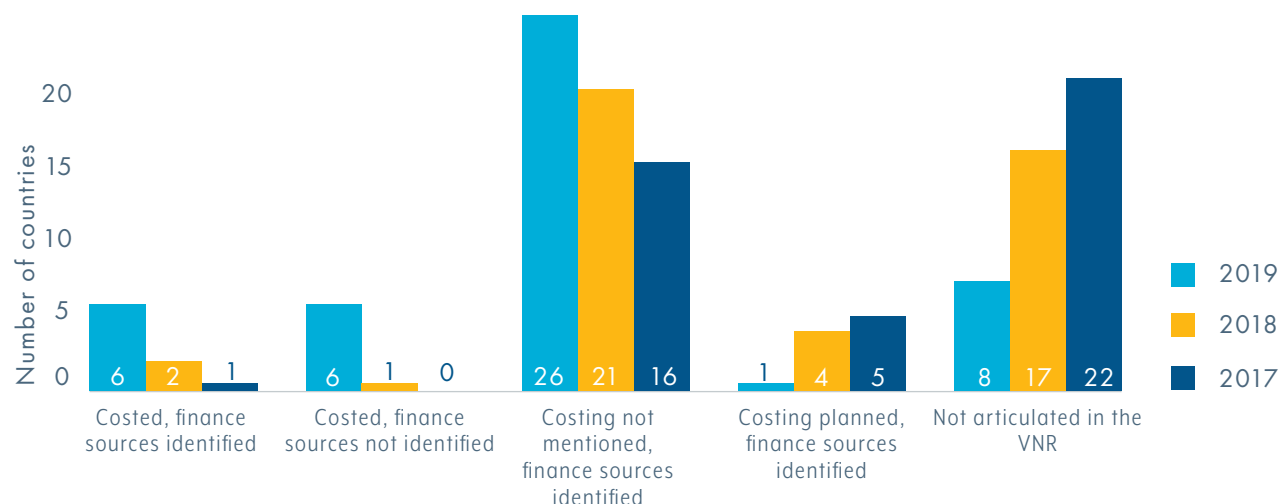
Cost out SDG implementation and identify sources of finance. Assess budget allocations for SDG implementation at national and subnational levels and incorporate and clearly denote activities aimed at realizing the SDGs in budgets.

In addition to reporting on these aspects of 2030 Agenda implementation, countries are also asked to report on best practices, challenges, lessons learned and where they would like to learn from others.

BUDGETING FOR 2030 AGENDA IMPLEMENTATION

Costing 2030 Agenda implementation, identifying sources of finance and incorporating the 2030 Agenda into budgets assists countries in preparing realistic implementation strategies, identify financing shortfalls and setting clear expectations regarding needs when working with development partners. Figure 15 provides an overview of whether VNR reports refer to costing for domestic implementation of the 2030 Agenda and identified sources of finance for 2017-2019. While there have been increases in terms of the number of countries costing 2030 Agenda implementation, most countries (72%) do not indicate that they have or plan to cost out implementation. A positive trend, however, is emerging with respect to countries identifying sources of finance with 70% having done so versus 57% in 2018 and 49% in 2017. Francophone West African countries tended to report costing the 2030 Agenda including Central African Republic, Chad, Congo, and Cote d'Ivoire. Other countries that costed implementation in full or in part included Croatia, Fiji, Iceland, Liechtenstein, the Philippines, Saint Lucia, Serbia and the United Kingdom. Like previous years, for the countries that identified sources of finance, these tend to include domestic resources,

FIGURE 15. RESOURCING THE AGENDA 2030





A CASE STUDY IN GOOD PRACTICE: TIMOR-LESTE'S BUDGETARY ROADMAP

Timor-Leste developed a budgetary roadmap that supports the implementation of the SDGs by linking targets with budget structures and funds. Budgetary reforms will enable continued alignment of government actions to SDGs and will permit quarterly and annual monitoring of the goals. When completed in 2020, the budgetary reforms will support the nationalization process of the SDGs.

Source: Excerpt adapted from Timor-Leste's VNR report.

private investment, remittances, and where applicable, official development assistance and South-South cooperation. Overall, countries do not cost out 2030 Agenda implementation but do identify sources of finance.

The inclusion of the 2030 Agenda into national (and subnational budgets) ensures that resources are effectively allocated for implementation. Budgetary allocations also give life to government commitments and priorities, making clear the actions that are being undertaken to realize the SDGs. While under 46% of the VNR reports for 2018 provided information on inclusion of the SDGs in national budgets or budgeting processes, 2019 saw an increase to 64% of countries. Of the 30 countries reporting this information, 14 indicated plans to incorporate the SDGs into budgeting processes compared to 10 countries in 2018.

Sixteen countries noted that the SDGs are incorporated into national budgets. This is largely through allocations pertaining to national sustainable development plans that are aligned with the SDGs. Ghana, Guyana, Iceland, Mauritius and Oman indicated that budgets are explicitly

linked to the SDGs. Ghana uses budget codes to link to one or more SDG targets. Guyana requires government agencies to explicitly identify alignment with the country's national plan and the SDGs as part of the national budgeting process. Iceland links the SDGs to specific spending envelopes. Mauritius takes a similar approach. Oman has developed a tracking system related to its budgetary process to help achieve the SDGs.

INTERNATIONAL FINANCE

International public finance, including ODA, other official flows and South-South cooperation remains important contributors to national sustainable development efforts for many countries. The examination of international public finance provides an indication of how development partners see their responsibilities with respect to supporting the realization of the SDGs globally and in developing countries. Reporting on international public finance declined in 2019 following improvements in 2018. Only 36 countries (77%) reported on international public finance versus 44 (96%) in 2018 and 38 (84%) in 2017.



A CASE STUDY IN GOOD PRACTICE: ICELAND'S FISCAL STRATEGY

For the past three years, Iceland has placed a strong emphasis of linking the SDG targets to various policy areas of the government's five-year fiscal strategy. The strategy is closely linked to the basic values and conditions in the country's Act on Public Finances and provides a detailed analysis of how the conditions and values are to be met in the coming year. This approach to budgeting describes 35 areas of operation in the next five years and provides a way of prioritizing spending. SDGs are then linked to spending envelopes and help to create linkages between the national and sectorial plans. The purpose of this budgeting strategy is to ensure the efforts towards the SDGs are well resourced and to promote a whole-of-government approach.

Source: Excerpt adapted from Iceland's VNR report.

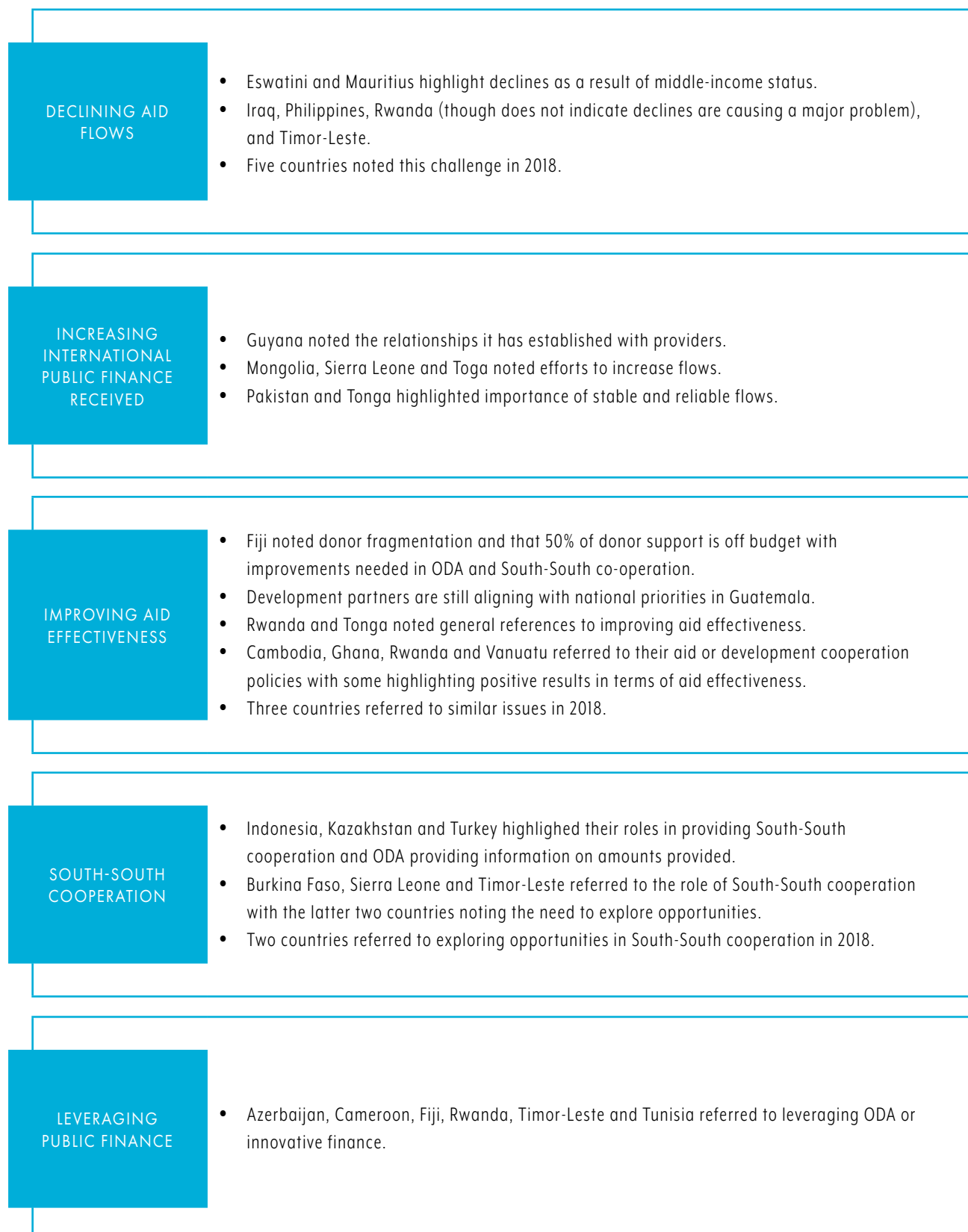
For the 10 high-income countries that reported in 2019, six referred to their role in providing ODA while one referred to South-South cooperation.

- **Chile** referred to its role as a South-South cooperation provider.
- **Iceland** noted its support for the United Nations target for developed countries to provide development assistance amounting to 0.7% of GNI. The country's ODA amounted to 0.29% of GNI in 2017 but plans to increase ODA to 0.35% of GNI by 2022. Iceland also noted that over 40% of its ODA goes to the poorest countries.
- **Kuwait** notes that its ODA stands on average at 2.1% of its GDP, surpassing the United Nations target. The country provided a list of countries and SDG goals targeted by its efforts.
- **New Zealand** highlighted a recently announced plan for its engagement with the region – the Pacific Reset. The Reset promises to improve policy coherence for sustainable development and the provision of an additional \$714 million in overall aid funding as announced in the country's 2018 budget.
- **Palau** referred to the contributions it receives from development partners, noting that as a high-income country, it faces challenges continuing to attract ODA in the form of grants. The country is also experimenting with South-South cooperation.
- Finally, the **United Kingdom** highlighted its commitment to the United Nations ODA target. To leave no one behind, the country continues to allocate between 0.15-0.2% of GNI to ODA to least developed countries and over 50% of the country's aid goes to fragile and conflict-affected states. The role of the United Kingdom's development finance institution was also highlighted.

Low- and middle-income countries covered a wide range of issues related to international public finance and their ongoing needs for such support (Figure 16). The figure below does not show references to ensuring donors meet their ODA commitments. In 2018 two countries noted this issue while only South Africa did the same in 2019. Seven countries made similar calls in 2017. Two countries referred to climate finance – Sierra Leone and Tunisia, down from three in 2018.



FIGURE 16. ISSUES RELATED TO INTERNATIONAL PUBLIC FINANCE HIGHLIGHTED BY LOW AND MIDDLE-INCOME COUNTRIES



TRADE

Participation in international trade is a key strategy for realizing sustainable development across countries. Moreover, the international community has committed to establishing a universal, rules-based, fair trading system that enables developing countries to reap the benefits of trade. Like international public finance, reporting on trade declined in 2019 after an increase in 2018. In 2019, 28 countries (60%) reported on trade versus 35 (76%) in 2018 and 22 (49%) in 2017. Countries tend to note the importance of trade in general terms with a focus on increasing trade overall through integration into regional and global trading systems (nine countries), specific initiatives to strengthen trade such as by improving competitiveness (nine countries) and finalizing specific trade deals (two countries). Iceland, New Zealand, Turkey and the United Kingdom pointed to efforts to reduce trade barriers, particularly for least developed countries.

CAPACITIES FOR 2030 AGENDA IMPLEMENTATION

In the examination of capacities for 2030 Agenda implementation, the review examines how members refer to capacity development, technology transfer and systemic issues that impact capacities to implement the 2030 Agenda. Thirty-two countries referred to capacity development in some way in their VNR report, the same as in 2018 and 2017. As with previous years, discussions on capacity development tend to focus on capacities for implementation such as institutional and human resources and monitoring and evaluation. Capacities related to monitoring and data collection were noted – both in terms of challenges but also efforts to improve capacities. Some countries provided analyses of capacity challenges within the goal-by-goal analysis. High income countries and countries that provide South-South cooperation tend to showcase their efforts to support capacity development in other countries. Overall, the issues related to capacity development as reported in VNR reports in 2019 are consistent with reporting in 2018 and 2017.

With respect to technology, SDG 17 on partnerships for the goals includes three targets on technology transfer to developing countries. Trends over 2017-2019 show that countries typically report on technology. In 2019, information was available for 87% of countries versus 80% in 2018 and roughly 75% in 2017. In 2019, all countries reporting on technology made some reference to leveraging technology to implement the SDGs. Most (83%) referred to technology to advance the SDGs domestically. For example, Guyana, Iceland, Kazakhstan, Mongolia, Tanzania, Turkmenistan and the United Kingdom discussed technology in terms of environmental management, improving the quality of their environments or greening their economies. Sixteen countries discussed ways of improving the education system with technology or enhancing learning through the mobilization of technology.

BEST PRACTICE SPOTLIGHT

Articulate specific capacity constraints to 2030 Agenda implementation and with respect to realizing specific SDGs in VNR reports. Indicate the type of support needed to address capacity constraints.

Algeria, Iceland, Kazakhstan and Turkey referred to facilitating technology transfers of technology to developing countries. For example, Algeria noted its full commitment to a global technology facilitation mechanism. The country highlighted the development and expansion of the trans-Saharan fibre optic link connecting Algeria, Niger and Nigeria with plans to expand to Chad and Mali. Kazakhstan's Green Bridge Partnership Program is an interregional mechanism to facilitate the transfer of green technologies and best practices in governance and innovation. Bosnia and Herzegovina and South Africa discussed receiving technology transfers. In 2019, six countries expressed an interest in receiving technology transfers. In 2018, three countries mentioned technology transfers received or needed, compared to eight having done so in 2017. For example, Cameroon noted technology and skills transfers should be prioritized in trade agreements.

Finally, systemic issues such as global macroeconomic stability, peace and conflict, migration and illicit flows impact the capacity of countries to pursue sustainable development. In 2019, only 22 countries (47%) referred to systemic issues versus 32 (70%) in 2018. This decline follows from an increase in 2018 over 2017. There has also been a shift in identified systemic issues. Six countries referred to climate change or environmental degradation as systemic issues. Five countries – Azerbaijan, Cameroon, Guyana, Iraq and Mauritania – referred to regional instability, terrorist organizations, or otherwise hostile illegal activities on their territories as a systemic issue. Chad, Iraq and Mauritius noted the fluctuations in oil prices as a systemic issue. In 2018, global economic and financial crises or instability was the most commonly cited issue (nine countries) followed by efforts to combat illicit flows (seven countries).

BEST PRACTICE SPOTLIGHT

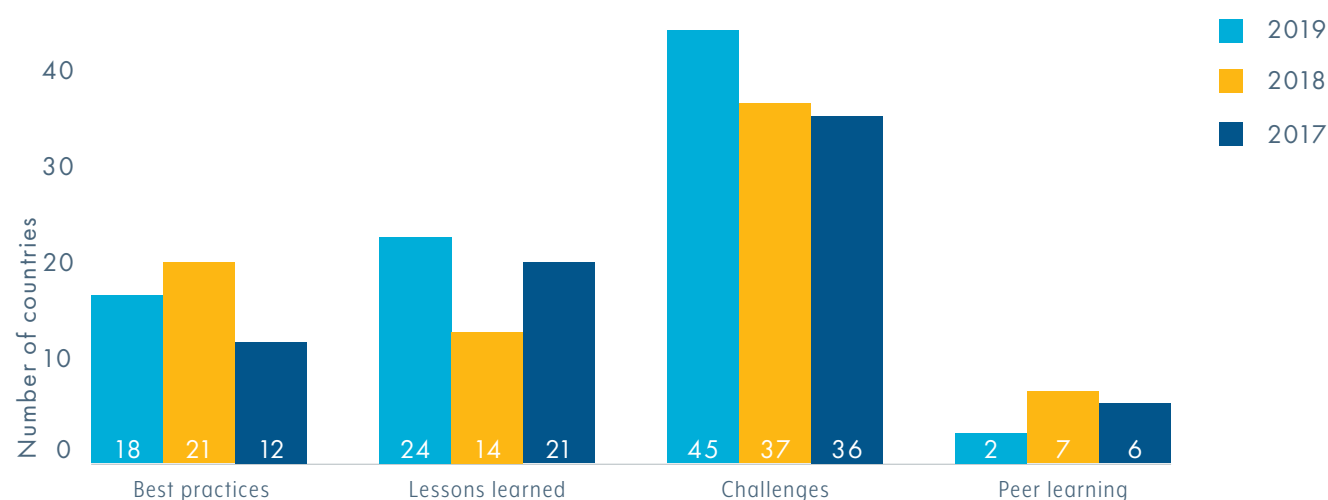
Report on best practice, lessons learned to accelerate 2030 Agenda implementation, challenges and areas countries would like to learn from peers.

EXPERIENCES IN IMPLEMENTATION

The Secretary-General's voluntary common reporting guidelines ask member states to outline their best practices, lessons learned in accelerating implementation, challenges and what they would like to learn from peers. Honest reflection on these elements is critical for the promotion of peer learning and the identification of areas for greater support by domestic and international stakeholders.

Figure 17 shows that there has been improvement in reporting on lessons learned and challenges in 2019 over 2018 with slightly fewer countries reporting on best practices and learning from peers. Almost all countries reported on challenges at 96%. Just over half of countries reported on lessons learned (51%) while only 38% cited best practices and four percent learning from peers. Consistent with findings in 2018, there is significant room for improved reporting on learning from peers, good practices and to a lesser extent, lessons learned. Reporting on these elements is critical to meeting the learning objectives of the HLPF. Despite the encouragement for member state to include this information throughout their VNR reports, there continues to be a need for the United Nations to explore with member states why there is underreporting on these dimensions particularly given the focus of the HLPF follow-up and review process on knowledge and lesson sharing.

FIGURE 17. COUNTRIES HIGHLIGHTING AREAS REQUESTED IN THE VOLUNTARY COMMON REPORTING GUIDELINES, 2017-2019





A CASE STUDY IN GOOD PRACTICE: AZERBAIJAN'S EFFORTS TO ACCELERATE IMPLEMENTATION OF THE SDGS

A forum was organized in Baku on October 25-26, 2018 that brought together senior officials from Europe and Central Asia. The purpose of the forum was to promote peaceful and inclusive societies for sustainable development, provide access to justice, build accountable and inclusive institutions, and strengthen the means of implementation and revitalize the global partnership for sustainable development. The Baku Principles that emerged from the forum provide guidelines on how to integrate the SDGs and accelerate their implementation. The principles draw on Azerbaijan's experience with and lessons learned from the "Mainstreaming, Acceleration, and Policy Support" platform introduced by the United Nations Development Group.

Source: Excerpt adapted from Azerbaijan's VNR report.

Best practice

The information shared for best practices tends to be detailed across reports particularly through case studies and text boxes, providing a good basis for understanding and learning. Slightly fewer countries presented information on best practices in 2019 compared to 2018 with 18 countries providing this information versus 21 the previous year. Like 2018, most countries highlighted specific programs or practices related to the realization of specific SDGs. Côte d'Ivoire, Croatia, Israel, the Philippines and Tunisia provided information on best practices across most if not all SDGs. The United Kingdom highlighted good practice examples from civil society and the private sector. Serbia cited participatory processes for national strategic planning and programming. Good practices related to inclusion were noted by Bosnia and Herzegovina (policy for Roma people), Congo (study on LNOB carried out), and Sierra Leone (inclusive planning processes at the local level). Turkmenistan cited the appointment of Youth Ambassadors to promote the SDGs to younger generations as a best practice. Finally, Turkey highlighted the creation of a national database of best practices that includes efforts by diverse stakeholders from within and outside government.

Challenges

Identifying challenges in 2030 Agenda implementation is an important contribution of VNR reports. Frequently cited challenges across VNR reports signal areas where more support is needed from the United Nations and development partners. Moreover, the discussion of challenges can inform expectations regarding the speed and scale of 2030 Agenda implementation and provide a basis for addressing bottlenecks in individual countries.

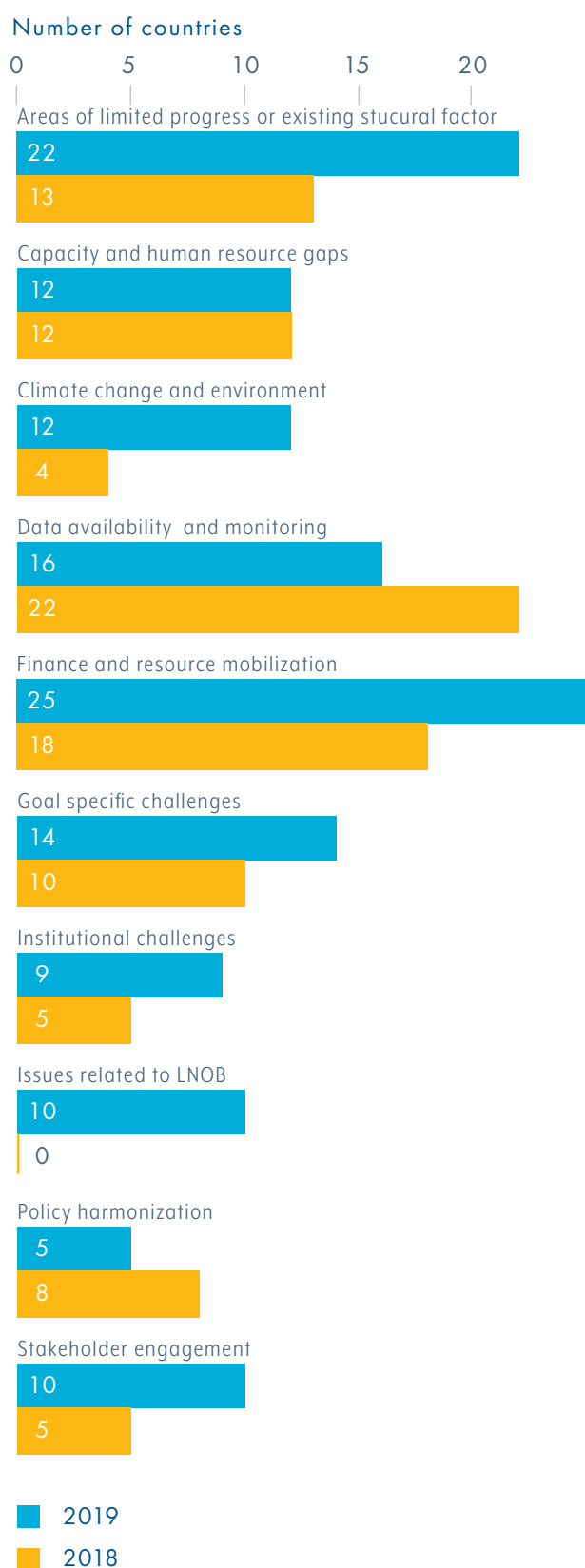
Figure 18 provides an overview of the main challenges identified in reports.⁴² As was the case in 2018, most countries present implementation challenges as a list of key issues without significant details provided. Greater details tend to be available for challenges identified for specific SDGs. Figure 18 shows the main challenges emerging in 2030 Agenda implementation over 2018-2019.

BEST PRACTICE SPOTLIGHT

Articulate clear and detailed challenges in 2030 Agenda implementation to inform how the country can best be supported by domestic and international communities.

⁴² Issues mentioned by a limited number of countries but not captured below include public awareness (two countries), stakeholder coordination (two countries), and declining official development assistance (two countries). In 2018, two countries each referred to stakeholder coordination and public awareness. Four countries pointed to localization in 2018 while five pointed to governance. Localization was not presented as an issue in 2019, however, four countries referred to governance issues.

FIGURE 18. MOST COMMON CHALLENGES IN 2030 AGENDA IMPLEMENTATION, 2018-2019



Finance and resource mobilization emerged as the top challenge in 2019 followed by areas of limited progress such as low education rates or structural factors such as global oil prices. Data availability and monitoring was the next most commonly cited concern. Data constraints and monitoring progress was the top challenge for both 2018 and 2017 with finance the next most commonly cited issue in those years. Capacity constraints were cited by the same number of countries – 12 – in 2019 as 2018. Countries continue to face challenges related to broader 2030 Agenda implementation including ensuring institutions are fit for purpose, harmonizing policies and stakeholder engagement. A challenge that emerged in 2019 not seen in previous years was the issue of ensuring inclusivity and meeting the promise to leave no one behind with 10 countries citing issues related to this topic.

Lessons learned

Pointing to lessons learned in VNR reports is another aspect of reporting that supports peer learning. For the 24 countries that highlighted lessons learned 10 emphasized stakeholder engagement for successful 2030 Agenda implementation compared to five in 2018. Eight countries pointed to lessons learned related to developing appropriate systems for follow-up and review. Four countries highlighted the roles of local governments. Another four pointed to the importance of prioritization under the 2030 Agenda and four countries emphasized country ownership as critical to success. Integrating the agenda into government systems including policies, budgets and monitoring and evaluation was also highlighted by four countries. With respect to leaving no one behind, four countries highlighted issues related to addressing the needs of vulnerable populations. For example, Cameroon noted the lesson of allocating more resources to the ministries in charge of social services to strengthen inclusiveness in the implementation of the SDGs. In addition to the issues noted above, two countries highlighted ensuring integration of the three dimensions of sustainable development through policies and in implementation as a lesson learned. Finally, one country, Rwanda, highlighted strong political commitment. The lessons learned in the 2019 VNR reports are largely aligned with what was reported in the VNR reports examined in 2018 and 2017.

Learning from others

Reporting on what countries are keen to learn from others saw a decline in 2019 with only three countries providing this information, down from 7 in 2018. Cambodia noted learning from the experiences of others with respect to carrying out a VNR. Rwanda's VNR pointed to the creation of a private company to strengthen South-South cooperation with a mandate to promote homegrown solutions and coordinate peer learning in areas such as the business enabling environment, public finance management, governance and unity and reconciliation. Timor-Leste noted the importance of peer learning as part of capacity development and noted they would like to learn from others' experiences on justice, education and decent work.



A CASE STUDY IN GOOD PRACTICE: REPORTING ON KEY CHALLENGES AND LESSONS LEARNED BY SIERRA LEONE

In its VNR report, Sierra Leone provided a summary of the key challenges the country is facing to realize the SDGs as well as lessons learned. Challenges listed relate to resources, monitoring progress, limited finance for civil society, limited private sector activities and illicit financial flows (as well as other issues related to financial accountability), low revenue-GDP ratio and limited fiscal space, coordination across government and non-state actors, and community empowerment.

The VNR report highlighted lessons learned with respect to early data collection to yield better results from the VNR process, appropriate resourcing of VNR processes to ensure inclusivity, strengthening civil society to support greater ownership over the 2030 Agenda, mobilizing communities and working to meet community needs.

RECOMMENDATIONS

- ✓ Clearly include best practices, lessons learned in accelerating implementation, challenges going forward and where opportunities exist to learn from peers in VNR reports.
- ✓ Examine national and subnational budgets as an essential part of the implementation process and start integrating the SDGs into them to ensure that resources are allocated for implementation. In doing so, build on the good practice in costing out SDG implementation and identify sources of finance to implement the 2030 Agenda at country level.
- ✓ Report on all means of implementation, including clearly specifying capacity constraints. Such information is critical for assessing gaps, identifying where greater domestic and international efforts are needed and informing development cooperation frameworks.
- ✓ Bolster efforts to support development partners' capacity development priorities, including strengthening statistical systems and the capacities of local stakeholders to implement the 2030 Agenda.
- ✓ Scale up efforts to address systemic issues that impact SDG implementation, in particular international peace and security, illicit capital flight, corruption, tax avoidance and tax evasion, among other things.

MEASUREMENT AND REPORTING

The Secretary-General's voluntary common reporting guidelines suggest countries include information on how they intend to review progress at the national level. The guidelines also recommend countries provide information as to how they will report to future HLPFs.

BEST PRACTICE SPOTLIGHT

Provide an account of national level reporting and accountability processes for 2030 Agenda implementation in VNR reports.

In 2019, 85% of countries provided information on follow-up and review processes at the national level. This represents a continued positive trend in terms of reporting on this dimension of 2030 Agenda implementation. In 2018, 67% of countries discussed measures to report on the national level versus 72% in 2017. Algeria, Chile, Fiji, Guatemala, Mauritania, Palau, and Sierra Leone did not provide information on national reporting. Chile and Guatemala also failed to provide information on how they would present progress on the national level in their 2017 VNR reports.

The Secretary-General's voluntary common report guidelines strongly encourage repeat reporters to present progress made since their last VNR. In 2019, seven countries

reported for a second time. These included Azerbaijan, Chile, Guatemala, Indonesia, the Philippines, Sierra Leone, and Turkey. All seven repeat reporters provided information on their progress since their last VNR report. For example, Sierra Leone assessed the country's progress in delivering its LNOB indicators developed in 2016. Turkey did not provide statistical information to discuss the changes between 2016 and 2019 but did discuss policy changes and adjustments it made in the interim years as well as efforts to mobilize non-state actors. Guatemala provided a description of the progress it made since its last VNR whereas Azerbaijan listed trends for available data.

BEST PRACTICE SPOTLIGHT

Provide an account of progress made between VNR reports with reference to trends for SDG targets and changes to policies, institutions and partnerships for 2030 Agenda implementation.

DATA AVAILABILITY

Data is important to ensure monitoring and evaluation of 2030 Agenda efforts. Reporting on data availability for 2030 Agenda monitoring improved significantly in 2019 over previous years. In 2019, 36 countries (76%) provided information on data availability. In 2018, 18 countries provided clear information on data availability for SDG monitoring versus 14 in 2017.



A CASE STUDY IN GOOD PRACTICE: MAURITIUS'S TRAFFIC LIGHT SYSTEM TO MONITOR PROGRESS

Mauritius developed a traffic light system to present progress on the SDGs in its VNR report. All goals that are achieved are listed in green. All goals that are on track are listed in yellow meaning resources are available, implementation is underway and the current trajectory of progress is positive. An indicator of red was reserved for goals for which progress is not on track. A red indicator means enabling policies and legislative frameworks are not in place, there is no concrete implementation plan, resources are limited or not available and there is limited to no progress. Mauritius's VNR report listed progress on SDG targets according to this system.

Source: Excerpt adapted from the Mauritius's VNR report.

Like previous years, there is no consistent method countries use to measure and report on data availability making it difficult to provide an overall assessment of data availability for 2030 Agenda monitoring based on VNR reports. In addition, countries often do not provide information on the specific data they lack. Some countries providing an overall percentage on data availability and others note data gaps for specific SDGs.

Table 4 provides a year-by-year comparison of data availability according to the reporting countries' calculations. The data presented does not attempt to reconcile the differences in how countries calculate data

availability. Rather the table provides an indication of where countries situate themselves in terms of data availability, and further demonstrates the need for countries – regardless of their income level – to strengthen data availability for SDG monitoring. The information presented in the table is based on available data, proxy data, or partial data according to information in VNR reports. For 2019, over half of the countries (25) reporting that data was available for less than 50% of SDG indicators. Guatemala saw significant gains in terms of data availability according to reporting in 2017 versus 2019, moving from availability of under 20% to between 71 and 80% of indicators.

TABLE 4. DATA AVAILABILITY FOR GLOBAL SDG INDICATORS

PERCENTAGE	COUNTRIES		
	2017	2018	2019
11-20%	Guatemala	Paraguay	
21-30%	Azerbaijan, the Maldives	Jamaica	Cambodia, Croatia, Eswatini, Fiji, Iceland, Iraq, Mauritius, New Zealand, Pakistan, Palau, Serbia, Tonga, Vanuatu
31-40%	Japan, Panama, the Netherlands	Bahamas, Dominican Republic	Algeria, Burkina Faso, Ghana, Kazakhstan, Liechtenstein, Turkey
41-50%	Belgium, Italy, Nigeria, Peru	Benin, Egypt, State of Palestine	Côte d'Ivoire, Kuwait, Oman, Saint Lucia, Tunisia
51-60%	Denmark	Ecuador, Niger, Spain, Uruguay, Viet Nam	Lesotho, Mongolia, Philippines, Tanzania, Timor-Leste
61-70%	Indonesia	Bhutan, Cabo Verde, Lithuania, Senegal	Indonesia, Israel, Rwanda, South Africa
71-80%	Bangladesh	Hungary, Mexico	Bosnia and Herzegovina, Guatemala, United Kingdom
81-90%	Malaysia		



A CASE STUDY IN GOOD PRACTICE: CAMBODIA'S EFFORTS TO IMPROVE DISAGGREGATED DATA

Cambodia noted the challenge of limited disaggregated data. In response, the government has increased the national budget for national surveys. The execution of the 2019 General Population Census of Cambodia is in keeping with international recommendations and standards. The census will provide the government and other groups with the baseline data necessary to measure progress against the SDGs and timely and quality data. Cambodia also engaged in dialogue with stakeholders about SDG indicators and data availability.

Source: Excerpt adapted from Cambodia's VNR report.

As noted in the section on leaving no one behind, information on disaggregated data is not well reported in the VNR reports. Yet, this information is important for establishing baselines and informing evidence-based approaches to policy-making and programming. While only 12 countries in 2018 noted the need to improve disaggregated data, this figure jumped to 30 in 2019. Four years into reporting on the 2030 Agenda, this suggests a strong recognition by governments that efforts to LNOB will require improvements to the availability of disaggregated data. Countries also provided more information regarding the forms of disaggregated data required in 2019 over 2018. They include gender (13), age (11), region (six), disability (five), income or socio-economic status (three), ethnicity or social group (three), migration status (three) and housing (one).

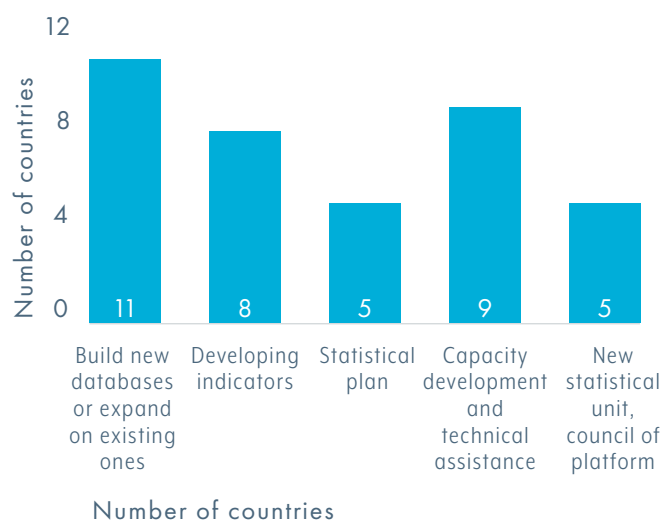
IMPROVING DATA AVAILABILITY

All 47 reporting countries in 2019 indicated efforts to improve data availability, an improvement over 2018 when only 31 countries reported the same. The three most cited ways to address data availability were building or expanding on data (11 countries), improving capacity (nine countries) and developing or modernizing indicators (eight countries) (Figure 19). Five countries each referred to statistical plans and institutional changes to strengthen statistical systems. For example, Ghana noted the creation of a roadmap where it would fill data gaps, encourage data use, and strengthen the entire data ecosystem. Oman announced plans to have a national census in which the results would be available in real time. Cambodia detailed

building data sets and reviewing goals and indicators. Chile noted the urgent need to create a permanent council that will further digital transformation, data governance and shared services. To ensure consistent reporting, Rwanda developed an SDGs metadata handbook with definitions, methodologies, identified data gaps and methods for reporting. Timor-Leste noted the importance of subnational governments in the implementation of the 2030 Agenda. Timor-Leste identified a need to pair local governments with local data to ensure better implementation of the SDGs.

The efforts noted in 2019 are largely consistent with 2018 and 2017, though in both years there was a stronger focus on capacity development. Reporting in 2018 and 2017 also provided greater attention to improving coordination, resource mobilization and data dissemination.

FIGURE 19. EFFORTS TO IMPROVE DATA AVAILABILITY



NATIONAL REPORTING ON 2030 AGENDA IMPLEMENTATION

Reporting at the national level ensures visibility of the 2030 Agenda and encourages a country-level follow-up and review process. For the 40 countries that provided some information on national level reporting in 2019, 18 (38%) indicated their national reporting process or mechanism was in development. Nineteen (40%) countries pointed to a regular national report, seven of which promised to report annually. Chad indicated it will report more frequently and Kuwait indicated that its VNR reporting would serve as a means for national reporting. VNR reports were not always clear on who would prepare reports and to whom reporting would occur. Nevertheless, eight countries listed reporting by coordination bodies and two countries highlighted the use of a national statistics bureau or national evaluation council as the writers of the report. Only five countries noted involvement of parliamentarians (compared to two in 2018). A dashboard or platform for online national reporting

was noted by 12 (26%) countries. This number is in keeping with findings from 2018 where 11 countries commented on using or developing online platforms.

Like previous years, VNR reports did not refer to regional-level follow-up and review processes. Moreover, countries did not provide information on planned HLPF reporting for the future.

BEST PRACTICE SPOTLIGHT

Link accountability for progress on 2030 Agenda implementation to regular, planned parliamentary reviews.



A CASE STUDY IN GOOD PRACTICE: SHOWCASING THE ROLE OF INDONESIA'S SUPREME AUDITING INSTITUTION

Indonesia's Supreme Audit Board is responsible for the evaluation of state finances and SDG-related processes. The Supreme Audit Board participates in International Organization of Supreme Audit Institutions, an institution that facilitates the exchange of knowledge between government auditing institutions and has been promoting contributions by supreme auditing institutions to the 2030 Agenda.

Indonesia's Supreme Audit Board used a Geographic Information System that enables it to capture, store, manipulate and visualize data according to geography. To improve the government's ability to implement the SDGs, the Supreme Audit Board is developing a Continuous Comprehensive and Multi-perspective Audit approach to ensure independent oversight of specific SDG target and indicators.

In addition, the Supreme Audit Board reviewed resources, capacities, and follow-up and review mechanisms since Indonesia's first VNR in 2017. The audit strongly encouraged the Government of Indonesia to standardize methodologies for data collection and improve resource efficiency in conducting surveys among stakeholders. Standardization of data regulation was encouraged to assist in the provision of disaggregated data at the subnational level.

In July 2019, Indonesia's Supreme Audit Board began a second performance audit on the effectiveness of SDG implementation. The intention of this audit is to evaluate the policy design and implementation between 2015 and 2019. On the policy side, the audit will focus on policy coherence, data integrity and monitoring and reporting systems. The review will evaluate how well the government is advancing its goals. The audit will also assess how well the poor have access to services.

Source: Excerpts adapted from Indonesia's VNR.

RECOMMENDATIONS

- ✓ Report on data availability, including disaggregated data, and country efforts to improve data availability – given the importance of data for SDG monitoring and accountability, as well as leaving no one behind.
- ✓ Link reviews of progress for 2030 Agenda implementation to parliamentary oversight mechanisms in order to ensure accountability at the national level.
- ✓ Spell out plans to review progress at the national level and be accountable to citizens for progress on the 2030 Agenda beyond reporting to the HLPF. This should include consulting with non-state actors and articulating plans for future HLPF reporting. These elements are important for ensuring accountability for progress on the 2030 Agenda, identifying gaps in implementation, allowing for course correction and ensuring transparency in reporting processes.
- ✓ Include an assessment of progress on 2030 Agenda implementation in VNR reports to the HLPF, particularly with reference to the status of implementation in previously submitted VNR reports.



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VOLUNTARY COMMON REPORTING GUIDELINES

KEY FINDINGS

- ◆ The review of VNR reports shows increased compliance with reporting against the Secretary-General's voluntary common reporting guidelines over 2016 to 2019.
- ◆ Over 75% of countries provide full or partial information on all components of the guidelines with a notable exception of information on structural issues.
- ◆ Most components of the guidelines saw increased reporting in 2019 with the most significant gains seen in reporting on leaving no one behind and the means of implementation. Declines were seen in reporting on the methodology for the review, structural issues and conclusions from 2018.



CJ Clarke / Save The Children

VOLUNTARY COMMON REPORTING GUIDELINES

The United Nations Secretary-General proposed a set of voluntary common reporting guidelines to help countries frame their VNR reports to the HLPF. The guidelines have evolved over time with an update in 2018 and for reporting in 2020. The guidelines are voluntary. Countries ultimately

decide how to present their findings. The guidelines for reporting in 2019 emphasized the use of the structure outlined by the Secretary-General to promote consistency and comparability and were unchanged from the 2018 guidelines.

WHAT'S IN THE SECRETARY-GENERAL'S VOLUNTARY COMMON REPORTING GUIDELINES?

- Opening statement by the Head of State or Government, a Minister or other high-ranking Government official.
- Highlights presented in a one-to-two-page synthesis overview of the review process, status of SDG progress and how the government is responding to the integrated and indivisible nature of the 2030 Agenda and working to leave no one behind.
- An introduction that sets the context and objectives for the review, outlines the review cycle and how existing national reports were used. The policy architecture for implementation and policy tools to support integration of the three dimensions, as well as linkages to relevant international agreements could also be mentioned.
- Presentation of the methodology for the review, outlining the process for preparation of the national review.
- Policy and enabling environment
 - Creating ownership of the SDGs with an outline of efforts towards all stakeholders to inform them on and involve them in the SDGs. This section can address how specific groups have been engaged.
 - Incorporation of the SDGs in national frameworks understood in terms of the critical initiatives countries undertook to adapt the SDGs and targets to its national circumstances, and to advance their implementation. This section should include challenges in implementation, and their cause, and refer to efforts taken by other stakeholders.
 - Integration of the three dimensions through a discussion of how the three dimensions of sustainable development are being integrated and how sustainable development policies are being designed and implemented to reflect such integration. Could include analysis related to the HLPF theme.
 - Assessment of how the principle of leaving no one behind is mainstreamed in implementation. Includes how vulnerable groups have been identified, efforts to address their needs, and particular attention to women and girls.
 - Institutional mechanisms described in terms of how the country has adapted its institutional framework in order to implement the 2030 Agenda. Would be useful to include how the country plans to review progress and can note where support is provided by United Nations Country Teams in the preparation of national SDG reports.
 - Relevant structural issues or barriers, including external constraints that hinder progress. Transformative approaches to addressing these challenges can be highlighted.
- A brief analysis of progress on all goals and targets, including whether a baseline has been defined. Discussion can also include trends, successes, challenges, emerging issues, lessons learned and actions to address gaps and challenges. Countries completing a subsequent VNR are encouraged to describe progress since the previous review.
- Presentation of the means of implementation, including how means of implementation are mobilized, what difficulties this process faces, and what additional resources are needed. The section can include reference to financial systems and resource allocation to support implementation, the private sector, the role of technology, concrete capacity development and data needs and the role of multi-stakeholder partnerships. An outline of next steps the country is taking or planning to take to enhance the implementation of the 2030 Agenda. Can also outline how implementation will be reviewed at national and subnational levels.

- A conclusion that provides a summary of the analysis, findings and policy implications. Lessons learned from the VNR could be highlighted.
- Annexes that can include an annex with data, using the global SDG indicators as a starting point and adding priority national/regional indicators and identifying gaps. Additional annexes can also showcase best practice or comments from stakeholders.

The Secretary-General's guidelines have been revised for reporting in 2020. They include most of the same categories as in 2019 though next steps and conclusions have been combined. They also provide greater specificity on what can be included under each component, such encouraging countries to refer to specific, complementary international agreements and how synergies are being promoted with 2030 Agenda implementation in the introduction. For countries reporting to the HLPF for a second or third time, the guidelines also point to further guidance, encouraging countries to provide information on progress made on findings presented in previous reviews.



Hanna Adcock / Save The Children

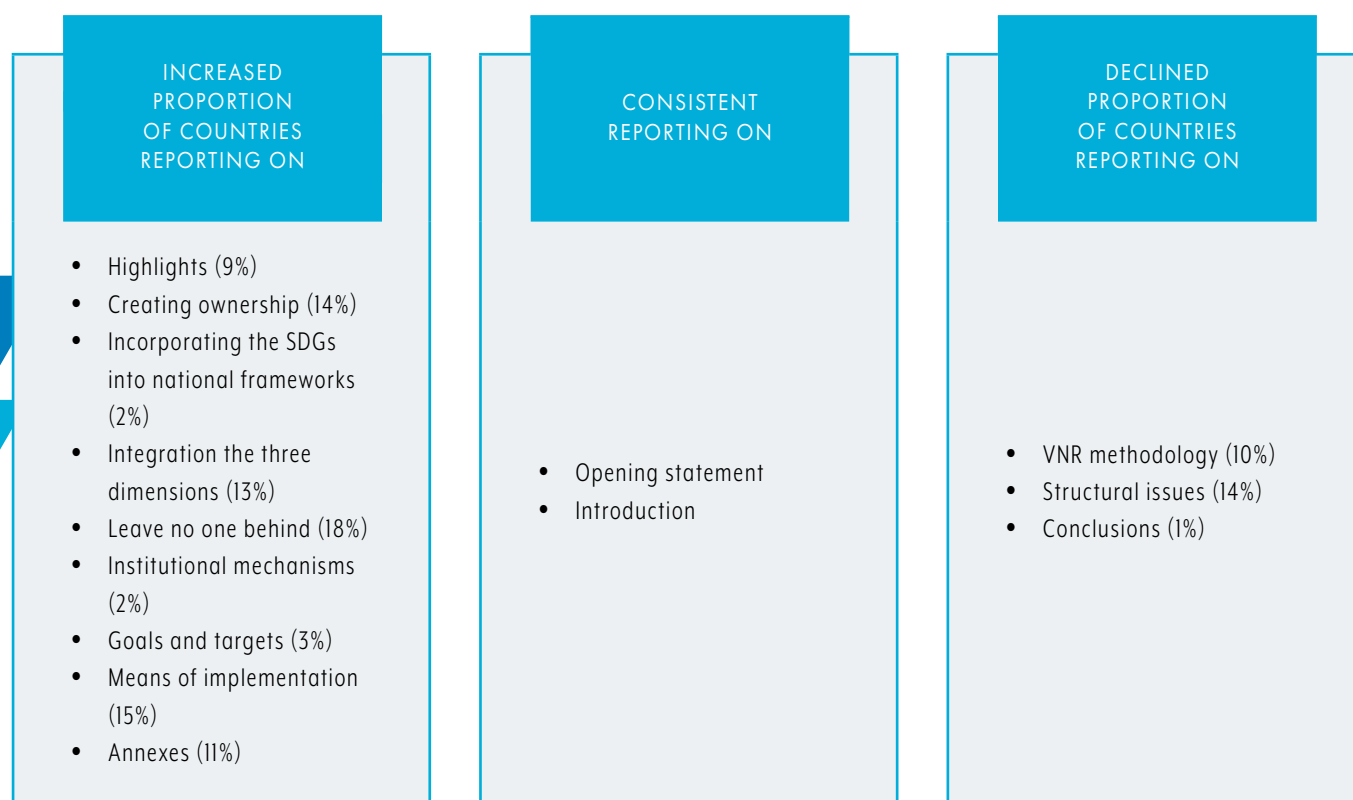
USE OF THE GUIDELINES

All the VNR reports presented in 2019 were reviewed against the guidelines to identify which of the suggested components are being addressed by countries. Figure 21 provides an overview of trends, outlining countries that:

- have fully met the guidelines for a component indicated in green;
- partially met the guidelines by referring to the component but not most aspects requested in the guidelines, indicated in yellow; or
- did not include the component at all, indicated in red.

As shown in Figure 21, most countries provide the information – in full or partially – as recommended by the Secretary-General’s voluntary common reporting guidelines. Information on structural issues remains an exception as was the case in 2018. In comparison to previous years, VNR reports are tracking positively in terms of compliance with the guidelines. Reporting increased on most components listed in the guidelines in 2019 compared to 2018 with the most significant gains seen in reporting on leaving no one behind and the means of implementation (Figure 20). The proportion of countries including a statement by the head of state or government and an introduction remained the same over 2018 and 2019. Some declines were seen in reporting on the methodology for the review, structural issues and conclusions.

FIGURE 20. TRENDS IN REPORTING AGAINST THE SECRETARY-GENERAL’S VOLUNTARY COMMON REPORTING GUIDELINES OVER 2018-2019



◆ The report addresses this component as instructed in the guidelines	◆ The report addresses this component to some extent in this or another section of the report but does not fulfil the brief as laid out in the guidelines	◆ The report does not address this component
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2019	2019														
	STATEMENT BY HOSG	HIGHLIGHTS	INTRODUCTION	METHODOLOGY FOR REVIEW	CREATING OWNERSHIP	INCORPORATION IN NATIONAL FRAMEWORKS	INTEGRATION OF THREE DIMENSIONS	LEAVE NO ONE BEHIND	INSTITUTIONAL MECHANISMS	STRUCTURAL ISSUES	GOALS AND TARGETS	MEANS OF IMPLEMENTATION	NEXT STEPS	CONCLUSION	ANNEXES
ALGERIA	🟢	🟡	🟢	🟢	🟢	🟢	🟢	🟡	🟢	🟡	🟢	🟡	🟢	🟡	🔴
AZERBAIJAN	🟢	🟢	🟢	🔴	🟢	🟢	🟢	🔴	🟢	🟡	🟡	🟡	🟢	🔴	🟡
BOSNIA AND HERZEGOVINA	🟢	🟡	🟢	🟡	🟢	🔴	🔴	🟢	🟡	🔴	🟢	🟡	🔴	🔴	🔴
BURKINA FASO	🔴	🔴	🟢	🟢	🟢	🟢	🟢	🟢	🟢	🟡	🟡	🟢	🟢	🟢	🟡
CAMBODIA	🟢	🟢	🟢	🟢	🟢	🟢	🟢	🔴	🟢	🔴	🟢	🟡	🔴	🟡	🟡
CAMEROON	🟢	🟢	🟢	🟢	🟢	🟢	🟢	🟢	🟢	🟢	🟡	🟢	🟢	🟢	🟡
CENTRAL AFRICAN REPUBLIC	🟢	🟢	🟢	🟢	🟡	🟢	🟢	🟢	🟢	🟢	🟢	🔴	🔴	🟢	🟢
CHAD	🟢	🔴	🟢	🟢	🟢	🟢	🟢	🟢	🟢	🟢	🟢	🟢	🟢	🟢	🟢
CHILE	🟢	🟢	🟢	🟢	🔴	🟡	🟡	🟢	🟢	🔴	🟡	🔴	🟢	🟡	🟢
CONGO (REPUBLIC OF THE)	🟢	🟢	🟢	🟢	🟢	🟢	🟡	🟢	🟢	🟢	🟢	🟢	🟢	🟢	🟡
CÔTE D'IVOIRE	🔴	🟢	🟢	🟢	🟢	🟢	🟢	🟢	🟢	🟢	🟡	🟢	🟢	🔴	🔴
CROATIA	🟢	🟡	🟢	🔴	🟢	🟢	🟢	🔴	🟢	🟡	🟢	🟡	🟢	🔴	🔴
ESWATINI	🟢	🔴	🟢	🔴	🟢	🟢	🟢	🔴	🟢	🔴	🟢	🔴	🔴	🟡	🔴
FIJI	🟢	🟡	🟢	🟢	🟢	🟢	🟢	🟢	🟢	🟢	🟢	🟢	🟡	🟢	🟢
GHANA	🟢	🟢	🟢	🟢	🟢	🟢	🟢	🟢	🟢	🔴	🟢	🟡	🟢	🟢	🟡
GUATEMALA	🟢	🔴	🟢	🟢	🟡	🟢	🔴	🟡	🟢	🟡	🔴	🟡	🔴	🟢	🟡
GUYANA	🟢	🟡	🟢	🟢	🟢	🟢	🟡	🟡	🔴	🔴	🟢	🟢	🟡	🟡	🟢
ICELAND	🟢	🟢	🟢	🟢	🟢	🟢	🟢	🟡	🟡	🔴	🟢	🟡	🟢	🟢	🟢
INDONESIA	🟢	🟢	🟢	🟢	🟢	🟢	🔴	🟢	🟢	🔴	🟢	🟢	🟢	🟢	🟢
IRAQ	🔴	🔴	🟢	🟢	🟢	🟢	🟢	🟢	🟢	🟢	🟡	🟡	🟢	🔴	🔴
ISRAEL	🟢	🔴	🟢	🟢	🟢	🟢	🟢	🟢	🟢	🟡	🟢	🟡	🟢	🔴	🟢

2019

2019

	STATEMENT BY HOSG	HIGHLIGHTS	INTRODUCTION	METHODOLOGY FOR REVIEW	CREATING OWNERSHIP	INCORPORATION IN NATIONAL FRAMEWORKS	INTEGRATION OF THREE DIMENSIONS	LEAVE NO ONE BEHIND	INSTITUTIONAL MECHANISMS	STRUCTURAL ISSUES	GOALS AND TARGETS	MEANS OF IMPLEMENTATION	NEXT STEPS	CONCLUSION	ANNEXES
Percentage of countries including component in 2019	83%	81%	96%	83%	94%	98%	85%	81%	98%	53%	94%	91%	77%	79%	72%
Percentage of countries including component in 2018	83%	72%	96%	93%	80%	96%	72%	63%	96%	67%	91%	76%	74%	80%	61%
Direction of change over previous year	-	▲	-	▼	▲	▲	▲	▲	▲	▼	▲	▲	▲	▼	▲



STATEMENT BY HEAD OF GOVERNMENT OR STATE

In 2019, 39 out of 47 (83%) reporting countries included a statement by the head of government or state, the same proportion as in 2018 and up from 71% and 25% of countries reviewed in previous editions of this report for 2017 and 2016 respective. In this context, 37 (79%) fully met the requirements while two countries (4%) partially met them. Overall, there is an increase in the number of countries fulfilling this component of the guidelines over 2016-2019. The high number of reports including opening statements bodes well as an indication of political support to the 2030 Agenda.

HIGHLIGHTS

There was an improvement in the trend of including a highlights section. More than three quarters (81%) of reports included complete or partial information on highlights. In this context, 51% fully met the requirements. In 2018, 71% reported highlights. This number contrasts with 86% in 2017 and 94% in 2016.

INTRODUCTION

In 2019 all countries except Mauritius and Nauru included a full or partial introduction. This means 45 out of 96% of countries met this reporting guideline. All countries examined in 2018, 2017, and 2016 followed a similar approach. In 2016, only China did not meet the requirement of introduction.

METHODOLOGY FOR REVIEW

VNR reports for 2019 showed a downward trend in reporting on methodology. In 2019, 83 of reporting countries included the methodology for the review as detailed by the Secretary-General's common reporting guidelines. In 2018, 93% included this information, the majority of which fully met the guideline. By contrast, in 2017, 13 countries did not provide any information on methodology. For those that provided information, VNR reports tended to include information on leadership, the drafting process, data sources, methodology, and engagement mechanisms. In addition 10 countries included additional information on their VNR process as an annex, outlining further details on institutions consulted, feedback received, and/or the process.

WHAT SHOULD REPORTING ON INTEGRATION LOOK LIKE?

According to the United Nations Department of Economic and Social Affairs 2020 edition of the [Handbook for the Preparation of Voluntary National Reviews](#), the section on integration for the three dimensions of sustainable development should consider using the following questions:

- What are the most important national interlinkages, or nexus of interlinkages, between goals and targets covered in the VNR?
- What are the main barriers to the better integration of the three dimensions of sustainable development and the 17 SDGs?
- How does a country engage in discussion and find effective solutions to trade-offs that have to be made?
- What actions are being taken to ensure that all levels of government work together (horizontally across sectors, and vertically from national to local) to integrate the three dimensions and the SDGs?
- Are there examples of the positive impact of more integrated national policies?⁴³

The handbook refers to a mapping exercise to highlight the linkages between goals, special interests and national priorities as a way of better targeting specific groups. The handbook refers to the framework and tools of the United Nations Economic and Social Commission for Asia and the Pacific for integrating the three dimensions of sustainable development.

⁴³ United Nations Department of Economic and Social Affairs. 2020. [Handbook for the Preparation of Voluntary National Reviews](#). New York: UN DESA. pp. 24-25.

CREATING OWNERSHIP

In 2019, there is an improvement of reporting trends with most reporting countries (94%) including a section on creating ownership with the majority fully meeting this component (87%). This represents an increase over previous years. In 2018, 19% did not provide information on generating ownership. In 2017, 93% reported on creating ownership versus 69% in 2016.

INCORPORATION OF SDGS IN NATIONAL FRAMEWORKS

All but Bosnia and Herzegovina provided information on how the SDGs were incorporated into national frameworks. The high rate of reporting in 2019 (98%) is in keeping with previous years. Only two countries in 2018, one country in 2017, and 2 countries of the 16 reviewed in 2016 did not include this information. For the countries provided information on how they incorporated SDGs into national frameworks, Chile was the only country in 2019 that did not fully meet with the guideline.

INTEGRATION OF THE THREE DIMENSIONS OF SUSTAINABLE DEVELOPMENT

In 2019, 85% of countries fully or partially reported on how they integrate the three dimensions of sustainable development. The increase in reporting countries reporting on this component is in keeping with previous trends. A larger proportion of countries reported on how they integrate the three dimensions of sustainable development in the 2018 reports (72%) compared to 2017 (67%) and 2016 (56%).

LEAVING NO ONE BEHIND

In 2019, there an improvement in the number of countries reporting on leaving no one behind with 81% of countries fully or partially meeting the criteria laid out by Secretary-General's common reporting guidelines. Of the 37 countries that did include a section in the report, 12 partially met the

reporting guidelines. In 2018, 61% addressed this component fully or somewhat in their VNR reports. Leave no one behind was part of a thematic analysis for 2016 but not for 2017. In 2016, 50% of reporting countries provided this information. Overall, 2019 indicated the continuation of a positive trend in terms of reporting on efforts to leave no one behind.

INSTITUTIONAL MECHANISMS

In 2019, the reporting trend of institutional mechanisms was in keeping with high reporting rates in previous years. In 2019, 98% of countries reported in part or in full on this category. Only Guyana did not provide any information on institutional arrangements. In 2018, only Sudan and Singapore did not report on institutional mechanisms. In 2017, all countries provided this information while four of 16 countries reviewed in 2016 did not.

STRUCTURAL ISSUES

In 2019, 53% of countries provided full or partial information on structural issues. Of those that did report, 11 provided full information according to the Secretary-General reporting guidelines and 14 provided partial information. In 2018, when structural issues were first introduced to the guidelines, 67% included information on the component.

GOALS AND TARGETS

In 2019, nearly all countries (94%) provided complete or partial information on goals and targets. Only Guatemala, Nauru and Tonga, did not provide any information on goals and targets. In 2018, all countries except for Bahrain, Kiribati, Slovakia, and Sudan fully included or partially included a section on goals and targets. This compares to 2017 where all countries met or partially met this reporting component, the majority only reported on a subset of goals.

MEANS OF IMPLEMENTATION

There continues to be an upward trend in countries fully or partially reporting on the means of implementation. In

2019, 91% of countries partially or fully met the Secretary-General's common reporting guidelines. Of the 44 countries that reported on the means of implementation, 28 (63%) only partially met the reporting guideline requirements, like previous years. In 2018, 76% reported on the means of implementation, more than in 2017 (64%) and 2016 (44%). While reporting on the means of implementation improved overall for information on domestic resources and technology, declines were seen for reporting on international public finance, trade and systemic issues.

NEXT STEPS

In relation to the section on next steps, 77% of countries provided full (32 countries) or partial (5 countries) information. This number is in keeping with previous years when roughly 75% of countries reported on next steps in 2018 and 2017. Thirteen of 16 countries (81%) provided this information in 2016. While some countries continued to be vague in the level of information provided, others provided enough detail to allow for an assessment of progress on next steps in subsequent VNR reports. Moreover, some countries included next steps as part of the goal-by-goal analysis. Detailed explanations of next steps are important for articulating future activities and for supporting accountability in SDG implementation. This information enables stakeholders to follow up on whether countries have carried out the actions identified in their VNR reports.

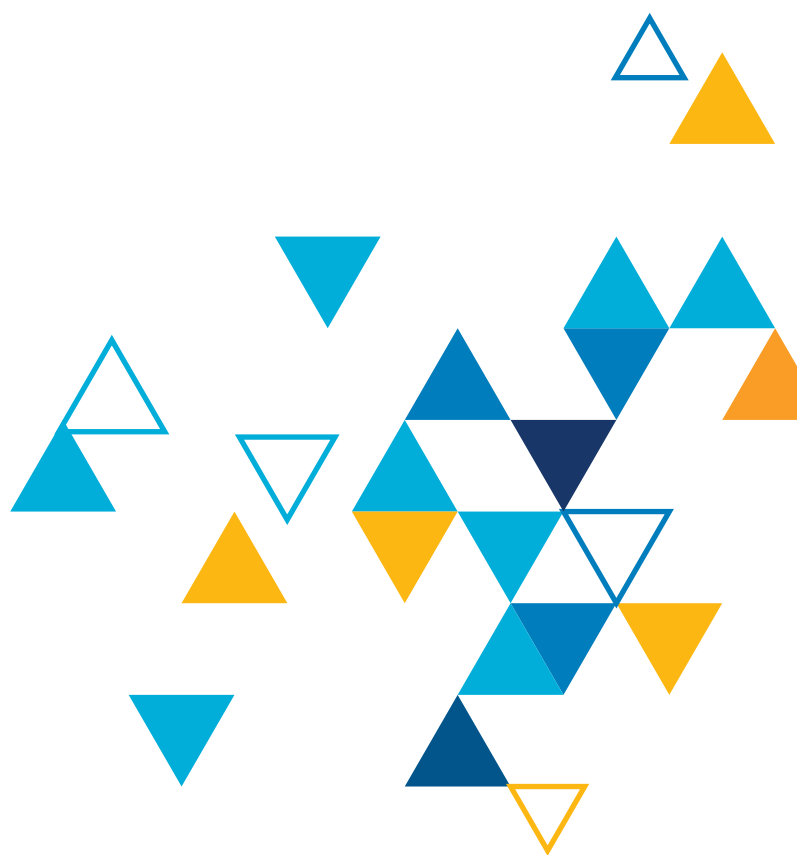
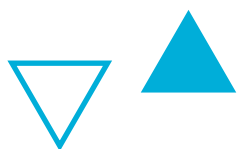
CONCLUSION

In 2019, 79% of countries included a conclusion. In this context, eight countries (17%) only partially met the reporting guidelines. This number is in keeping with previous years when 80% countries in 2018, 76% in 2017 and 75% in 2016 included a conclusion. However, the finding for 2019 is slightly down compared to 2018.

ANNEXES

The revised Secretary-General common voluntary guidelines for 2018 encouraged member states to include a statistical annex, as well as other relevant information, such as good practices or inputs from non-state actors. In 2019, 72% of countries included an annex. This compares to 2018 when 61% did the same. In 2017, only 49% provided a statistical annex, but in 2016 63% did.

The proportion of countries including a statistical annex specifically (fully meeting the guidelines) improved in 2019 as well with 25 providing this information over 20 in 2018. Seven countries also provided additional information along the lines of the guidelines with their statistical annex. Countries that provided an annex on issues outside statistics tended to cover information related to prioritized targets and indicators, data sources, consulted organizations for the VNR or comments received and inputs from non-state actors.



RECOMMENDATIONS

- ✓ Follow, as much as possible, the guidelines as proposed by the Secretary-General to ensure that all elements of SDG implementation are captured and facilitate comparison of shared challenges, good practices and lessons learned.
- ✓ Continue to include the methodology for the VNR, with details that articulate how the drafting process occurred, timing, how stakeholders were engaged, and lessons learned. This will provide greater clarity on what was done, and how other member states can draw from the experience of different countries.
- ✓ Make use of the guidance provided by the Handbook for the Preparation of Voluntary National Reviews to better assess and report on integration of the three dimensions of sustainable development in VNR reports.
- ✓ Report on the means of implementation as instructed in the guidelines, including domestic finance, resource allocation, budgeting, international public finance, trade, capacity development, technology and partnerships.
- ✓ Provide a detailed assessment of the forward-looking agenda, outlining where the country needs to go and the steps to get there, based on gaps and lessons learned to date. This should include next steps in terms of follow-up and review with concrete commitments to be fulfilled by states, strengthening the VNR process and clarifying what stakeholders can expect in the years following VNR reporting at HLPF.
- ✓ Report on data availability, including disaggregated data, with reference to global and national level indicators, in the statistical annex. This will provide a better picture of countries' overall capacity to monitor SDG implementation.



Susanne Ure ©

CONCLUSION

As the global community moves forward with accelerating efforts to implement the 2030 Agenda in the Decade of Delivery and Action, VNRs continue to offer an opportunity to strengthen national level accountability and demonstrate accountability for 2030 Agenda implementation on the global stage. VNRs are much more than just reports. Countries continue to value the VNR process and use it as more than just a means to an end. In 2019, countries provided more detailed information on their VNR processes with some including specific sections outlining what had been learned from the VNR process, recognizing the value of VNRs in generating national ownership and momentum to realize sustainable development.

As countries look to reporting in 2020, this report has identified good and best practice in 2030 Agenda implementation. The report highlights areas of emerging standard practice and progress, including with respect to following the Secretary-General's voluntary common reporting guidelines and reporting on leaving no one behind. Inclusion of non-state actors in governance mechanisms and carrying out baseline or gap assessments appears to be emerging standard practice. Nevertheless, the review raises questions on the extent to which member states are incorporating the principles of sustainable development into their approaches, flagged more limited inclusion of non-state actors in lead councils or committees responsible for 2030 Agenda implementation and highlighted limitations in reporting on partnerships and the means of implementation.

The format and organization of the HLPF is being reviewed in 2020 to "benefit from lessons learned in the first cycle of the forum as well as from other processes" ([UNGA Resolution 70/299](#), para 21). This report has outlined lessons from the 2019 VNR process and, in addition to the reports covering 2016, 2017, and 2018, civil society has developed detailed feedback and recommendations based on extensive engagement. As the review moves forward, it should include forums for meaningful participation by civil society and other stakeholders. This includes setting minimum

standards for their institutionalized participation and efforts to strengthen major groups and other stakeholder engagement mechanisms.

Revisions to the Secretary-General's voluntary common reporting guidelines for reporting in 2020 have sought to further strengthen the value of VNR processes and reporting, including with reference to the role of non-state actors in implementation. The HLPF can be further strengthened by continuing to examine how VNR reporting can be improved, including by following the recommendations outlined in this report, given that the VNRs serve as an important mechanism for national accountability for 2030 Agenda implementation and the basis for follow-up and review at the HLPF. Presentations and discussions at the HLPF require more time and space with opportunities for civil society to meaningfully participate and engage with governments on the content of VNR presentations. Opportunities for exchange of views on independent assessments, including reports from civil society and expert analysis, would enable member states to benefit from a wider pool of knowledge. Action in these areas is essential if the original vision of the positive and constructive follow-up and review mechanisms outlined in the 2030 Agenda are to become reality. In addition to strengthening the quality of discussions at the HLPF, regional forums should also be supported as key opportunities for peer-to-peer learning among member states with a focus on trends and challenges in implementation.

This review aims to highlight the bright spots and worrisome trends in 2030 Agenda implementation recognizing the critical need to accelerate action to leave no one behind. The identification of good and best practices and recommendations presented throughout this report are meant to help guide countries and other stakeholders in their efforts at national and global levels. As countries move into the Decade of Action and Delivery, these recommendations can serve as the basis for accelerating action for a sustainable future.

CONSOLIDATED RECOMMENDATIONS

GOVERNANCE, INSTITUTIONAL MECHANISMS AND ENGAGEMENT

Leadership, governance and institutional arrangements

- ✓ Clearly establish leadership and governance structures to support 2030 Agenda implementation and lay out lines of accountability between various national stakeholders.
- ✓ Formalize non-state actor engagement in governance structures to realize the 2030 Agenda. This includes lead councils or committees and technical working groups.
- ✓ Identify opportunities to realize the 2030 Agenda domestically and globally through engagement more formally in regional level initiatives and with like-minded countries. Such engagement offers opportunities to share best practice with and learn lessons from peers.

Stakeholder engagement in 2030 Agenda implementation

- ✓ Follow good practice in multi-stakeholder engagement by ensuring that approaches are timely, open and inclusive, transparent, informed and iterative.
- ✓ Support an enabling environment for multi-stakeholder engagement through the legislation, regulation and the creation of policies that set out how engagement will occur.
- ✓ Create and report on formal mechanisms to ensure regular and inclusive stakeholder engagement.
- ✓ Engage diverse stakeholders in the selection of national priorities and partner with non-state actors to reach the furthest behind.
- ✓ Develop a range of opportunities for multi-stakeholder engagement in VNRs including through online and in-person public consultation, soliciting inputs to and feedback on draft reports, and inclusion of non-state actors as partners in carrying out the review and drafting the VNR report.

POLICIES FOR 2030 AGENDA IMPLEMENTATION

Baseline or gap analysis

- ✓ Conduct an assessment that identifies gaps in existing policies and programs, examines data availability, and sets out baselines from which to measure progress and assess where additional efforts are needed.
- ✓ Articulate how the assessment was conducted and provide a summary of the gaps identified for each goal.
- ✓ For countries present a subsequent VNR report to the HLPF, identify where progress has been made since initial policy and data assessments and provide information on changes between reporting years at national and subnational levels and for the furthest behind.

Incorporation of the 2030 Agenda into national frameworks

- ✓ Fully integrate the 2030 Agenda and the SDGs into national and subnational plans and strategies based on an evaluation of existing policies, approaches and progress to identify gaps, adapt policies and target areas where further progress is needed especially for the furthest behind groups.
- ✓ Operationalize the principles of the 2030 Agenda in approaches to implementation recognizing the universal, human rights-based and interlinked nature of the agenda. VNR reports should demonstrate how approaches to sustainable development are transformative based on the principles of the 2030 Agenda and not just the SDGs.
- ✓ Ground plans and strategies in human rights, including by linking activities to international and national human rights commitments and establishing appropriate institutions and mechanisms to support a human rights-based approach to sustainable development.
- ✓ Undertake actions with reference to and respect for planetary boundaries and responsibilities towards future generations, including avenues for intergenerational partnerships.

Nationalizing the 2030 Agenda

- ✓ Identify national sustainable development priorities that address all dimensions of sustainable development, recognizing the interlinkages between society, the economy, the environment and governance.
- ✓ Develop national targets and indicators through an inclusive and participatory process to complement global targets and indicators.

Integration and policy coherence

- ✓ Assess all 17 goals in VNR reports, respecting the indivisible nature of the 2030 Agenda and the SDGs.
- ✓ Ensure all dimensions of sustainable development are addressed in SDG implementation and VNR reporting. Linkages and synergies between the different dimensions of sustainable development should be clearly stated in policies, supported through implementation and included in reporting - all to help ensure clear integration.
- ✓ Link implementation of the 2030 Agenda to relevant international agreements that support 2030 Agenda implementation, such as the Paris Agreement on climate change, the Addis Ababa Action Agenda, the Convention on Biological Diversity, the Sendai Framework for Disaster Risk Reduction and global agreements on aid and international development effectiveness, including in VNR reporting.
- ✓ Provide an assessment of domestic and global dimensions of sustainable development in the goal-by-goal analysis, demonstrating contributions to realizing the SDGs at home and abroad, and supporting policy coherence for sustainable development.

IMPLEMENTING THE 2030 AGENDA

Leave no one behind

- ✓ Ensure policies and programs are informed by and integrate efforts to leave no one behind, including by prioritizing those most in need to consistently reach marginalized communities.
- ✓ Include a specific chapter on leaving no one behind in VNR reporting and demonstrate how the principle of leaving no one behind is being translated into action in

an overarching way.

- ✓ Provide information on the status of data collection or plans to improve data availability to inform efforts to leave no one behind. This includes information on gender disaggregated data. Ensuring no one is left behind means knowing who is being left behind, by how much, and in what areas.
- ✓ Highlight existing and planned efforts to leave no one behind, including how policies and program are being adapted, and in particular, new approaches to reach the people who are furthest behind first.
- ✓ Promote gender equality through international good practice such as gender budgeting, gender-based analysis and mainstreaming into policies and plans, and appropriate legal, policy and institutional frameworks.
- ✓ Report on the outcomes of efforts to leave no one behind, including by drawing on civil society expertise and citizen-generated data. Clearly present links between specific policies and actions with results, presenting progress for specific marginalized groups.
- ✓ Target domestic inequality in 2030 Agenda implementation, including in support of SDG 10 on reduced inequalities, and outline the current status of domestic inequality and how it is being addressed in VNR reports.

Awareness-raising

- ✓ Develop a communication strategy to raise awareness of the 2030 Agenda on an ongoing basis.
- ✓ Continue to promote innovative ways to raise awareness of the SDGs among the general public, including in partnership with civil society and other non-state actors.

Localization

- ✓ Include localization as part of 2030 Agenda implementation strategies, strengthen coordination with local governments and local institutional structures, capacities and resources.
- ✓ Support the translation of the SDGs into local plans, programs and monitoring efforts and ensure local priorities inform national plans.

Partnership to realize the SDGs

- ✓ Support civil society to engage in 2030 Agenda implementation by creating a more enabling environment, including through institutionalized dialogue and consultation, inclusion in formal governance arrangements, finance, and capacity development.
- ✓ Integrate the 2030 Agenda into parliamentary work, recognizing the critical role parliamentarians play as citizens' representatives and in ensuring national level accountability for progress.
- ✓ Support and develop partnerships with a variety of non-state actors, including academia, the private sector, youth and volunteers.
- ✓ Where relevant, clearly stipulate and provide details on priority areas for support from the international community, laying out the role development partners can best play to support the acceleration of 2030 Agenda implementation.

Means of implementation

- ✓ Clearly include best practices, lessons learned in accelerating implementation, challenges going forward and where opportunities exist to learn from peers in VNR reports.
- ✓ Examine national and subnational budgets as an essential part of the implementation process and start integrating the SDGs into them to ensure that resources are allocated for implementation. In doing so, build on the good practice in costing out SDG implementation and identify sources of finance to implement the 2030 Agenda at country level.
- ✓ Report on all means of implementation, including clearly specifying capacity constraints. Such information is critical for assessing gaps, identifying where greater domestic and international efforts are needed and informing development cooperation frameworks.
- ✓ Bolster efforts to support development partners' capacity development priorities, including strengthening statistical systems and the capacities of local stakeholders to implement the 2030 Agenda.
- ✓ Scale up efforts to address systemic issues that impact

SDG implementation, in particular international peace and security, illicit capital flight, corruption, tax avoidance and tax evasion, among other things.

Measurement and reporting

- ✓ Report on data availability, including disaggregated data, and country efforts to improve data availability – given the importance of data for SDG monitoring and accountability, as well as leaving no one behind.
- ✓ Link reviews of progress for 2030 Agenda implementation to parliamentary oversight mechanisms in order to ensure accountability at the national level.
- ✓ Spell out plans to review progress at the national level and be accountable to citizens for progress on the 2030 Agenda beyond reporting to the HLPF. This should include consulting with non-state actors and articulating plans for future HLPF reporting. These elements are important for ensuring accountability for progress on the 2030 Agenda, identifying gaps in implementation, allowing for course correction and ensuring transparency in reporting processes.
- ✓ Include an assessment of progress on 2030 Agenda implementation in VNR reports to the HLPF, particularly with reference to the status of implementation in previously submitted VNR reports.

Reporting to the HLPF

- ✓ Follow, as much as possible, the guidelines as proposed by the Secretary-General to ensure that all elements of SDG implementation are captured and facilitate comparison of shared challenges, good practices and lessons learned.
- ✓ Continue to include the methodology for the VNR, with details that articulate how the drafting process occurred, timing, how stakeholders were engaged, and lessons learned. This will provide greater clarity on what was done, and how other member states can draw from the experience of different countries.
- ✓ Make use of the guidance provided by the Handbook for the Preparation of Voluntary National Reviews to better assess and report on integration of the three dimensions of sustainable development in VNR reports.
- ✓ Report on the means of implementation as instructed

in the guidelines, including domestic finance, resource allocation, budgeting, international public finance, trade, capacity development, technology and partnerships.

- ✓ Provide a detailed assessment of the forward-looking agenda, outlining where the country needs to go and the steps to get there, based on gaps and lessons learned to date. This should include next steps in terms of follow-up and review with concrete commitments to be fulfilled by states, strengthening the VNR process and clarifying what stakeholders can expect in the years following VNR reporting at HLPF.
- ✓ Report on data availability, including disaggregated data, with reference to global and national level indicators, in the statistical annex. This will provide a better picture of countries' overall capacity to monitor SDG implementation.

