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# Voluntary National Reviews Reports: What do they (not) reveal?

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## ABSTRACT

Voluntary national reviews (VNRs) are an important innovation as a United Nations process for follow up to the adoption of development agendas. This is the third annual review by the Committee for Development Policy (CDP) that provides a systematic content analysis of the VNRs presented to the HLPF. It includes a broader analysis than in the previous years, including a stock taking of lessons learned in the CDP analyses as well as related studies and makes recommendations for strengthening the VNR process. The paper also analyses the VNRs presented in 2019 with regard to how countries addressed the key principle of leaving no one behind and partnerships as well as the sustainable development goals (SDGs) on gender equality (SDG 5) and reducing inequalities (SDG 10). Moreover, in the context of the current COVID-19 pandemic, the paper analyses how these VNRs address health emergencies. The paper confirms that the VNRs contain many interesting examples of national implementation approaches, but also highlights the CDP's concern with weak attention to addressing inequalities and the commitment to leave no one behind. The report also draws attention to the need for strengthening the substantive analysis in the VNRs to facilitate the exchange of experience, and to enhance civil society involvement in the process to contribute to national democratic accountability for advancing sustainable development.

**Keywords:** Sustainable development, SDGs, 2030 Agenda, voluntary national reviews, leaving no one behind, global partnership, inequality, gender equality

**JEL Classification:** F55, O1, Q01

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# Voluntary National Reviews Reports: What do they (not) reveal?

## 1 Introduction

Voluntary national reviews (VNRs) are an important innovation and have become a central instrument for follow up and review of the implementation of the 2030 Agenda. Member States have shown enthusiastic interest in this VNR process with all but 25 countries having presented a VNR at least once. In total, from 2016-2020, 205 VNRs will have been presented, of which thirty-five are second, and two are third reports. The process has also generated interest on the part of stakeholders. While some are contributing to the preparation of VNRs, others are commenting on the reports or producing shadow reports. A growing interest and debate has emerged on this process, its limitations and the ways to improve its effectiveness. In order to contribute to experience sharing for implementation of Agenda 2030, VNRs need to enhance their analytical content. Moreover, the VNR process can be more participative, engaging civil society in more critical debates, in order to contribute to countries' democratic accountability to their citizens.

As an independent group with diverse expertise, and a mandate to play an advisory role to ECOSOC, the Committee for Development Policy (CDP)<sup>1</sup> contributes to this debate by undertaking an annual review of the VNRs (United Nations Economic and Social Council, 2018, 2019, 2020). Building on its previous years' analysis (CDP Subgroup on VNRs, 2018, 2019), this paper presents a systematic overview assessment of the contents of the 47 VNRs presented in 2019 indicating general trends and highlighting interesting approaches taken in some countries. It focuses on the key principle of leaving no one behind as well as the sustainable development goals (SDGs) on gender equality (SDG 5) and reducing inequalities (SDG 10). Moreover, the paper also analyses how these VNRs address SDG 17 on global partnership. In addition, and in light of the current Covid-19 pandemic, the paper contains a brief analysis of the treatment of pandemic preparedness in the 2019 VNRs, which were finalized well before the novel coronavirus emerged.

This content analysis is preceded by a discussion on how the CDP analysis relates to the broader work on analyzing VNRs, based on a review of pertinent work by other analysts and stakeholders. It also discusses how the CDP analysis over the years can be utilized to further strengthen the VNR process at the HLPF and elaborates on a communique on the topic prepared by the CDP in 2020 (CDP, 2020).

## 2 Background and related analysis

### 2030 Agenda and the VNRs

The 2030 Agenda is an important achievement that sets out an ambitious and transformative agenda that responds to the complex challenges of the 21st century. Though the Agenda is best known for the SDGs, it is a holistic concept and an agenda for sustainable development, not just a list of 17 goals. Because environment, economic transformations, exclusion and inequality are challenges in all countries regardless of the level of income, it is a universal agenda. Because these challenges are inter-related, it is an integrated agenda that needs to be seen as a whole, stating: “the interlinkages and the integrated nature of the Sustainable Development Goals are of crucial importance in ensuring that the purpose

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<sup>1</sup> The CDP is a subsidiary expert advisory body that, among other functions, provides independent advice to the United Nations Economic and Social Council on a wide range of emerging cross-cutting issues and on international cooperation for development.

of the new Agenda is realized” (United Nations, 2015, preamble). And because it is a human centered agenda, based on a fundamental commitment to equality of human rights, inclusion is an essential over-arching goal.

The VNRs are a central element of the follow-up and review mechanisms of the 2030 Agenda as set out in the 2015 Declaration. The framework is built around a voluntary and country-led process that would: track progress on goals; be open and participatory for stakeholders; focus on people with particular attention to human rights and the people furthest behind; take a long-term perspective, and be rigorous and evidence based (United Nations, 2015, para 74). The overall VNR process consists not only of the reports, but also of national consultation processes, regional meetings, main messages summarizing countries’ key findings, as well as the presentation of the report at the HLPF. The VNRs are not conceptualized as an accountability mechanism among states; rather, the aim is to strengthen accountability to citizens as well as to facilitate the sharing of experience, including successes, challenges and lessons learned.

The 2030 Agenda and the SDGs provide a universal framework but recognize that countries differ in their challenges and resources. Countries are therefore called upon to develop their nationally specific agendas. In this context, while guidelines for VNRs have been issued, they are intended to be flexible and allow for adaptation to national circumstances. Consequently, there is a considerable heterogeneity among VNRs with regard to thematic focus, the use of indicators, the details of policy descriptions and the inclusion of civil society or private sector perspectives, among others. Increasing adherence to the updated VNR guidelines (UN DESA, 2019) could reduce the heterogeneity of VNRs and facilitate experience sharing, while still reflecting national circumstances.

## The CDP analysis of VNRs

Since 2018, the CDP annually conducts a content analysis of all VNRs presented in the previous year that asked ‘how are the VNRs addressing selected themes’. The themes of leaving no one behind and global partnership have been analyzed each year. In 2018, the CDP also addressed the theme of policy trade-offs, whereas in 2019 it considered quality education and in 2020, gender equality (SDG 5) and reducing inequalities (SDG 10). For each theme, the analysis focused on the basic question: is the theme included, and if so, is there a strategy to address it? For each of the themes the CDP subgroup proceeded by an iterative search of material content, aided by word searches and focused reviews by multiple readers.

The scope of this analysis is limited to the content of the VNRs and therefore provides information about stated policy positions and priorities. Hence, it should not be seen as evaluations of policy impact. Even in cases where VNRs contain information on results and impacts on the basis of domestic policy evaluations, as a group, they do not observe any uniform approach to assessments or reporting, which limits comparability. Furthermore, recognizing that VNRs are not comprehensive presentations of national policy approaches, the fact that the document does not mention how it addresses certain issues does not exclude the possibility that the issue is being addressed through other domestic, regional or international processes. Within these boundaries, this systematic and comparative overview of VNR reports provides insights on the treatment of, and priority given to, specific issues in the national implementation of the 2030 Agenda and the SDGs.

## Related analysis

Since 2016, there has been a lively debate and literature on the VNRs. Civil society organizations, think tanks and UN bodies have commented on VNRs’ general features, institutional mechanisms for the review process, levels of stakeholder engagement during the review process and implementation of the 2030 Agenda. Moreover, there has been substantial comparative analysis on the importance and challenges for SDG statistical and data collection. In some of these reports the content of second time VNRs is analysed, in which there is an assessment of progress, reflections, lessons learned and the outcomes from the inputs and feedback from national and regional stakeholders from the first voluntary national review.

A number of in-depth studies have been conducted, notably by Bersheim and others on the HLPF process (2018, 2020), Elder and others on the G20 policy efforts (2019), ESCAP (2019) on the Asia Pacific region, Kidorny and others (2017, 2018, 2019), Long and others (2018) on stakeholder participation, Meyer (2018) and Pisupati and others (2018) on environmental issues, Binat and others (2018) on LNOB, Surasky (2019) on Latin America and Caribbean region, and Sunam (2019) on governance.

Regarding countries' reporting on the implementation of the 2030 Agenda, policies, and progress on the SDGs, analyses have identified substantial improvement over the past four years. For instance, several studies note that more countries have reported on integrating the 2030 Agenda and the SDGs into national plans, strategies, and budget processes (Kindornay and Gendron, 2020; Meyer, 2018; Surasky, 2019; and Sunam et. al., 2019). Regarding stakeholder engagement, the inclusion of non-state actors in high-level and working-level institutional arrangements has become a standard practice among countries for the agenda implementation. However, states have rarely reported about integrating the sustainable development goals into local plans and policies (Kindornay and Gendron, 2020; Kindornay, 2019; Pisupati et. al., 2018; and Okitasari et.al., 2018). Additionally, analyses have observed that reports tend to portray narrow perceptions of the roles that civil society organizations play, focusing mainly on specific projects, forming coalitions, and promoting accountability (Kindornay and Gendron, 2020).

Like the CDP reviews, these other studies have also identified that transformative elements of the 2030 Agenda, such as integrating the three dimensions of sustainable development, the principle of universality, and a human rights-based approach for implementation, and partnerships are the least considered in countries' reviews. While the principle of 'leaving no one behind' (LNOB) has gained more attention, with more states including an LNOB section in their reports, fewer have referred to inter-generational responsibility, universality, and even less to human rights-based approaches and planetary boundaries (Kindornay and Gendron, 2020; and Sarwar Binat and Nicolai, 2018). Despite increasing attention to LNOB, as it will be explained further in this paper, the fulfillment of the principle has focused primarily on social protection policies and specialized programs for specific groups. Efforts to reduce inequality and leaving no one behind have not necessarily been embedded in countries' development plans.

In reference to the three dimensions of sustainable development, studies have highlighted that there is a tendency of fewer countries giving equal attention to economic, social, and environmental aspects of development. The environmental dimension has been lagging, while the social variable has mainly been addressed (Pisupati et. al., 2018; and Surasky, 2019). In that sense, there is a tendency to report a higher number of policies around specific SDGs. For instance, an analysis from the Institute for Global Environmental Strategies around the G20 countries that presented their VNRs found that SDGs 3, 1, 9, and 8 are the top four in terms of the number of policies listed. The fewest number of policies listed were SDGs 17, 6, 10, and 16. The same analysis found that SDGs relating closely to the environment, inequality, and governance received the lowest priority, with 0.2 percent or less of the budget allocations listed in the VNRs (Elder, 2018).

Reporting on follow-up and review of progress has had varied assessments. While stakeholders have signaled improvement with an increase of states providing information on monitoring and evaluation at the national level, it is unclear by whom and to whom reporting occurs (Kindornay, 2020). Some African, Asian, and Latin American nations have referred to monitoring systems designed between 2000 to 2015, primarily established for the Millennium Development Goals (MDGs), and have mentioned efforts to engage numerous local and national institutions (Meyer, 2018). Nevertheless, developing countries have cited challenges in data availability, including disaggregation of data, and monitoring progress. Thus, countries often highlight the need for support from development partners. Additionally, references to initiatives that promote peer-learning and regional follow-up and review continue to be limited.

Another issue often addressed in analyses from stakeholders, including past examinations from the CDP (CDP subgroup on VNRs 2018, 2019), is reporting on means of implementation. Observations have identified that, while from the period of 2016 to 2018, most countries have indicated a commitment to identify public sources of funding; few have calculated the cost of implementation to achieve the SDGs (Sunam et al., 2019). Furthermore, a limited number of them have identified non-public funding opportunities or established a framework to boost private-sector financing for the SDGs

(Sunam et al., 2019). Recently, there have been concerns about the decrease in reporting on international public finance and trade. For instance, an analysis of VNRs from Latin America has identified that only development cooperation has been considered in reports. International trade is the least discussed, followed by systematic issues, external financing, strengthening of capacities, and technology (Surasky, 2019). However, discussions have pointed out that VNR processes have assisted countries in identifying financing challenges within countries and regions.

Finally, studies have highlighted the challenges of policy coherence in relation to international agreements that support the implementation of the 2030 Agenda. Stakeholders have stressed that most countries do not consistently refer to agreements, such as the Addis Ababa Action Agenda, the Sendai Framework for Disaster Risk Reduction, the New Urban Agenda, and the Paris Agreement on Climate Change (Kindornay and Gendron, 2020; Surasky, 2019; and Okitasari et al., 2019).

These reports and discussions have generated several recommendations to strengthen the VNRs and more generally the HLPF. They focus particularly on four basic issues. First, to strengthen VNRs as national – rather than government – reports, proposals are made for mechanisms to facilitate civil society and other stakeholders to contribute to or comment on the VNRs introducing civil society shadow reports and citizen generated data into the HLPF process. Second, as an effort to fulfil the pledge for “leaving no one behind” there is a need to strengthen the national statistical systems; scale up the availability of data; bridge data gaps; develop, identify and align indicators with national priorities; and disaggregate data.

Third, to contribute to exchange of experience and best practice, the VNR presentations need to be more substantive; this requires increasing time and creating more space to VNRs at the HLPF meeting (Beisheim, 2020). Fourth, several commentators suggest enhancing regional forums, which could improve follow-up and review processes, peer-learning between like-minded countries, identifying best practices, as well as strengthening collaboration for finance and statistical capacity (Beisheim, 2020; and Economic and Social Commission for Asia and the Pacific, 2018).

Regarding issues requiring greater attention, many emphasize the same issues as in the CDP analyses. Many reports also note that more attention should be given to inequality, suggesting that VNRs include analysis of the prevailing situation and strategies. Another gap is the lack of explicit discussion of the approaches being used to implement the principles of the 2030 Agenda as a universal, rights-based, and interlinked Agenda. Numerous civil society organizations have called on reporting about establishing plans 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.

### **3 Implications for strengthening the VNR process**

The CDP’s VNR annual reviews, coupled with its related work on the SDGs, identified three important limitations of the VNR process.

1. There are few adequate strategies for implementing the Leave No One Behind objective. While most countries acknowledge the principle of leaving no one behind, VNRs often remain vague on how to implement it in practice. Moreover, limited reflection is given in the VNRs to the risks that groups may be ‘pushed behind’ by misguided development policies. Most countries relate LNOB to social protection only, potentially indicating that it is not yet reflected in strategies in other critical areas such as macroeconomic, technology and productive sector policy strategies. This highlights the need for broader and more robust strategies to ensure the LNOB principle – inclusive development cannot be achieved by social policy alone.
2. The focus of Agenda 2030 on those furthest behind is not often evident in the references to strategies associated in the VNRs with LNOB. Among developed countries, the idea of ‘furthest behind’ is mostly referred to other countries (typically to least developed countries) rather than to groups within their own country. Among groups recognized to be at risk of being left behind, minorities such as indigenous people and racial, ethnical and religious

groups, continue to receive less attention than women or established groups such as children and youth, and persons with disabilities. Honest reflection on trade-offs and groups that could be “pushed behind” is needed.

3. The selectivity in reporting and orphan goal: SDG 10. Comparing the attention given to the 17 SDGs in the VNRs using machine learning shows that SDG 17 finds most attention, which might reflect not only the breadth of SDG 17, but also that countries see global partnerships as central to the 2030 Agenda. Concerningly, SDG 10 on reduced inequalities finds the lowest attention. While there are many references to inequality, this is not adequately reflected in the reporting on SDG 10 in the VNRs.

Based on these findings, there are five recommendations for the VNR process:

1. Guidance to countries should highlight the need for VNRs to become more evidence – and data-based, and more analytical. A focus should be on lessons learned, solutions as well as challenges and trade-offs. VNRs should address the macroeconomic context and fiscal constraints more thoroughly, including in relation to leaving no one behind. The reporting could be strengthened by incentivizing countries to provide more information on their capacity needs.
2. HLPF sessions (whether in panels and other formats) should then build more directly on the variety of analyses of VNRs that has been done in the preparatory process, shadow reports from civil society, and focus on solution-oriented discussions based on the lessons, needs and gaps identified in the VNRs.
3. In addition, there should be feedback loops after the VNR is completed, both at the country level and at the HLPF. One way to ensure meaningful follow-up is to offer a mechanism at the HLPF that allows for match-making for support based on needs identified in the VNRs.
4. In order for VNRs to be truly “national”, the process of VNR preparations should be inclusive and entail broad dialogue and consultations at home. It should engage UN agencies where applicable, stakeholders and practitioners on the ground. The CDP calls for all VNRs to cover the contributions of non-state actors, and for broadening the space for civil society and regional dialogues. Also, improving the visibility and use of stakeholder reports prepared for the HLPF is encouraged.
5. The visibility and impact of VNRs could be strengthened by discussing commonalities among VNRs from the same region including transboundary regional and subregional issues during the regional forums on sustainable development that are convened annually by the United Nations regional commissions. This would require starting the VNR preparatory process earlier. Strengthening the regional preparatory process can improve the inclusive nature of the VNRs and the peer learning element.

## 4 Pandemic preparedness and the 2019 VNRs

The recent global outbreak of Covid-19 and its disastrous health, economic and social impact worldwide has revealed the lack of preparedness of countries around the globe. Hence, the CDP decided to analyze if and how countries address their health crisis preparedness in their 2019 VNRs. In fact, SDG 3 (Ensure healthy lives and promote well-being for all at all ages) contains target 3.D (Improve early warning systems for global health risks), which will certainly attract increased attention in the coming years. However, there are five additional targets that could be very relevant in addressing emergency preparedness:

- 1.5 *Build resilience to environmental, economic and social disasters*
- 3.8 *Achieve universal health coverage*
- 3.B *Support research, development and universal access to affordable vaccines and medicines*
- 3.C *Increase health financing and support health workforce in developing countries*
- 11.B *Implement policies for inclusion, resource efficiency and disaster risk reduction*

The analysis covers 45 of the 47 countries that presented a report in 2019, excluding Nauru for which no report was available and Oman which is available in Arabic only. Of these VNRs, 13 make some reference to health crisis preparedness, however the information provided ranges from far reaching policy frameworks already in place and implemented to simply acknowledging inadequate preparedness.

As expected, health crisis preparedness was referenced predominantly within target 3.D. While countries generally report on their own progress, the **United Kingdom** has also included information on its international outreach. Through its Tackling Deadly Diseases in Africa Programme the United Kingdom “supports the WHO to enhance country capabilities to prevent, detect and respond to deadly diseases in 47 countries, including in the Sahel”. Another example is the first regional training course conducted in 2018 by **Israel**’s International Development Agency on emergency preparedness for doctors and senior medical staff from Togo, Benin, Ghana, Burkina Faso, Cote d’Ivoire, Senegal, Cameroon, Liberia and Guinea. Reporting on its own progress, **Iceland** stands out as a country well prepared. Taking into account the International Health Regulations as binding international agreement, Iceland expanded the scope of its Communicable Disease Prevention Act in 2007 to cover diseases that can cause epidemics and threaten the common good. **Turkey** reports that it established the Health-Disaster Coordination Centre (SAKOM) to mitigate and manage risks related to external factors associated with disasters on health. In Rwanda the fourth Health Sector Strategic Plan “seeks to ensure that **Rwanda** is free of epidemic-prone diseases and public health threats by building a sustainable, effective and efficient national surveillance, response and recovery system.” While **South Africa** states its challenges in achieving SDG 3, it also indicates that the government is investing in innovation to improve health services and places considerable emphasis on “harnessing information and communication technologies (ICTs) to improve administration and the efficiency of primary healthcare facilities, important for the early detection and rapid response to health challenges.” However, countries also report facing major challenges for health crisis preparedness in their VNRs. For example, **Saint Lucia** has recognized its shortcomings due to limited fiscal space, emerging new diseases, and a service delivery system unable to adequately meet population needs and initiated a reform of its health sector. **Cambodia** faces a lack of capacity of its public health system to deal with diseases and health problems in general and to provide public health emergency responses to emerging/re-emerging infectious diseases, pandemics, and disasters.

## 5 Leaving no one behind

In introducing the 2030 agenda for sustainable development, world leaders state:

*As we embark on this great collective journey, we pledge that no one will be left behind. Recognizing that the dignity of the human person is fundamental, we wish to see the Goals and targets met for all nations and peoples and for all segments of society. And we will endeavour to reach the furthest behind first.*

How are countries implementing this pledge?<sup>2</sup> To answer this question, we analysed the content of 45 VNRs presented in 2019 with respect to:

- Whether they mentioned the commitment to leave no one behind;
- Whether and which type of strategies to implement the commitment;
- Whether they refer to the principles ‘reach the furthest behind first’ and ‘push no one behind’;
- What groups they specifically referred to in endeavouring to ensure that no one is left behind; and
- What are some of the interesting approaches that countries are taking to implement the commitment.

<sup>2</sup> Leaving no one behind has both a within-country and between-country dimension, see Klasen and Fleurbaey (2018). Our analysis here concentrates on the within-country dimension, though it should be acknowledged that several countries explicitly address the issue ‘no country left behind’.

Table 1 summarizes the main results:

There are five main findings. **First**, all countries mention the term “leaving no one behind”, though countries often remain vague on how to implement it in practice. This might imply that while states have recognized the importance and embraced the principle for sustainable development, they continue to face political or technical obstacles to translate the principle into concrete strategies and policies, despite notable progress for example seen in the implementation guidelines developed by the UN Chief Executives Board and other organizations. The increased emphasis on LNOB in the VNR guidelines should also support the preparation of VNRs that facilitate the sharing of information amongst countries on developing policies and strategies to implement the principle. Such experience sharing should be prominently discussed at the HLPF.

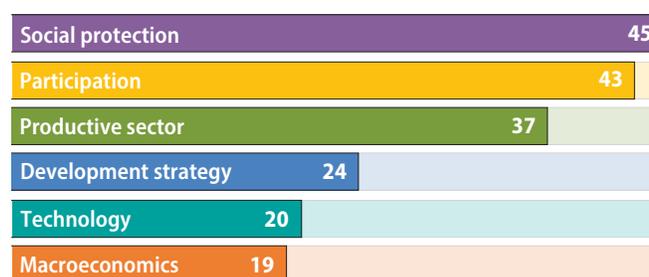
**Second**, table 1 and figure 1 reveal that social protection is the pervasive area of strategies mentioned to achieve the principle, as it is included in all VNRs analyzed. This follows the findings of the previous CDP analysis. Notably, participatory approaches are mentioned almost as often in the 2019 VNRs. This constitutes an important change to previous analysis. When analyzing the 2018 VNRs, the CDP found that 27 out of 46 VNRs mentioned participatory approaches for ensuring LNOB, whereas among the 2017 VNRs such approaches were almost absent. Moreover, using productive sector strategies has also gained prominence for implementing LNOB, with the number of countries mentioning it in relation to LNOB more than doubling from 17 in 2018 to 37 in 2019. This could indicate that countries increasingly go beyond more narrow social policies in implanting the core principle. At the same time, references to technology and macroeconomic policies remain more limited. This calls for increased attention to this issue, as the CDP’s work on policy approaches to leaving no one behind concluded that targeted interventions can be ineffective if the principle of leaving no one behind is not reflected in strategic frameworks, in macroeconomic and fiscal policies and in integrated policies for productive capacity development.<sup>3</sup>

**Third**, less than half (16 out of 45) of the VNRs analyzed refers to the commitment to reach the furthest behind, slightly less than in the previous year. Even fewer provide concrete examples how to reach them first, before less marginalized groups. Hence, reaching the ‘furthest behind first’ appears to be a significant challenge for policy makers requiring new policy measures to reach populations hardest to reach as well as new criteria for resource allocation amongst competing priorities. Related to this, only seven countries refer to the principle of ‘pushing no one behind’. The CDP had highlighted in its work the risk that in many contexts people are actively pushed behind, thereby increasing rather than reducing the number of those left behind.<sup>4</sup>

**Fourth**, as can be seen from figure 2, among the groups that receive special focus so that they are not left behind, persons with disabilities as well as children and youth are mentioned by all countries, followed by women and girls (43 countries) and the elderly (41 countries). This could indicate more widespread awareness of specific challenges faced by these more established groups compared to other groups. This finding is in line with previous years’ analysis. As groups such as indigenous people or ethnic minorities are often regarded as particularly at risk of being left behind, the relatively scarce attention to them in many VNRs could indicate that reaching those furthest behind still constitute a challenge.

Figure 1

### Policy areas through which countries report to address LNOB issues



<sup>3</sup> See United Nations Economic Social Council (2018) and the series of CDP background papers available at <https://www.un.org/development/desa/dpad/2018/leaving-no-one-behind/>.

<sup>4</sup> See United Nations Economic and Social Council (2018, 2019), and in particular Elson (2018), CDP Background Paper No.43, Push no one behind. Available at <https://www.un.org/development/desa/dpad/leaving-no-one-behind.html>

Table 1

## Strategies and targeted groups related to leaving no one behind

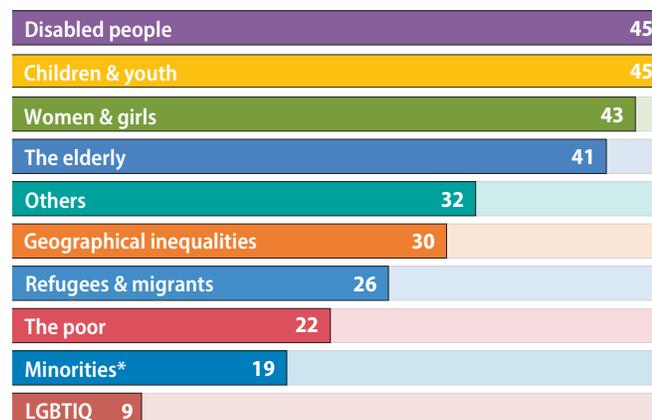
Country	LNOB mentioned	LNOB Related Strategies & Action Plans					LNOB Cross-Cutting Issues		LNOB Groups Not To Be Left Behind										
		Social protection	Participation	Productive sectors	Development strategy	Technology	Macroeconomics	Reach the furthest behind first	Push no-one behind	Disabled people	Children and Youth	Women and girls	The Elderly	Others	Geographical inequalities	Refugees and migrants	The poor	Minorities*	LGBTIQ
Algeria																			
Azerbaijan																			
Bosnia and Herzegovina																			
Burkina Faso																			
Cambodia																			
Cameroon																			
Central African Republic																			
Chad																			
Chile																			
Congo (Republic of the)																			
Côte d'Ivoire																			
Croatia																			
Eswatini																			
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Palau																			
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Rwanda																			
Saint Lucia																			
Serbia																			
Sierra Leone																			
South Africa																			
Timor-Leste																			
Tonga																			
Tunisia																			
Turkey																			
Turkmenistan																			
United Kingdom																			
United Republic of Tanzania																			
Vanuatu																			
Totals	45	45	43	37	24	20	19	16	7	45	45	43	41	32	30	26	22	19	9

**Fifth**, despite these limitations, the VNRs provide a wealth of examples that can be utilized as basis for further shared learning. Among these examples, the following cases highlight examples for countries addressing multiple aspects of LNOB in an integrated manner:

- **Fiji** highlights geographical inequalities, as the remoteness of rural and maritime communities adds complexity to the inequality issue within the country. Part of the policies comprehend reforms to the taxation system aimed to relief low-income households as well as social protection measures such as grants and subsidies to services. It is also one of the countries referencing the commitment to reach the furthest behind first. Moreover, it also assigns high importance to the participation of women in climate action.
- **Ghana** linked its commitment to LNOB with its own development strategy, in which it aims to ensure inclusive and equitable access to opportunities, while protecting their human rights, to all sections of the population. Part of the policies implemented by the country range from reforms aimed at broadening the tax base, while protecting low-income earners and the poor; a policy of reserving 30 percent of poverty alleviation resources of Metropolitan, Municipal and District Assemblies to support women’s enterprises; to social protection programs to the elderly and children. Ghana also identifies several specific vulnerable groups, including people living with HIV/AIDS, victims of domestic violence, homeless persons, internally displaced persons, female headed households; rural unemployed, urban unemployed; informal sector workers, widows, older persons, migrants and among others.
- **Indonesia** includes a focus to address the geographical inequalities within the country, specifically in the province of Java, including productive development and social protection measures, as well as efforts to address the digital divide. For instance, Indonesia established the “village fund”, matching delegation of responsibility to the village-level government with expected distribution of around 1 billion IDR in 2019. It also implements a project called SINERGI (Strengthening Coordination for Inclusive Workforce Development in Indonesia) that aims to integrate women and youth with disabilities into the labor market in Central Java.

Figure 2

### Groups mentioned in VNR reports as being addressed by countries’ policies



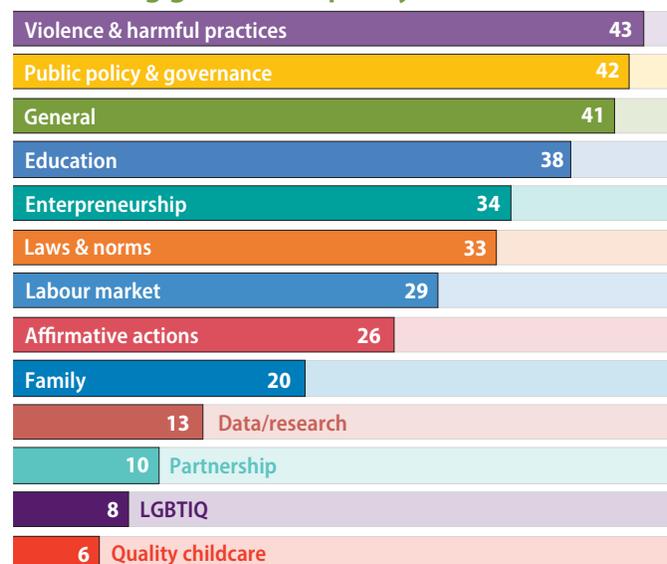
## 6 Gender equality (SDG 5)

While SDG 5 (“Achieve gender equality and empower all women and girls”) is not one of the focus goals of the 2019 HLPF, all 45 countries reviewed in this analysis touch upon the issues of gender equality in their 2019 VNRs. Most of the 34 VNRs that include a separate chapter on SDG 5 are substantial and include a statistical overview, a list of developments and legislative efforts, major challenges and approaches to tackle the most burning issues. While commonly, countries list only targets of SDG 5 which are most relevant to their economies, eight countries mention all targets of SDG 5.

In order to gain insights into priorities countries set within SDG 5, we looked at the reporting on key policy issues crucial to reduce gender inequality. Figure 3 shows that the majority of countries identify violence and harmful practices against women and a gender balanced representation in public and government bodies as key issues to achieve gender equality while issues on inclusiveness of the LGBTIQ community and access to quality childcare are rarely mentioned.

Figure 3

### Policy issues in which countries report addressing gender inequality



The detailed coverage of the key policies reported for SDG 5 in the VNRs by country is provided in table 2 below, where the shading reflects the share of aspects reflected in the report. It is noteworthy to mention that almost all countries (43 of 45 VNRs) are concerned with the existence of domestic violence and violence towards women in general. However, the problem of early forced marriages and human trafficking is more often mentioned in reports of developing countries. In **Indonesia** for example a movement is initiated to reject child marriage by giving “understanding to parents, especially fathers, about the impact of child marriage on the high rates of maternal and child mortality, as well as the process of impoverishment”.

Countries also gave equal attention to efforts to raise female representation in public and government bodies. An advocacy initiative started by **Timor-Leste** in 2014, for example, prepares women for leadership to stand for Suco (village) and municipal elections.

Many VNRs (34 of the 45 VNRs) mention actions to improve access to entrepreneurship among women. For example, in **Mauritius** women can not only get assistance in the form of no guarantee loans to start a business without collateral, but also 40 percent of the space in industrial zone projects are allocated for women entrepreneurs and **Algeria** has launched a program to promote child female entrepreneurship by providing management classes to women.

While developed countries state that they are planning to introduce new laws to decrease gender discrimination, some developing countries highlight the absence of basic laws in the first place. For instance, in the **Central African Republic** the decree of the Gender Equality Act is not yet taken and in **Cameroon** the adoption of a law that enables women to have access to land is still in process.

While in developing countries increasing the opportunities for women to access financial services and strengthening women’s employability skills will continue to improve women’s access to the labor market, developed countries emphasize the existence of gender wage gap, occupational segregation and the need for improved access to childcare services.

Many developed countries mention their regional and international projects and commitments, along with support of international scholars in their VNRs. For example, the **United Kingdom** and **Israel** enter into partnerships and support to decrease gender inequality in other countries. In contrast developing countries, such as **Côte d’Ivoire**, **Guatemala**, and **Cameroon**, mention receiving support from other countries.

## 7 Reducing inequalities (SDG 10)

SDG 10 (“Reduce inequality within and among countries”) was one of the focus goals of the 2019 HLPF, and of the 45 VNRs reviewed in this analysis 43 countries have included a separate chapter on SDG 10 in their VNRs. While different countries reported on different targets of SDG 10, most of the VNRs also include information related to the principle of leaving no one behind. Moreover, some reports include additional indicators and actions that are not part of



Table 3

## Overall coverage of targets and indicators of SDG 10 in the VNRs

Actions	Indicators with data	References to indicators	Targets and Indicators	
			Target	Indicator
20	20	10	10.1.1	10.1 Reduce income inequality
22	17	6	10.2.1	10.2 Promote universal social, economic and political inclusion
15	6	5	10.3.1	10.3 Ensure equal opportunities and end discrimination
17	10	9	10.4.1	10.4 Adopt fiscal and social policies that promotes equality
	3	1	10.4.2	
9	7	3	10.5.1	10.5 Improved regulation of global financial markets and institutions
4	2	5	10.6.1	10.6 Enhanced representation for developing countries in global institutions
13	0	5	10.7.1	10.7 Responsible and well-managed migration policies
	0	10	10.7.2	
7	3	6	10.a.1	10.a Special and differential treatment for developing countries
9	13	7	10.b.1	10.b Encourage development assistance and investment in LDCs
7	8	5	10.c.1	10.c Reduce transaction costs for migrant remittances
<b>123</b>	<b>89</b>	<b>72</b>	<b>Totals</b>	

Target 10.2 on inclusiveness gets the most attention in terms of actions and strategies (22) provided by countries, with concrete strategies ranging from broader approaches to more specific actions. **Mauritius** for example has set up an Equal Opportunities Commission to reduce inequality in all its forms and to “carry out investigations into alleged cases of discrimination on grounds such as age, caste, colour, creed, ethnic origin, impairment, marital status, place of origin, political opinion, sex and sexual orientation.” Furthermore, **Côte d’Ivoire** has promoted policy reforms including the cancellation of school fees, promoting girls’ enrolment, cash transfer programs and construction of infrastructure. Another example is **Turkmenistan** which has implemented programs of cash transfers with special attention to the bottom 40% income group. Regarding inclusiveness of the disabled, **Kuwait** offers financial grants (between \$ 17,000 and \$ 34,000 a year), residential loans, reduction of working hours and reduction of working years prior to retirement for people with disabilities and those who provide them with care. However, problems in achieving the target are also reported. **Côte d’Ivoire** pointed at a clear gender gap, indicating that of the 11.2% of the population that live on less than half the median income, 18.2% are women and 9.5% men. **Guatemala** reports a high poverty rate on a global and regional level, where more than a half of the population (59.3%) in 2014 lived in poverty.

A number of countries (15) mention actions and strategies to achieve target 10.3 (“Ensure equal opportunities and end discrimination”). Notable for example is **Fiji**, where the Civil Service implemented an Open Merit Recruitment and Selection process for staff recruitment, assessing applicants against objective selection criteria which do not discriminate against or give preference to any group or individual, and also the Equal Employment Opportunity Policy which creates a fair working environment by working to eliminate all forms of discrimination in the workplace. In contrast, some VNRs still report problems, especially with discrimination. So indicates **Cameroon** that nearly 61% of the population has undergone at least some form of discrimination, of which almost 15% were discriminations based on gender and religion. The **United Kingdom** emphasizes that racial crime remains the most commonly reported hate crime in the country.

A few more (17) VNRs report on target 10.4 (“Adopt fiscal and social policies that promotes equality”) with concrete actions or strategies like **Rwanda** which in 2018 adopted a new law regulating labour, to address inequalities at the workplace, such as: (i) the minimum wage in occupational categories, (ii) protection against workplace discrimination, (iii) protection against forced labour, (iv) prohibitions against certain jobs for children and pregnant or breastfeeding women. Another example is **Mauritius** introducing the Negative Income Tax in 2017 to provide financial support to low-income employees, benefitting some 75,000 employees in 2017/18. Reforms to the taxation system in **Fiji**, including a reduction in Value Added Tax (VAT) from 15% to 9% and an increase in the income tax threshold from FJ\$16,000 to FJ\$30,000 have reduced overall costs to disadvantaged Fijians, while significantly increasing the take-home pay for low-income earners. In terms of social transfers, **Kazakhstan** reports that their share of social transfers, particularly pensions, in the income structure of the population has increased from 11.9% in 2010 to 18.3% in 2018.

Targets 10.5 (“Improved regulation of global financial markets and institutions”) and 10.6 (“Participation for developing countries in global institutions”) are mentioned only in a few VNRs. The **United Kingdom** states that it is “an active participant in the Financial Stability Board (FSB)” and it supports “the work of the G20 ‘Eminent Persons Group’s recommendations on how to reform the global financial system to ensure sustainable, inclusive growth and improve financial surveillance.” Among developing countries, **Guyana** reported that its central bank has been exercising robust monitoring of the financial institutions in the country. Across the banking sector, the capital adequacy ratio has increased from 23.9 percent to 28.7 percent between 2015 and 2018; non-performing loans only marginally increased from 11.5 percent to 11.9 while the liquidity ratio increased from 28.8 percent to 30.2 percent. With regard to target 10.6, the **United Kingdom** supported measures to increase the representation of emerging and developing economies in the World Bank Group and to protect the quota shares and voting power of the poorest member countries in the International Monetary Fund. It also actively supported the creation and growth of the Asian Infrastructure Investment Bank whose membership includes many developing countries.

Migration policies (target 10.7) received more attention in the VNRs with 13 countries reporting actions or strategies covering a variety of issues. For example, **Turkmenistan** is a leading country in the Central Asia in terms of accession to the Statelessness Conventions, legislative reform, biometric identification of refugees and stateless persons. To date, it has granted citizenship to more than 22,000 people. **Liechtenstein** in 2010 adopted an integration concept (“Strength through Diversity”) promoting linguistic and social integration through projects. In return, migrants must commit themselves to learning the German language and familiarizing themselves with Liechtenstein culture and its form of government. In **Kuwait** a series of legal provisions and laws have been passed to protect and uphold the rights of foreign workers, e.g. establishing a minimum wage that is reviewed and updated every 5 years and cannot be reduced even if both parties consent to the reduction. The issue of migrant workers also features prominently on the agenda of **Mauritius**, where a National Steering Committee that was set up to combat trafficking in persons as the country does not tolerate any form of exploitation. The VNRs also reported obstacles to achieve the target like **Iceland** stating, “the main challenge is to create opportunities and circumstances for immigrants to be actively involved in Icelandic society.”

Figure 4

### Groups most frequently addressed in SDG 10



\*Include racial, ethnical, religious and indigenous groups

Targets 10.a (“Special and differential treatment for developing countries”), 10.b (“Encourage development assistance and investment in LDCs”) and 10.c (“Reduce transaction costs for migrant remittances”) were mentioned in a few VNRs of developed countries, for example the **United Kingdom**. It reported its provision of duty-free, quota-free trade access for least developed countries and its commitment to and achievement of its ODA targets. With regard to target 10.c, it is working to reduce the cost of remittances, for example by strengthening the regulatory environment, encouraging innovative financial technology (FinTech) solutions and improving transparency around costs and market competitors. It is enhancing competition, transparency and efficiency of remittances markets in several developing countries.

Finally, it is worth mentioning that in reporting their progress in achieving SDG 10 countries frequently mention not only groups that have been already identified as being left behind, but others, such as families, people living with HIV/AIDS, informal sector workers, the unemployed and victims of human trafficking, see figure 4.

## 8 Global partnership

Means of implementation and global partnership are an integral part of the concept of sustainable development, at least in the context of the United Nations. Part of the 2030 Agenda is a separate goal for means of implementation and the global partnership (SDG 17) as well as specific targets within the other sixteen SDGs (e.g. target 1.a. on resource mobilization for poverty reductions in developing countries, in particular LDCs). SDG 17 contains 19 different targets in the following areas: finance, technology, capacity building, trade, policy coherence and multi-stakeholder partnerships.

The analysis here is based on reviewing sections in VNR reports dedicated to SDG 17 and sections dedicated to global partnership and/or means of implementation, keeping an analysis of references to global partnership within the reporting on the other sixteen SDGs or in cross-cutting sections for possible future work. It covers all 19 targets; if appropriate it further distinguishes (for analytical purposes only) between actions primarily aimed at ensuring progress within the country and actions aimed at ensuring progress in (other) developing countries<sup>6</sup> or between different aspects of the targets.

The analysis distinguishes between references to targets, the use of indicators (either official global SDG indicators or nationally adopted indicators) to monitor these targets, and concrete actions or strategies aimed at reaching these targets.

Figure 5  
Number of VNRs referencing SDG 17 targets by type

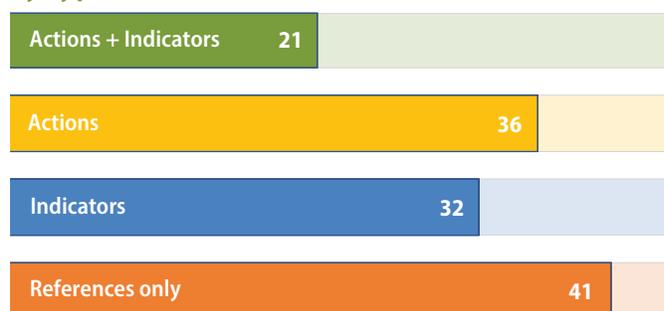


Figure 5 shows the unequal depth of coverage of the targets of SDG 17 in the individual VNRs, specifying whether it relates to merely a reference to targets (R), the use of indicators (I) and/or concrete actions (A/A+I).<sup>7</sup> What becomes apparent is that mere references to targets dominate (41 of 45 VNRs), while indicators and specific actions or strategies to reach the targets are mentioned less often (by 32 and 36

<sup>6</sup> As mentioned in section 5 on LNOB, this principle has an international dimension, with LDCs typically identified as countries most at risk of being left behind. Several member states, mostly developed countries, include information in their VNRs on how they intend to ensure that no country is left behind. A systematic analysis of such information could be addressed in future work or between different aspects of the targets. The analysis distinguishes between references to targets, the use of indicators (either official global SDG indicators or nationally adopted indicators) to monitor these targets, and concrete actions or strategies aimed at reaching these targets.

<sup>7</sup> Both single references to R, I and A, as well as a combination thereof (A+I) are displayed in an additive manner in table 4. For example, the row on actions (A) denotes the total number of VNRs that include the description of actions undertaken or envisaged by the country with respect to these targets.

VNRs respectively).<sup>8</sup> Instances where indicators for the targets were mentioned alongside concrete actions to achieve the targets were even less. Nevertheless, compared to previous analysis there has been almost a doubling (21 times in 2019, only eleven in 2018).

Table 4 below displays the same findings listed by target and confirms the limited coverage of SDG 17 in the VNR reports. This indicates that countries still make only scant use of the VNR reports for sharing experiences in implementing SDG 17. However, it would be premature to conclude that this indicates a lack of commitment to concrete action on means of implementation and global partnership. The finding rather confirms that dedicated reporting on SDG 17 remains challenging for countries.

A second key finding is the variation in coverage across targets, see table 5, with the shades indicating the depth of coverage. The target on new measures of progress (17.19) is referenced by only one country, while the target on investment promotion regimes for LDCs (17.5) is only referenced by three countries. Policy space and leadership (17.15), another “orphan target” in 2018, was at least mentioned four times in 2019. Thus, targets that can be considered “orphan targets” in 2019 include investment promotion regimes for LDCs (17.5), implementation of duty free and quota free market access for LDC (17.12) and new measures of progress (17.19). However, there are also targets that received more attention. As in 2018, the best coverage among the targets in 2019 are domestic resource mobilization (17.1), additional external financial resources (17.3), as well partnerships (17.17). Notably, these targets received the most attention in areas of domestic and national strategies and refer to aspects that relate to within-country policies and commitments. The analysis also reveals that within targets, specific aspects often receive less attention than more generic aspects. For example, within target 17.8, there are 23 references to the aspect of domestic ICT use, but only one mentioning of the technology bank and three references to ICT use in other countries. This is also prevalent within the target 17.1, as this target received the most mentions of any SDG 17 indicator, for domestic resource mobilization (DRM) at 39 mentions. However, there were only six and three mentions respectively for the support received and the support provided within DRM. Finally, for SDG 17.18, statistical capacity-building, there were 26 mentions for domestic capacity building. However, there were limited mentions, eight and five respectively to capacity building received and capacity building provided; furthermore, there were just twelve mentions for the need for disaggregated data.

For targets that received better, while still rather limited coverage, the VNRs overall provide interesting examples that could be a basis for mutual learning. For example, in **Mauritius**, the Stock Exchange of Mauritius launched the Mauritius Green Bonds Market Development Initiative, with the support of the Ministry of Finance and Economic Development and the United Nations Partnership for Action on Green Economy to finance projects with environmental or climate change benefits. **Turkey** stands out as the only country to make a reference to the Technology Bank for LDCs. It is also surpassed the target of 0.7 per cent of GNI as ODA. The **United Kingdom** highlights its support tax systems in developing countries and improve their tax-to-gross domestic product (GDP) ratios through the UK Tax Capacity Building Unit. Furthermore, it has been one of the few countries to refer to duty-free and quota-free market access, as it reports on its new trade preferences scheme by granting duty-free, quota free access to 48 LDCs and by granting tariff reductions to around 25 other developing countries.

The presence of “orphan targets” (in particular 17.5, 17.12 and 17.19) within SDG 17 in the VNRs is a cause for concern. International fora such as the HLPF, where SDG 17 is discussed every year, could provide a good platform to do so and encourage states to address these targets more adequately in the future. However, it could also be the case that the formulation of certain targets is not very conducive to be utilized in reporting processes such as the VNRs. Moreover, the finding could also indicate that for some aspects of SDG 17, dedicated follow up mechanisms are more suitable than reporting through VNR processes. Consequently, it may be worthwhile to analyse in more detail whether the limited attention to certain targets under SDG 17 is a reporting issue or whether it reflects a low priority attached to them.

<sup>8</sup> It should be noted that the analysis did not cover statistical annexes that are part of some VNRs. Including those would raise the instances of indicators related to SDG 17.

Table 4  
References to all SDG 17 targets by type

Reference (R) only	Indicator (I)	Action (A)	A+I	Types of References		
10	9	7	10	Domestic	17.1 Domestic resource mobilization	Finance
2	1	3	0	Support received		
1	0	2	0	Support provided		
0	5	0	2	17.2 ODA targets		
11	11	5	5	Inflows mobilized	17.3 Additional external financial resources	
3	0	4	3	Outflows mobilized		
2	0	3	0	Support provided/required	17.4 Debt	
6	8	5	3	Domestic efforts		
1	0	2	0	17.5 Investment promotion regimes for LDCs		
7	0	2	0	Support received	17.6 STI cooperation	
2	0	4	0	Support provided		
4	0	3	0	Other cooperation		
0	0	0	0	UN mechanism		
5	0	4	1	17.7 Promote ESTs		
0	0	1	0	Technology Bank	17.8 Technology Bank; ICT use	
4	6	2	4	Domestic ICT use		
1	0	2	0	ICT use in other countries		
5	1	5	0	Received capacity building	17.9 Capacity building	Capacity building
2	1	8	3	Provided capacity building		
3	0	2	0	Other capacity building		
3	1	3	0	CB on national planning		
6	1	0	0	17.10 Multilateral trade		
6	1	3	2	Own exports	17.11 Increase exports	Trade
4	0	1	0	Developing countries' exports		
3	0	0	0	17.12 DFQF for LDCs		
2	0	0	0	Global stability	17.13 Global macroeconomic stability	Policy coherence
3	0	2	0	Domestic stability		
13	0	4	0	17.14 Policy coherence		
4	0	0	0	17.15 Policy space and leadership		
11	0	5	0	17.16 Global partnerships		
16	0	11	0	National partnerships	17.17 Partnerships	Multi-stakeholder partnerships
2	0	1	0	Support to partnerships abroad		
12	2	8	2	Domestic capacity building	17.18 Statistical capacity building	
4	0	3	0	Capacity building received		
2	0	3	0	Capacity building provided		
10	0	1	0	Data disaggregation		
0	0	1	0	17.19 New measures of progress		
170	47	110	35	Totals		



## KEY INSIGHTS

### FINANCE

- Pursuit of prudent fiscal discipline and management to minimize tax leakage and maximize finance available for national priorities
- Sharing of expertise in tax systems supports developing countries to raise own revenues to finance public services, enable sustainable and inclusive growth, and reduce poverty
- ODA - Key driver of “Leaving No One Behind” – benefits to all
- 2015 Addis Ababa Action Agenda – global framework for financing sustainable development and bridging the gap
- Remittances play a large part in financial resource mobilization in developing countries
- FDI, various partnerships with NGOs, and international organizations lead to opportunities for prioritizing sustainable development

### TECHNOLOGY

- Strong call for the development, transfer and dissemination of sustainable development technology and research to developing countries
- Key partnerships between governments, regional organizations, NGOs, universities, and industry

### TRADE

- Powerful catalyst for development
- Calls for a universal, rules-based, non-discriminatory, equitable multilateral trading system – under auspices of World Trade Organization
- Duty-free quota-free market access to LDCs–increase in exports and financing for sustainable development

### POLICY AND INSTITUTIONAL COHERENCE

- Crafted in such a way as to increase transparency and enhance development
- Calls for greater international cooperation and embracing sustainable development, socio-economic systems with humanitarian core, and rules-based structures

### MULTISTAKEHOLDER PARTNERSHIPS

- Greater regional cooperation – facing similar climate and development threats
- Cooperation across global and national levels – seeing linkages between each sphere of society – interlinked system of development

### DATA, MONITORING AND ACCOUNTABILITY

- Sharing of statistical capacity and expertise between developed and developing countries
- Calls for strengthening partnerships for statistical capacity-building at national levels

## 9 Conclusion

This paper presented key conclusions from three years of analysis of the VNRs undertaken by the CDP. It also undertook a content analysis of 45 VNRs presented in 2019 focusing on the themes of ‘leaving no one behind’, gender equality (SDG 5), income inequality (SDG 10) and means of implementation and the global partnership (SDG 17). It demonstrated that VNRs are a rich source of information for the follow up and review of implementing the 2030 Agenda, but also identified a series of shortcomings that limit the usefulness for effective sharing of experiences. Generally, a stronger analytical focus and the establishment of more effective feedback loops and a better integration of VNRs into the HLPF process would enable VNRs to become a better source for mutual learning in implementing the 2030 Agenda. The paper also identifies a need for more comprehensive policy approaches to address inequities and ensure that no one is left behind, further strengthening but also going beyond social protection. Scant reporting on global partnerships may indicate missed opportunity to utilize the VNR process of the HLPF as a platform to share experiences in implementing the crucial SDG 17.

## Annex: SDG 17, full list of targets and indicators

### Goal 17. Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development Finance

- |  |   |
|--|---|
| <p>17.1 Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection</p>  | <p>17.1.1 Total government revenue as a proportion of GDP, by source</p> <p>17.1.2 Proportion of domestic budget funded by domestic taxes</p>   |
| <p>17.2 Developed countries to implement fully their official development assistance commitments, including the commitment by many developed countries to achieve the target of 0.7 per cent of gross national income for official development assistance (ODA/GNI) to developing countries and 0.15 to 0.20 per cent of ODA/GNI to least developed countries; ODA providers are encouraged to consider setting a target to provide at least 0.20 per cent of ODA/GNI to least developed countries</p> | <p>17.2.1 Net official development assistance, total and to least developed countries, as a proportion of the Organization for Economic Cooperation and Development (OECD) Development Assistance Committee donors' gross national income (GNI)</p> |
| <p>17.3 Mobilize additional financial resources for developing countries from multiple sources</p>   | <p>17.3.1 Foreign direct investment (FDI), official development assistance and South-South cooperation as a proportion of total domestic budget</p> <p>17.3.2 Volume of remittances (in United States dollars) as a proportion of total GDP</p>     |
| <p>17.4 Assist developing countries in attaining long-term debt sustainability through coordinated policies aimed at fostering debt financing, debt relief and debt restructuring, as appropriate, and address the external debt of highly indebted poor countries to reduce debt distress</p>   | <p>17.4.1 Debt service as a proportion of exports of goods and services</p>   |
| <p>17.5 Adopt and implement investment promotion regimes for least developed countries</p>   | <p>17.5.1 Number of countries that adopt and implement investment promotion regimes for least developed countries</p>   |

## Technology

- |   |  |
|---|--|
| <p>17.6 Enhance North-South, South-South and triangular regional and international cooperation on and access to science, technology and innovation and enhance knowledge-sharing on mutually agreed terms, including through improved coordination among existing mechanisms, in particular at the United Nations level, and through a global technology facilitation mechanism</p> | <p>17.6.1 Number of science and/or technology cooperation agreements and programmes between countries, by type of cooperation</p> <p>17.6.2 Fixed Internet broadband subscriptions per 100 inhabitants, by speed</p> |
| <p>17.7 Promote the development, transfer, dissemination and diffusion of environmentally sound technologies to developing countries on favourable terms, including on concessional and preferential terms, as mutually agreed</p>  | <p>17.7.1 Total amount of approved funding for developing countries to promote the development, transfer, dissemination and diffusion of environmentally sound technologies</p>                                      |
| <p>17.8 Fully operationalize the technology bank and science, technology and innovation capacity-building mechanism for least developed countries by 2017 and enhance the use of enabling technology, in particular information and communications technology</p>   | <p>17.8.1 Proportion of individuals using the Internet</p>   |

## Capacity-building

- |   |  |
|---|--|
| <p>17.9 Enhance international support for implementing effective and targeted capacity-building in developing countries to support national plans to implement all the Sustainable Development Goals, including through North-South, South-South and triangular cooperation</p> | <p>17.9.1 Dollar value of financial and technical assistance (including through North-South, South-South and triangular cooperation) committed to developing countries</p> |
|---|--|

## Trade

- |  |  |
|--|--|
| <p>17.10 Promote a universal, rules-based, open, non-discriminatory and equitable multilateral trading system under the World Trade Organization, including through the conclusion of negotiations under its Doha Development Agenda</p>   | <p>17.10.1 Worldwide weighted tariff-average</p>   |
| <p>17.11 Significantly increase the exports of developing countries, in particular with a view to doubling the least developed countries' share of global exports by 2020</p>  | <p>17.11.1 Developing countries' and least developed countries' share of global exports</p>                                |
| <p>17.12 Realize timely implementation of duty-free and quota-free market access on a lasting basis for all least developed countries, consistent with World Trade Organization decisions, including by ensuring that preferential rules of origin applicable to imports from least developed countries are transparent and simple, and contribute to facilitating market access</p> | <p>17.12.1 Average tariffs faced by developing countries, least developed countries and small island developing States</p> |

## Systemic issues

### *Policy and institutional coherence*

- |   |   |
|---|---|
| <p>17.13 Enhance global macroeconomic stability, including through policy coordination and policy coherence</p>   | <p>17.13.1 Macroeconomic Dashboard</p>  |
| <p>17.14 Enhance policy coherence for sustainable development</p>   | <p>17.14.1 Number of countries with mechanisms in place to enhance policy coherence of sustainable development</p>          |
| <p>17.15 Respect each country's policy space and leadership to establish and implement policies for poverty eradication and sustainable development</p> | <p>17.15.1 Extent of use of country-owned results frameworks and planning tools by providers of development cooperation</p> |

*Multi-stakeholder partnerships*

- 17.16 Enhance the Global Partnership for Sustainable Development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the Sustainable Development Goals in all countries, in particular developing countries
- 17.16.1 Number of countries reporting progress in multi-stakeholder development effectiveness monitoring
- 17.17 Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships
- 17.17.1 Amount of United States dollars committed to (a) public-private partnerships and (b) civil society partnership

*Data, monitoring and accountability*

- 17.18 By 2020, enhance capacity-building support to developing countries, including for least developed countries and small island developing States, to increase significantly the availability of high-quality, timely and reliable data disaggregated by income, gender, age, race, ethnicity, migratory status, disability, geographic location and other characteristics relevant in national contexts
- 17.18.1 Proportion of sustainable development indicators produced at the national level with full disaggregation when relevant to the target, in accordance with the Fundamental Principles of Official Statistics
- 17.18.2 Number of countries that have national statistical legislation that complies with the Fundamental Principles of Official Statistics
- 17.18.3 Number of countries with a national statistical plan that is fully funded and under implementation, by source of funding
- 17.19 By 2030, build on existing initiatives to develop measurements of progress on sustainable development that complement gross domestic product, and support statistical capacity-building in developing countries
- 17.19.1 Dollar value of all resources made available to strengthen statistical capacity in developing countries
- 17.19.2 Proportion of countries that (a) have conducted at least one population and housing census in the last 10 years; and (b) have achieved 100 per cent birth registration and 80 per cent death registration

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