



# The 2020 VNRs: points for reflection in preparation for the 2021 reviews

Based on analysis by the Committee for Development Policy (CDP)

The Committee for Development Policy (CDP) has analyzed the voluntary national reviews (VNRs) annually since 2017.<sup>1</sup> One of the first questions it sought to answer was how countries were reflecting the pledge to “leave no one behind” made in the 2030 Agenda for Sustainable Development. The Committee has since incorporated new topics into its annual review of the VNRs, with the objective of reflecting on what the reports as a group tell us and don’t tell us about the implementation of the 2030 Agenda and the SDGs and thus contributing to continuously improve the VNRs as instruments to advance implementation of the Agenda. This document suggests points for consideration by the governments and other stakeholders participating in the 2021 VNRs.

## Key messages

- There have been notable improvements in the VNRs over time, and the 2020 reports showcase numerous positive developments and initiatives. However, they suggest a disconnect between the ambition to meet the SDGs and the attention given to the type of developmental transformation that could drive and sustain SDG implementation in the long run such as strategies to secure sustainable, climate resilient productive capacities and structural transformation.
- It is encouraging that increasing attention has been given to the pledge to leave no one behind and to inequalities, including gender inequality. However, treatment of these issues still suggests a focus on targeted action rather than transformational strategies addressing the structural determinants of inequalities and exclusion. Relatively few reports reflected meaningfully on the distributional and gendered impacts of the COVID-19 pandemic and its containment measures; and while gender is addressed by all countries, few report on action to address the structural determinants of gender inequality such as legal or social norms that limit access to land or finance or determine the distribution of the burden of unpaid care work. Very little attention has been given to inequality between countries.
- The most commonly unreported goals in the 2020 VNRs are those most closely related to environment, sustainability and climate change; and inequality. This is inconsistent with the concept of sustainable development and the integrated and indivisible nature of the SDGs.
- Few of the countries presenting VNRs for the second or third time in 2020 referred to how the previous VNRs’ conclusions were fed back into policy improvement. For the reviews to become an effective instrument in accelerating SDG implementation, more attention should be given to process and feedback loops the reviews as a process, including to how they feed back into policy and to the engagement of non-state actors, including through shadow reports.

## APPROACHES

The general approach adopted by the CDP in its analyses of VNRs has been to review how the VNRs presented each year have considered, or failed to consider, specific concepts or terms, goals and targets. The methods used include searches for references to specific terms, software-assisted contextualized word searches and focused analyses of specific sections of reports. Analyzing a large number of reports that cover such a wide scope as that of the 2030 Agenda necessarily involves trade-offs, analytical choices, and a degree of subjectiveness, particularly considering the diversity in report structures. Methodological differences, differently structured reports in different languages and other characteristics of the VNRs limit comparability across reports and in time. However, taken together, and acknowledging the limitations of this type of analysis, these complementary perspectives provide an overview of what the VNRs are revealing about the implementation of the 2030 Agenda and especially where the main gaps are.

The Committee for Development Policy (CDP), a subsidiary body of the Economic and Social Council (ECOSOC), advises the Council on a wide range of development issues. Among other activities, it submits annual contributions on the Council’s themes and is the body in charge of recommending the graduation of countries from the least developed countries (LDC) category. Its 24 members are nominated in their personal capacity by the Secretary-General. Membership is geared to reflect a wide range of development experience as well as geographical and gender balance. More information at <https://cdp.un.org>. CDP members that participated in the analysis reported in this document were Sakiko Fukuda-Parr, Kori Udovički, Natalya Volchkova, Rolph van der Hoeven, Trudi Hartzenberg and Leticia Merino, with the assistance of Marcia Tavares, Haya Haddad, Ksenija Ivanovic, Lana Hadzi-Nikovic, Igor Idjoski, Maria Loskutnikova, Elizaveta Smorodenkova, Emilio Rodríguez-Izquierdo and Francisco Lemus.

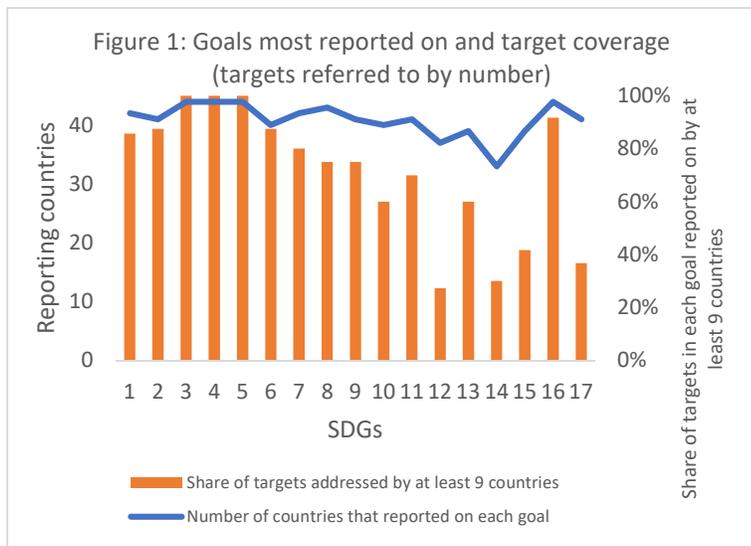
<sup>1</sup> Previous reports are available at <https://cdp.un.org>.

## Under-reported goals and targets<sup>2</sup>

Forty-seven countries participated in the 2020 VNRs. Two did not submit reports. Among the 45 reports submitted:

- the vast majority covered all or most SDGs: 28 countries addressed all goals; 11 addressed all but one, two, or three goals; 5 prioritized a smaller set of goals; and 1 did not report on the goals.
- the goals least reported on were 6, 10, 12, 13, 14, and 15.
- 35 countries reported on targets within the goals, but the proportion of targets covered varied greatly.

It is revealing that the most commonly unreported goals in the 2020 VNRs are those most closely related to environment and climate change (6, 12, 13, 14, 15); and inequality (10). Even when countries reported on these goals, they reported on a smaller share of their targets (see Figure 1). This may reflect the legacy of the Millennium Development Goals and data availability but is inconsistent with the integrated and indivisible nature of the SDGs and the need for balance between the three dimensions of sustainable development. SDG 17 latter stands out as a goal reported on by most countries but in which the coverage of the targets is low (see below). The next pages provide a closer look at the treatment of SDGs 10, 12 and 17.



Taken individually, the targets least reported on overall are related to environment, climate change, sustainable consumption and production; the representation of developing countries in international institutions; or support to developing countries, including to least developed countries (LDCs) which is related to inequality between countries. In some cases there are overlaps between these categories, such as in the case of goals 14.6, 11.c, 12. a. and 13.a (see the table below).



**Goals and targets on inequality, including inequality between countries, environment, climate, and sustainable consumption and production require greater attention if the VNRs are to support a transformative approach to SDG implementation in the decade of action.**

**TABLE 1 - LEAST REPORTED TARGETS**

15.C	Enhance global support for efforts to combat poaching and trafficking of protected species, including by increasing the capacity of local communities to pursue sustainable livelihood opportunities
10.6	Ensure enhanced representation and voice for developing countries in decision-making in global international economic and financial institutions in order to deliver more effective, credible, accountable and legitimate institutions
14.3	Minimize and address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels
14.6	By 2020, prohibit certain forms of fisheries subsidies which contribute to overcapacity and overfishing, eliminate subsidies that contribute to illegal, unreported and unregulated fishing and refrain from introducing new such subsidies, recognizing that appropriate and effective special and differential treatment for developing and least developed countries should be an integral part of the World Trade Organization fisheries subsidies negotiation;
11.C	Support least developed countries, including through financial and technical assistance, in building sustainable and resilient buildings utilizing local materials
12.C	Rationalize inefficient fossil-fuel subsidies that encourage wasteful consumption by removing market distortions, in accordance with national circumstances, including by restructuring taxation and phasing out those harmful subsidies, where they exist, to reflect their environmental impacts, taking fully into account the specific needs and conditions of developing countries and minimizing the possible adverse impacts on their development in a manner that protects the poor and the affected communities
17.5	Adopt and implement investment promotion regimes for least developed countries
10.A	Implement the principle of special and differential treatment for developing countries, in particular least developed countries, in accordance with World Trade Organization agreement
12.A	Support developing countries to strengthen their scientific and technological capacity to move towards more sustainable patterns of consumption and production
13.A	Implement the commitment undertaken by developed-country parties to the United Nations Framework Convention on Climate Change to a goal of mobilizing jointly \$100 billion annually by 2020 from all sources to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation and fully operationalize the Green Climate Fund through its capitalization as soon as possible;

<sup>2</sup> This section is based on references to numbered goals and targets. The goal or target was considered reported on if it was referred to by number (but not if the report only restated it as part of a list without adding any additional information) or if the report contained references to at least one of the indicators in that goal (but not if this was limited to listing the indicator without providing any data).

## Leaving no one behind

It is encouraging that almost all 2020 VNRs referred to the pledge to leave no one behind, which was not the case when the reviews started in 2016 (Figure 2). Approximately 70% of reports had a dedicated section on leaving no one behind, and others addressed the concept across the report. Even countries that did not refer to the term did refer to efforts to address the needs of the most vulnerable groups.

**What do countries mean by leaving no one behind?** While there is relevant content on leaving no one behind throughout the reports, the content of the sections dedicated to the topic provide a snapshot of how countries understand the concept and what types of policies they consider as part of their strategies to fulfill it. The words in Figure 3 summarize the concepts and approaches most frequently quoted in the sections on leaving no one behind, with human rights, equality, inclusion and [addressing] discrimination at the top. Social protection or social security are referred to as not only an instrument (see below) but a right or a goal in themselves. While there are some references to international cooperation, most countries focus on the domestic aspects of leaving no one behind. Several countries associated leaving no one behind to the fulfilment of international and regional agreements and commitments such as the human rights and labour conventions, the Montevideo Consensus on Population and Development, the Madrid International Action Plan on Ageing, the European Accessibility Act or the African Charter on Human and Peoples' Rights. How countries define this concept in their national contexts can change over time as countries accumulate experience and mature their approaches. Finland, for example, stated that the concept of leaving no one behind had evolved since its first VNR, from a focus on supporting least developed countries in international cooperation to one that also encompasses leaving no one behind in their national policies.

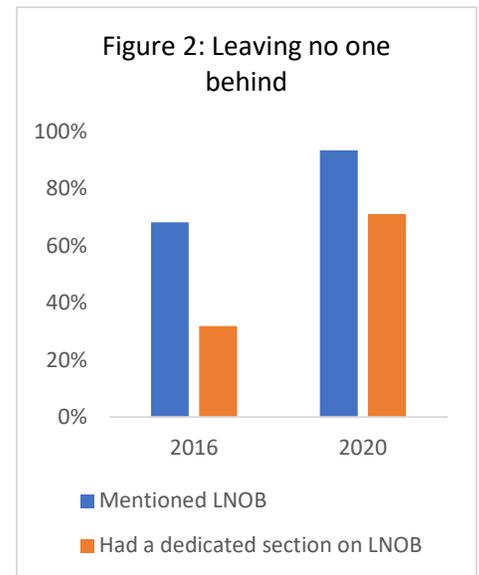


Figure 3: Concepts and approaches most frequently quoted in sections on “leaving no one behind”

*Social protection/security*  
*Poverty*  
*Discrimination*  
*Human rights*  
*Equality*  
*Inclusion*  
*Intersectionality/multidimensional*  
*Participation in decision-making*

“reaching the furthest behind first” were limited to simply mentioning the phrase or to identifying the furthest behind within broader vulnerable groups, such as children in poverty in Armenia, the “ultra-poor” in Bangladesh, migrant and refugee children in Bulgaria, students in the 300 poorest local jurisdictions in Panama, individuals in other countries that are furthest away from meeting the SDGs for Austria’s international development policy. Kenya and the Kyrgyz Republic reported on how they are investing in data disaggregation and identifying intersectionality of deprivations to identify the furthest behind (see Box 1 below).

**Who is considered to be at risks of being left behind?** Most reports refer to persons with disabilities, women and girls, the poor and low-income groups, and older persons as groups that are vulnerable, at risk of being left behind or the targets of specific policies to avoid being left behind (Figure 3). Several also refer to people in geographical areas that are further behind. Beyond these broad groups, several VNRs reflected on how countries are investing in disaggregated statistics and in new methodologies to be able to accurately identify the groups at risk of being left behind in their specific country contexts and thereby design policy interventions. Some reported on human rights-based approaches to the definition of indicators or data collection, others to how they are reflecting intersectionality or multidimensionality of deprivations (see Box 1 for examples). Figure 5 shows examples of groups that have been considered in the sections on leaving no one behind in the

One issue that remains underexplored in the VNRs is how to put into practice the commitment to “**reach the furthest behind first**”. This involves several conceptual and operational dilemmas: How to identify who the furthest behind are? Where to draw the line between vulnerable groups and those within those groups that need to be reached first? If reaching the furthest behind comes at a very high cost, what does that mean for those that are vulnerable but perhaps not the most vulnerable? Are there innovations in technology or service delivery models that can help reduce any such trade-offs? While several 2020 VNRs refer to the commitment to reach the furthest behind first, few outline their strategies or address these dilemmas. Uganda hints at the challenge noting that data on participation in planning meetings at the village level identified persons with disabilities but was not disaggregated based on levels of disability and therefore was not sufficient to be able to know if those furthest behind were excluded. In general, references to

2020 VNRs, beyond the most frequently mentioned, and broadly defined, categories listed in Figure 4.

Figure 4: Groups most referred to in the VNRs as being left behind, vulnerable or targets of policies

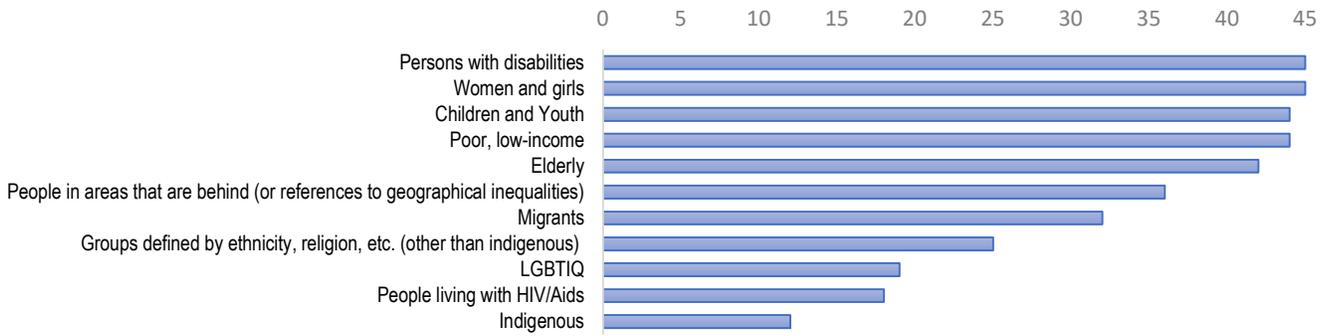


Figure 5: Groups identified in sections on “leaving no one behind” (beyond the categories in Figure 3)

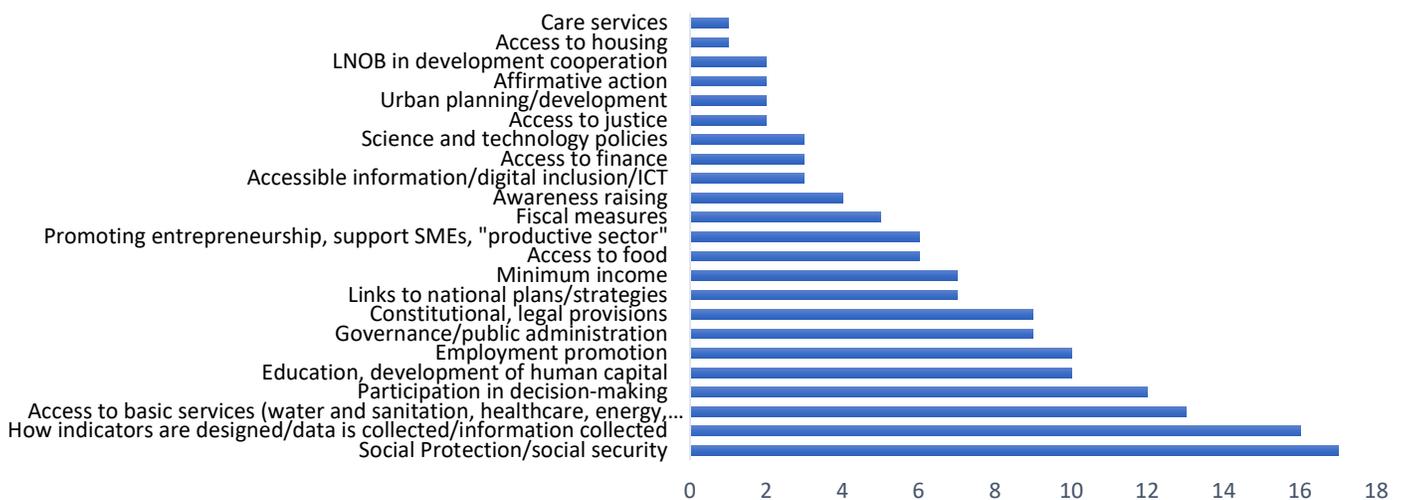


**Box 1: Experiences: identification of people at risk of being left behind**

- **Argentina** included the entities responsible for reporting on the country’s international human rights commitments in the design of indicators
- In **Kenya**, the identification of those at risk of being left behind was done jointly by Kenya National Bureau of Statistics and Kenya National Commission on Human Rights
- **Panama**: calculated the Multidimensional Poverty Index at the township level, enabling identification of areas most left behind as well as vulnerable groups
- **Kyrgyz Republic** studied multi-dimensional data in a series of consultations, considering the intersectionality of discrimination, geography, socio-economic status and life-death indicators and fragility through which some groups or individuals confront multiple reinforcing disadvantages and deprivations

**What are the policy or action areas most commonly associated with leaving no one behind?** Excluding action plans and legislation for specific groups, the most commonly mentioned policy or action areas in the leaving no one behind sections of the 2020 VNRs are social protection and data disaggregation and/or indicator design, followed by access to basic services and infrastructure, participation in decision-making, education or human capital development and promotion of employment.

Figure 6: Policies/action highlighted in sections on leaving no one behind



Although many reports refer, especially in the context of SDG 13, to the socio-economic impacts of climate change, climate change mitigation, adaptation and resilience-building have not often been highlighted in the leaving no one behind sections. Likewise, most reports refer to measures to contain environmental impacts but the connection with the concept of leaving no one behind is rarely made. There has also been little connection in the VNRs between the concept of leaving no one behind and the transformative, cross-cutting policy areas that would significantly and sustainably enable social protection, generate employment, and provide resources for other areas more commonly and directly associated to leaving no one behind (see the section on productive capacities and structural transformation, below). One of the exceptions, Brunei Darussalam associated leaving no one behind to SDG 8 and "economic policies aimed at ensuring inclusive and sustainable growth that creates employment and improves living standards for all". This includes measures in human capital development, economic diversification, MSME development, business environment, access to finance, literacy, supporting infrastructure and decent work.

**What about not pushing people behind?** While most countries mention measures they are taking to make the lives of the most vulnerable better, little attention is given to how to avoid making them worse off or pushing them back.<sup>3</sup> There seems to be an underlying assumption in the VNRs that policy action can only produce positive outcomes – sometimes insufficient, sometimes underfunded, but generally in the right direction. The reality is that poorly conceived projects or regulation enabling certain types of investments without adequate and inclusive assessments of impacts can push people and communities behind. It is important for the VNRs to acknowledge this and report on how they are managing these trade-offs. The reports in 2020 refer to efforts to avoid adverse impacts on the environment but not people and communities; and to what they are doing to avoid people being pushed back by COVID-19, climate change, disasters and health costs. They do not meaningfully reflect on how to avoid pushing people further behind by their own policies and investments or the regulation under which private investments are made. Box 2 shows two short references to the concept.

**Box 2: Push no one behind**

In **North Macedonia**, feedback provided by CSOs identified, as one of the challenges related to rule of law, institutions and governance, means of implementation and partnerships (SDG 16 and 17), that "institutions lack the capacity, expertise and knowledge to develop analysis and studies prior to policy changes in order to examine the impact of these novelties on society as a whole". As a solution the government "should oversee and ensure that the public policies adopted are coherent to SDGs".

**Papua New Guinea** acknowledged that resource extraction industries, which dominate their economy, have more negative social impacts on women. "There are some good models for giving women a share of the benefits from extractive industries but these are not applied across all sites and industries."



**It is important to reflect, during the VNR process and with inputs from a broad range of stakeholders, on what "leaving no one behind" means for that country and what the policy implications are, including the challenges, policy dilemmas and trade-offs, such as those involved in reaching the furthest behind first. As countries conduct their second or successive VNRs, it will be useful to reflect on how the concept has influenced policymaking since the last VNR and the extent to which the approach adopted has been effective or needs to be reviewed.**

**There are experiences to draw from in the 2020 VNRs terms of methods to identify specific groups at risk of being left behind and thereby tailoring policy to national and local circumstances.**

**It is important to reflect not only on actions targeting the most vulnerable groups, but also on measures to avoid pushing people further behind through poorly designed or implemented projects, policies and strategies. It is also critical to reflect on how the pledge to leave no one behind is reflected in cross-cutting development strategies, particularly in the context of recovery from the crisis induced by COVID-19 (see below), and in the health response to COVID-19 (for example, what is the country doing to ensure that no one – no person, no country – is left behind in vaccination?).**

<sup>3</sup> Elson Diane, "Push No One Behind", Journal of Globalization and Development, 2018, vol. 9, issue 2, 12.



### Box 3: Innovative action for gender equality

- **Argentina** implements mandatory training on gender and violence against women for everyone who performs public functions at all their levels.
- **Uzbekistan** requires all laws to pass a gender equality check.
- To support the implementation of the changes in the law in **Estonia**, the media campaign “Grow Together” was implemented to draw attention to the important role of fathers in raising children and to encourage fathers to take parental leave.
- **Uganda** established the Equal Opportunities Commission (EOC) to train district-level officials on gender and equity planning and budgeting.
- Gender-aware budgeting was developed in a project led by the Ministry of Finance in **Finland**.
- **Georgia** established financial incentive in 2011 which entitles parties to an additional 10 percent in state funding when they include at least two representatives of the opposite sex for every 10 candidates in the candidate lists for proportional system of elections.



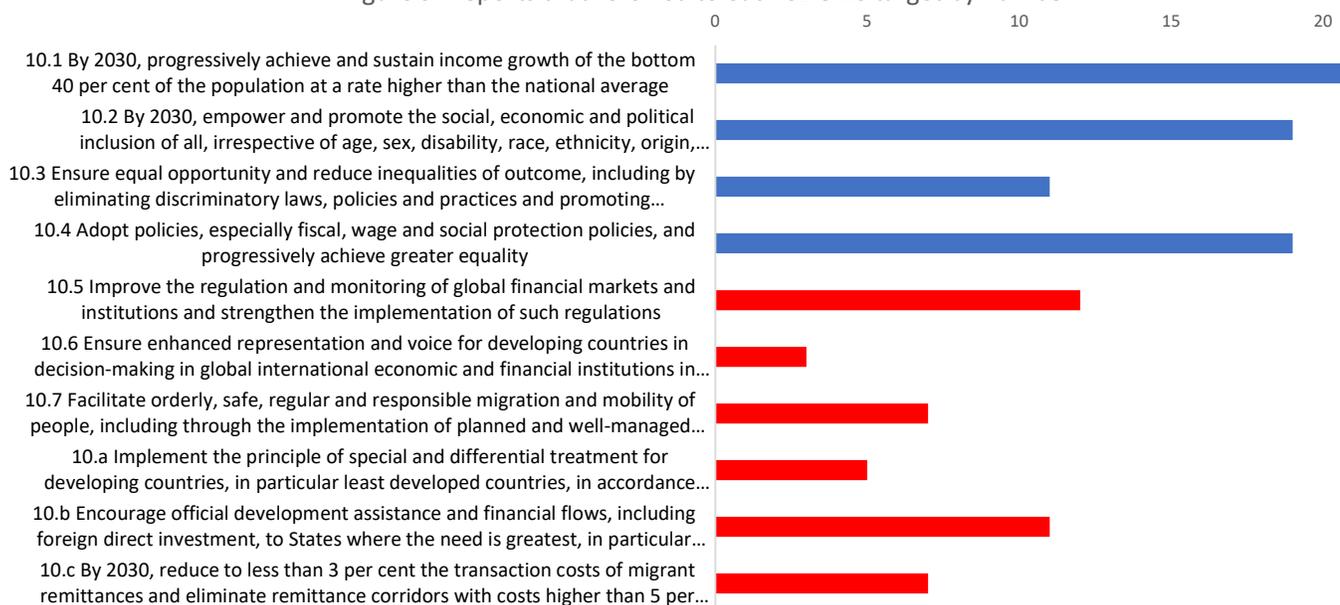
**VNRs in 2021 would gain from addressing structural issues that shape gender inequality outcomes, such as limitations on access to land, access to enabling technologies and STEM training, access to finance, and the legal and social norms that determine the distribution of unpaid work. Reflecting on the gendered impacts of COVID-19 will help recovery efforts that contribute to gender equality.**

### SDG 10 and inequality<sup>4</sup>

More countries addressed inequality in 2020 than in previous years (as reported in CDP, 2019). Forty of 45 reports directly addressed SDG 10 and several addressed inequality in connection with other goals and themes. However, few countries refer to structural changes to redress increasing income inequality, whether in regard to the COVID-19-related effects or pre-existing trends such as the growing inequality between incomes from capital and labor. This stands true also for references to inequality in parts of the reports dedicated to other goals. As also shown in the 2020 Voluntary National Reviews Synthesis Report (UNDESA, 2020), most action reported to address SDG10 refers to targeted schemes and projects rather than clear and comprehensive strategies and policies. In many cases action on poverty, education or gender is reported as action on inequality.

The target in SDG 10 most reported on was 10.1. This is considered a weak target (van der Hoeven, 2019). Targets that have a bearing on fostering structural changes to reduce income inequality, notably 10.4 and 10.5, while not the least reported on, were referred to by number in less than half of the VNRs (Figure 9). The target least reported on among those

Figure 9: Reports that referred to each SDG 10 target by number



<sup>4</sup> Analysis on SDG 10 and inequality was based on references to numbered goals and targets (see footnote 2) complemented by a qualitative assessment of the reports.

that refer to inequality within countries is target 10.3, which refers to eliminating discriminatory laws, policies and practices and promoting appropriate legislation. The targets in SDG 10 that refer to inequality between countries have received even less attention than the targets that refer to inequality within countries. Targets 10.6 (enhanced representation and voice for developing countries) and 10.a (implement special and differential treatment for developing countries) are among the least referred to by number, overall (see Table 1).

Have countries reported progress on inequality? An analysis of 43 VNRs shows that many of the countries that addressed SDG 10 did not report on actual progress on goals and targets, presented data without reference to a baseline or lacked up-to-date data, making it difficult to determine country's assessments of their progress. Analysis of information reported in reference to targets 10.1 and 10.2 shows a mixed picture (see Table 2), including different assessments between the government and civil society in the case of Finland.

TABLE 1: PROGRESS ON INEQUALITY REPORTED IN THE 2020 VNRs

	Reference to income changes	References of changes of consumption/expenditure	Gini Index
<b>Reduced inequality</b>	Estonia (income inequality ratio from 5.4 to 5.1)	Georgia (10.1.1: 5% in 2015 to 11% in 2019)	North Macedonia (31.9)
	Kyrgyzstan (10.2.1: 1.6% in 2015 to 2.6% in 2018)	Morocco (10.1.1: 3.60% 2001-2007 to 3.80% in 2007-2014)	Morocco (40.6% in 2001 to 39.5% in 2014)
	North Macedonia	Nepal (10.1.1: 11.9% in 2015 to 20.4% in 2019)	Nepal (0.33 in 2015 to 0.30 in 2018/19)
	Niger (10.2.1: 17.1 in 2014 to 21.8 in 2018)	Panama (10.1.1: 0.88 in 2017 to 0.98 in 2018)	Slovenia (24.5 in 2015 to 23.4 in 2018)
	Panama (10.2.1: 24.9 in 2015 to 24.1 in 2018)	Samoa (10.1.1: 8.1% in 2002 to 9.8% in 2013 of the bottom 30%)	Uzbekistan (0.39 in 2000 to 0.25 in 2019)
	Slovenia	Uzbekistan (27.1% in 2018)	
<b>Stagnant values of inequality</b>	Austria (S80/S20: 4.3 2010-2018)		Argentina (0.43)
	Comoros (10.2.1: data from 2013 to 2015)		Honduras (0.52)
	Costa Rica (S80/S20: 12.9 2015-2017)		Russia (0.412 in 2015 to 0.413 in 2018)
	Finland (Government's assessment)		
	Russia (10.2.1: 18.5 in 2013 to 18.3 in 2018)		
<b>Increased inequalities</b>	Argentina (10.2.1: 19.5% in 2017 to 20.1% in 2018)		Bangladesh (0.482 in 2016)
	Bangladesh		DRC (42.1)
	Bulgaria (S80/S20: from 7.1 to 7.7)		Malawi (0.43 in 2014)
	Democratic Republic of Congo	Ecuador (10.1.1: 7.15% in 2014 to 6.89% in 2018)	Micronesia (0.27 in 2005 to 0.39 in 2014)
	Finland (Civil society's assessment)		Mozambique (45.6)
	Honduras		Samoa (0.47 in 2008 to 0.56 in 2013)
	Malawi		Uganda (0.42 in 2016)
	Moldova		
	Mozambique		
	Ukraine		

Note: Countries in dark orange (Finland, Honduras and Samoa) indicate disparities in their VNR

Income inequality in many countries is expected to increase further because of COVID-19 as a result, among other factors, of higher proportional job losses at the lower end of the labour income distribution and stronger recovery at the upper end (ILO, 2021). This builds on a pre-existing trend of increased inequality between income from capital and income from labour and a pre-crisis increase in precarious employment, resulting in greater household income inequality. Some countries have been able to contain this through taxation and transfers, but in most cases this is not sufficient to offset these trends. To avoid repeating the experience in 2008, when poor and unorganized groups were more severely affected by both the crisis itself and the restrictive monetary and fiscal policies introduced prematurely in its aftermath (van der Hoeven 2019), governments must foster structural changes to redress the growing inequality between incomes from capital and labour, and to stimulate sustainable growth.



**Achieving the SDGs in the wake of the COVID-19 pandemic will require placing inequality at the center of development policy. The 2021 VNRs should report on how they are doing this, what actions they are taking to redress the structural determinants of inequality, and how they are measuring progress.**

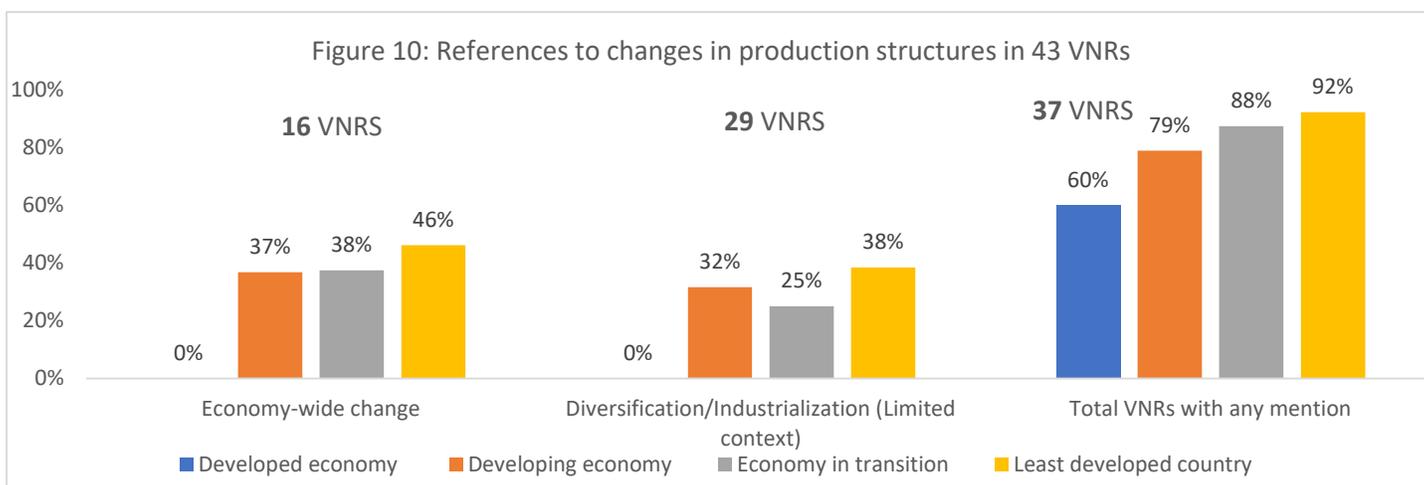
## Productive capacity and structural transformation

Based on the premise that productive structure is central to the extent to which the SDGs are met, and that to move ahead production structure must change, the analysis on this topic aimed at identifying the extent to which VNRs reflected an intent by the respective national economies to promote structural transformation, increasing productive capacity (Udovički, 2020; CDP 2021). Through qualitative data analysis and research software, it identified the context in which key words appeared. The results indicate that 37 of 43 analyzed reports refer to issues of structural transformation, including terms such as “industrialization” and “diversification”, but only 29 of those do so in a manner that shows an intent to make the necessary changes through concrete policies and actions that have been planned or undertaken. References to structural transformation were further assessed to distinguish affirmations of a strong transformational intent and those in which the terms “industrialization” and “diversification” appear but do not reflect a comprehensive transformational vision. Only sixteen of 43 VNRs suggest strong transformational intent. These results suggest a disconnect between the ambition to meet the SDGs and the attention given to the type of developmental transformation that could drive and sustain SDG implementation in the long run.

*“A country’s production structure is the strongest determinant of its level of income, its income distribution, the quality of employment, the quality of the environment, the development of its institutions, and its prospects for future growth and development. Although aspects of productive capacity are reflected in a small number of SDG targets, the importance of structural transformation as a path to sustainable development also needs to be reinforced. It is not enough for countries to ensure friendly business environments. They need to actively promote the development of productive capacities in a way that will ensure flexibility and resilience in a rapidly changing global industrial and technological context.” (CDP report to ECOSOC on its 23<sup>rd</sup> session – February 22-26, 2021)*

TABLE 2 – REFERENCES TO TERMS RELATED TO STRUCTURAL TRANSFORMATION, PRODUCTION STRUCTURE AND RELATED TERMS

<b>Structural transformation</b>	<b>16</b>
Diversification/diversify	105
Industrialization/development of industry	33
<b>Industrial policy</b>	<b>2</b>
Production/Productive structure	2
Structure or Structural changes	2
Change of structure	0
<b>Industry/Industrial composition/structure</b>	<b>1</b>
Sectoral composition/structure/development	24
Sustainable production	15



In general, the use of terms referring to structural change and the breadth of the references most frequently reflect greater emphasis on changes in production structure, especially production diversification, in countries’ development strategies (e.g. Bangladesh, Ecuador, Zambia). However, even countries where this effort is known to be comprehensive and central to the country’s development effort (e.g. Bangladesh), or that have explicitly recognized the critical linkage between production structure and SDG outcomes in their VNRs (Zambia) missed the opportunity to systematically present the transformation effort and/or expected effect of the transformation on the various SDGs. On the other hand, this linkage is well elaborated in the case of some countries (e.g. Finland), but with emphasis on the relationship between production structure and knowledge/education and environmental sustainability.



Countries, especially developing countries, may want to consider crafting their VNRs around their structural transformation narrative, including details of the transformative policies, expected impact of increased productive capacity on goals and targets as well as how the issues of sustainability are incorporated (see below). Policies specifically aimed at specific goals and targets can be elaborated against this backdrop for a comprehensive account of how the country plans to drive the desired change.

## SDG 12 and sustainable consumption and production<sup>5</sup>

Most countries reported on SDG 12 or referred to sustainable consumption and production and some referred to how the concept had acquired a central position in their development strategies (Slovenia, for example – Box 4). However, in general the treatment of the issue suggests that it is still being addressed marginally, often limited to a small number of international commitments, rather than one of the fundamental transformative aspects of the 2030 Agenda. The targets least reported on are possibly where the most important potential for transformation, and the greatest challenges, lie: 12.a (support developing countries to strengthen their scientific and technological capacity to move towards more sustainable patterns of consumption and production) and 12.c (rationalizing fossil fuel subsidies). Even for the targets most frequently reported on – 12.4 (sound management of chemicals and wastes) and 12.5 (reduce waste generation through prevention, reduction, recycling and reuse) – reporting has often been limited to references to isolated actions without references to baselines that would enable assessments of progress. Countries as diverse as Finland, Panama, Mozambique and the Gambia mention lack of information on the issues covered by this goal as an impediment to progress.

Taken in its broad, transformative sense, achieving sustainable consumption and production requires fundamentally rethinking development, for which there is a window of opportunity in the current context of crisis. The challenges associated with this come across in some of the VNRs, for example:

- Mozambique reported on its commitment to SDG 12 and its efforts in expanding renewable energy. It acknowledged that while investments in extractive industries, particularly liquefied natural gas (LNG) have potential in terms of increasing the country’s level of income and providing resources for health and education, they will also have environmental and social impacts. The government was introducing reforms for the management of extractive industries and the creation of a Sovereign Wealth Fund, and the report referred to warnings by national experts that the country should not rely on revenues from extractive industries and rather more proactively develop labor-intensive, non-polluting industries. Interviews with the private sector highlighted that the cost of investing in sustainable practices was a barrier and that incentives to support greener investments were needed if the country was to meet SDG 12 by 2030.
- Papua New Guinea reported on several efforts related to sustainable consumption and production but noted that these are being challenged by “increasing population growth and high demand for products and services” and, on the other hand, several challenges to a diversification away from natural resources, such as lack of technology, skills, infrastructure and business environment.
- For the Gambia, sustainable consumption and production is stated as not being a development priority.

Another limitation of the treatment of this issue can be traced back to the design of the goal and its targets, which translates the concept of common but differentiated responsibilities into a commitment – contained in target 12.a – to strengthen the scientific and technological capacity of developing countries but omits a reflection on the main drivers of ecological losses in the developing world, which include the treatment of natural resources as commodities (food, energy, minerals) in global markets with scarce attention to sustainability and to accountability by transnational corporations.

### Box 4: Sustainable consumption and production in Slovenia

The Slovenian Development Strategy 2030 sets the transition to a low-carbon circular economy as one of its goals. The Slovenian VNR noted that the country is below the EU average for material, energy and emissions productivity and in monitoring circularity in the use of resources, which makes it vulnerable due to dependency on imported raw materials and energy products. Transition to a low-carbon economy is a top priority for the country and there are several initiatives and strategies under way, including a programme for a transition to a carbon-free society, strategies for industrial climate neutrality and measures towards sustainable consumption such as mandatory green public procurement for certain products.



**SDG 12 and the issue of sustainable consumption and production are among the most important potential sources of transformation towards a sustainable and equitable future. The issue needs to be addressed as a central aspect of development strategies moving forward. The VNR processes can be used not only as space to showcase achievements but also to identify the barriers and challenges, the stakeholders and their concerns, and impacts of a country’s consumption and production patterns on the wellbeing of people within and outside their border, in order to work towards solutions.**

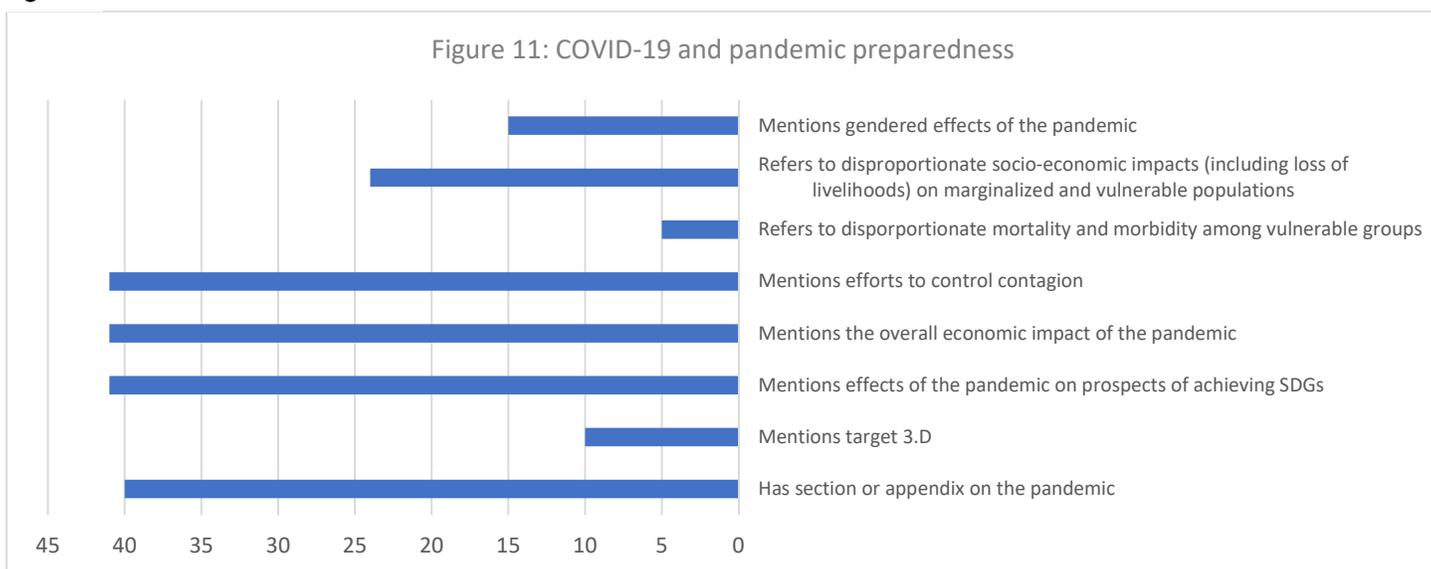
<sup>5</sup> References to targets in SDG 12 refer to numbered goals and targets (see footnote 2).

## COVID-19 and pandemic preparedness

While VNR preparations were already advanced when the pandemic was declared in March 2020, and only 10 of the 45 reports reviewed included mention of target 3.D related to pandemic preparedness, all reports analyzed include an assessment of COVID-19's consequences. Reports reviewed consistently focus on key public health measures taken to contain the infectious spread, and on economic and employment consequences. Many reports highlighted the effects of the pandemic on achieving the SDGs. Attention to the unequal consequences of the pandemic was much less consistent. Only few countries discussed issues such as the disproportionate morbidity and mortality or loss of livelihoods of marginalized groups; or the gendered impact of the pandemic and its containment measures. Important examples include discussion of gendered consequences in the reports of Argentina, Ecuador, Honduras, Panama and Peru, including the increase in gendered violence. In these reports, the SDG commitment to leave no one behind carries over to the concern for unequal impacts of the pandemic. Interestingly, some reports highlight how the crisis presents an opportunity for SDGs. For example, Trinidad and Tobago's VNR explains how new analyses of social gaps are being carried out in the context of the pandemic while reports from Bulgaria, Nigeria, Peru, Trinidad, Uzbekistan and Zambia discuss the positive impact of the pandemic on the environment. In general, VNRs with strong emphasis on the principle of leaving no one behind also referred to the unequal effects of the pandemic. Countries reported frequently on government response with respect to pandemic control and social protection and fiscal stimulus responses, but not on mitigating unequal impacts.



**These issues, as well as strategies to ensure equity in access to vaccines and healthcare, will require attention in the 2021 VNRs which will no doubt include a more significant discussion of the pandemic.**



## The VNR process: feeding back into policymaking and expanding participation

Few of the countries presenting VNRs for the second or third time in 2020 acknowledged challenges identified in previous VNRs, referred to how the previous VNRs' conclusions were fed back into policy or meaningfully reflected on feedback received during the High-Level Political Forum.



**For the VNRs to be an effective instrument in accelerating SDG implementation, more attention should be given the reviews as a process, including to the stage following the HLPF, during which the lessons learned during the process and at the Forum are brought back to the relevant government bodies and stakeholders. More can be done also to make space for shadow reports and give non-state actors an independent voice in the process, the report and the VNR presentations at the HLPF. While the COVID-19 pandemic has undoubtedly shed light on and aggravated digital inequalities, it has also massively accelerated and amplified the possibilities for online interaction between people in different parts of the world and of the same country. This expanded online engagement, if adequately harnessed, can make engagement at the HLPF more inclusive and comprehensive than could have been imagined when the VNRs were conceived.**

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