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Voluntary National Review Reports— what do they report?

*CDP subgroup on voluntary national reviews**

ABSTRACT

Voluntary national reviews (VNRs), are an important innovation as a United Nations process for follow up to the adoption of development agendas. The paper analyses how countries addressed three key cross-cutting issues of the 2030 Agenda for Sustainable Development in the VNRs submitted in 2017: leaving no one behind; addressing trade-offs through policy integration; and pursuing global partnership as means of implementation. While the VNRs contain already many interesting examples as basis for mutual learning and sharing of, the paper also identifies a need for more attention to these issues and more explicit discussions on strategies for their implementation.

Keywords: Sustainable development, 2030 Agenda, voluntary national reviews, leaving no one behind, policy integration, global partnerships

JEL Classification: F55, O1, Q01

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1 Introduction

Voluntary national reviews (VNRs), are an important innovation as a United Nations process to follow up to the adoption of development agendas. Until now, the practice was to review implementation globally, primarily based on reports by the Secretary General. Agenda 2030 introduces a new approach that is ‘country led’, and that ‘take(s) into account national realities’, recognizing that ‘country ownership’ is central to the implementation of the agenda (UN 2015, para 74). Moreover, the approach is to be voluntary, transparent and participatory as well as based on robust evidence. The process is intended to facilitate learning from national experiences and to promote accountability to citizens. The VNRs are central to this new approach. Presented at the annual high-level political forum on sustainable development (HLPF) in the Ministerial segment, they provide an opportunity for countries to share their experiences in the implementation of the 2030 Agenda.

Member States have shown great interest in the VNR process; 22 countries presented a VNRs in the first year (2016) of implementation, while 43 countries presented in 2017 and 47 are scheduled to present in 2018. The process has also generated interest on the part of stakeholders. While some are contributing to the preparation of VNRs while others are commenting on the reports. A growing debate has emerged on this new process and on ways to improve its effectiveness.

As an independent group with diverse expertise, and a mandate to play an advisory role to ECOSOC², the CDP hopes to contribute to this debate by undertaking an annual review of the VNRs^{1 2}. This report presents a systematic overview assessment of the contents of the 43 VNRs presented in 2017 indicating general trends and highlighting interesting approaches taken in some countries. It focuses on three core objectives of Agenda 2030, namely: leaving no one behind; promoting an integrated strategy by addressing trade-offs amongst priorities in the agenda; and pursuing global partnership as means of implementation (SDG 17).

In order to complement rather than duplicate the reports issued by UN DESA, other UN bodies and civil society organizations³, this review focuses on the substantive content of the VNRs, and on cross-cutting themes of the 2030 Agenda rather than on particular goals or targets. As explained further below, the analysis builds on a systematic content analysis of the VNRs. The purpose of the review is to provide an overview of trends in VNRs that would: identify some key issues in the implementation of the 2030 Agenda, and highlight diverse practices of countries to promote mutual experience sharing and learning across countries. This review is only one part of CDP’s work on the SDGs; in particular it complements the Committee’s analysis of policies for ‘leaving no one behind’ and other policy issues related to the SDGs.

1 CDP report of the 20th session, E/2018/33, paragraphs 19 and 20; https://www.un.org/development/desa/dpad/document_cdp/cdp-report/

2 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.

3 For a synthesis of all VNRs, see UN DESA (2017). Synthesis of Voluntary National reviews 2017, available at https://sustainabledevelopment.un.org/content/documents/17109Synthesis_Report_VNRs_2017.pdf. For civil society consortium reports, see for example: Progressing National SDG Implementation 2018 and 2016, <https://www.dropbox.com/s/r2ztgluk492pnu3/ESandMainReport-Eng.pdf?dl=0> 2018, and ODI publication by Sarwar and Nicolai 2018 What do analyses of Voluntary National Reviews for Sustainable Development Goals tell us about “leaving no one behind”? <https://www.odi.org/publications/11147-what-do-analyses-voluntary-national-reviews-sustainable-development-goals-tell-us-about-leave-no-one>

The paper is structured as follows. Section II provides some further background to the VNRs and, on this basis, briefly explains the scope and methodological approach of this analytical study. Sections III to V present the results for the three cross-cutting issues chosen. Section VI discusses the findings and outlines some suggestions for steps for a way forward.

2 Background

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, not as a list of 17 goals, stating: “the interlinkages and the integrated nature of the Sustainable Development Goals are of crucial importance in ensuring that the purpose of the new Agenda is realized” (Agenda 2030, 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.

For these reasons, this review focuses on the themes of ‘leaving no one behind’, trade-offs and means of implementation which are some of most important principles that are the core elements of the agenda, along with universality and commitment to human rights.

The VNRs are a central element of the follow-up and review mechanisms of the 2030 Agenda as set out in the 2015 Declaration (UN 2015). 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 (UN 2015, para 74). The overall VNR process consists not only 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.

This Analysis

This paper presents overview trends in VNR reporting based on a content analysis of the 43 VNRs presented in 2017 that asked ‘how are the VNRs addressing the three selected core cross cutting themes of sustainable development’: leaving no one behind, trade-offs in an integrated agenda, and global partnerships. For each theme, we focused on the basic question: is the theme included, and if so, is there a strategy to address it? For each of the three themes we 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 cross-cutting 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 Agenda 2030 and the SDGs.

3 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?⁴ To answer this question, we analysed the content of the VNRs with respect to⁵:

- Whether they mentioned the commitment to leave no one behind;
- Whether and which type of strategies to implement the commitment and to reach the furthest behind were mentioned;
- 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.

There are four main findings. **First**, while most countries mention the term “leaving no one behind” (39 countries, see also table 1 below for country specific information), only 16 countries referred to explicit strategies towards implementing this principle or towards putting the interests of those furthest behind first. This renders the reference rhetorical. This might imply that while agreement on the importance of the principle among countries is high, there may not yet be widespread understanding on how to translate the principle into concrete strategies and policies. This could be related to the fact that the principle is relatively new and has not yet been fully developed (see CDP work, in particular Klasen and Fleurbaey, 2018⁶). Moreover, 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. Given the central role of leaving no one behind and the focus on those furthest behind in the 2030 Agenda, these findings call for further conceptual work on how to translate the principle into concrete strategies and policies. Such work should be prominently discussed at the HLPF.

Second, figure 1 reveals that social protection is the pervasive area of strategies mentioned to achieve the principle, while other policies are considered less often when it comes to the issue of LNOB. The fact that macro-economic policy rarely appears to be linked to leaving no one behind (with only five countries explicitly mentioning strategies and action plans in this regard), despite its crucial role, could indicate that the potential of using this policy lever for ensuring LNOB has not been incorporated at the national level in most countries. What is also striking is that few countries explicitly mention the need to improve participation of vulnerable groups in decision making processes, though this has been identified as a root

⁴ Leaving no one behind has both a within-country and between-country dimension, see Stephan Klasen and Marc Fleurbaey, 2018, CDP Background Paper No.44, *Leaving no one behind: some conceptual and empirical issues*. Available at <https://www.un.org/development/desa/dpad/2018/leaving-no-one-behind/>. 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’.

⁵ For further analysis, see Fukuda-Parr, forthcoming, *Meaning of leaving no one behind*. CDP Background Paper

⁶ Stephan Klasen and Marc Fleurbaey, 2018, opus cited.

cause for being left behind. In particular, CDP's recent work on policy approaches to leaving no one behind concluded that targeted interventions are necessary to ensure many aspects of leaving no one behind, but that they 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.⁷

Finally, none of the VNRs presented refers to the commitment to reach the furthest behind first. This is 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.

Figure 1
Policy areas through which countries report to address LNOB issues



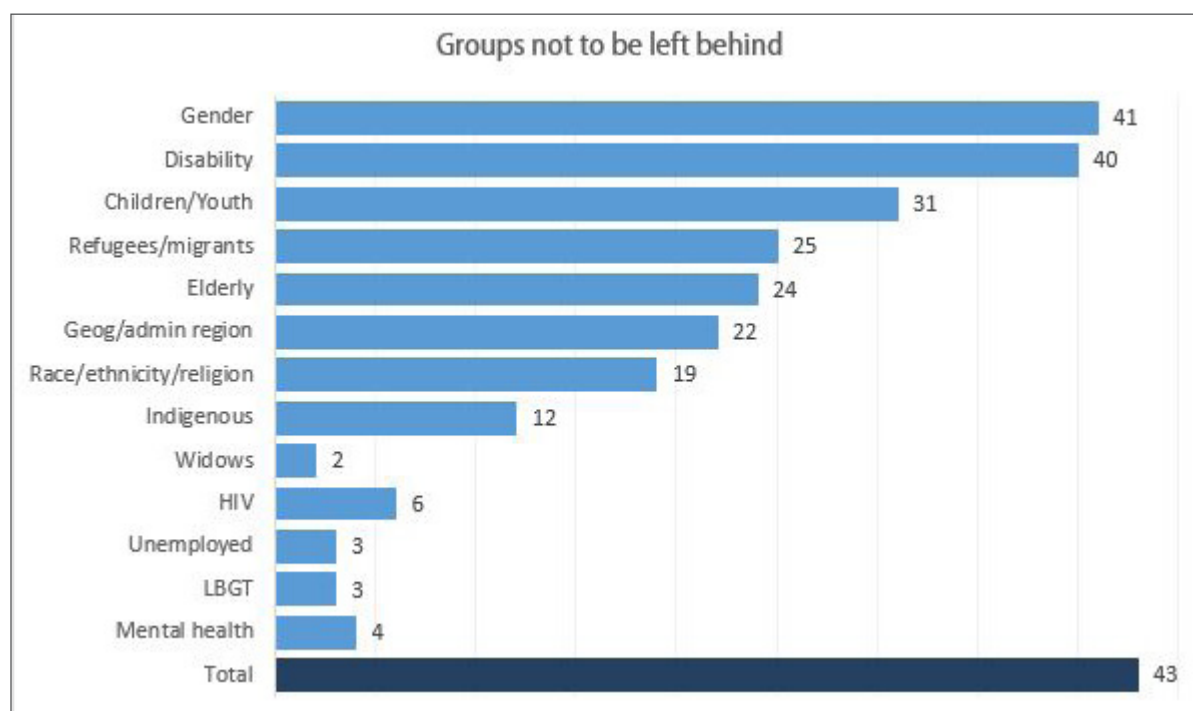
Third, among the groups that receive special focus so that they are not left behind, women receive the most attention (addressed by 41 out of the 43 countries reviewed), followed by persons with disabilities (40 countries) and children and youth (31 countries). This could indicate more widespread awareness of specific challenges faced by these more established groups compared to other groups. 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 2 shows the groups that countries report to address in their policies, including all groups that were mentioned at least by two countries.

Fourth, but not least, the countries that mention explicit LNOB strategies or ways in which they address LNOB within other key policy areas may already provide useful lessons for other countries. Table 1 shows which countries are mentioning the principle of LNOB, which strategies they mention in the context of leaving no one behind and who are the groups they are addressing. We highlight some policy approaches that could be of particular interest for further discussion amongst countries and other stakeholders in the HLPF and elsewhere.

Thailand outlined in a detailed manner how they address the concept of LNOB in their strategies for building productive capacity. Almost 100 percent of households have access to safe and affordable drinking water as well as sanitation facilities. However, challenge remains in remote rural areas where we are doubling our effort to address the situation. The Water Resource Management Strategic Plan 2015–2026 has provided a holistic approach both in terms of water-use efficiency and water resource infrastructure to ensure that Thailand can meet her future demand.

⁷ See the Report of the Committee for Development Policy on the twentieth session (12-16 March 2018) *Official Records of the Economic and Social Council 2018, Supplement No. 13, E/2018/33*, and the series of background papers available at <https://www.un.org/development/desa/dpad/2018/leaving-no-one-behind/>.

Figure 2
Groups mentioned in VNR reports as being addressed by countries' policies



In addition, various schemes have been implemented to support and generate income for the poor such as micro financing, providing financial support, welfare and benefit for low income-earners, establishing social enterprises at every province to support communities development. A third example mentioned is the Committee on National Land Policy, which has introduced land management policy that aims to address the issue of land encroachment and to reallocate land for the poor in a fair manner in order to enhance their livelihoods and, in turn, stimulate the economy.

Indonesia, among those countries who specified LNOB in the context of technology, highlighted that the use of technology is an application of the no-one left behind principle, which makes community involvement easier and reaches all segments of society. They mention that their rate of internet usage increases every year and is expected to expand access to information for all residents including those in disadvantaged, border and outermost regions. The application of such technology is also undertaken to support the achievement of SDGs, for example, the application of special cards for the poor to access conditional cash transfers of the Family Hope Program (PKH). Internalization of technology and information in development program facilitates people to access it.

Uruguay reported that economic, as well as social policies over the past 12 years have had an important redistributive component. This included macroeconomic policies that ensured stable economic growth, considered to be a necessary basis to advance in a social protection framework that could reduce gaps and inequities as well as provide targeted action where necessary. There are still gaps to be overcome, and this is being addressed through a combination of policies specifically directed at the most vulnerable segments of the population, health system reform and fiscal reform, as well as the advancement of a rights-based agenda. Uruguay expressed the conviction that the achievement of SDG 1 required deepening the political debate about the social dimension of sectoral policies, avoiding the confinement of the problems of poverty to the ministries of social development.

4 Policy trade-offs

“Achieving sustainable and inclusive development is essentially a political process. No matter how elaborate the evidence base and policy guidance, or how extensive the number of indicators and targets, achieving the SDGs with limited resources requires trade-offs and tough decisions on allocation.” (VNR Report of The Netherlands, p.15)

The need to pursue integrated policy approaches that explicitly address interlinkages between various policy objectives is a core element of the 2030 Agenda and the concept of sustainable development. Whereas the policy discourse often highlights (positively associated) synergies, discussing and addressing trade-offs where policy actions ensuring progress towards one policy objective have (unintended) negative consequences on other policy objectives, are at least equally important. The way that trade-offs are addressed can have significant impact on the effectiveness of development strategies and policies, on the distribution of costs and benefits and the pledge to leave no one behind, and on the balance between the three dimensions of sustainable development. While identifying and finding solutions to trade-offs is ultimately a political choice, certain mechanisms and policy tools are crucial for facilitating this process.

How are countries pursuing sustainable development as an integrated agenda and addressing trade-offs? The analysis asked:

- Whether countries reported having mechanisms in place that could identify and resolve trade-offs and whether they explicitly refer to general or specific trade-offs.
- Whether countries discuss concrete policy solutions to those trade-offs.

A prerequisite of solving any trade-offs is their recognition. When reviewing which VNR reports address trade-offs, what becomes apparent is that countries use a variety of terms. The figure below gives an overview of the terms used, with the font size reflecting how often terms were used. Seven VNR reports actually use the term “trade-off”, the same number as using “negative impact or consequences”, with other terms being used one or two times.

Figure 3

Word cloud of terms used in VNR reports to refer to “trade-offs” or related concepts



Table 2 reveals that only 23 out of 43 of the VNR reports explicitly refer to trade-offs by using any of the terms of figure 1 in one way or another, mostly in generic form (18 reports). Only eight reports mention specific trade-offs by referring to concrete examples. Moreover, very few countries specify whether the reported trade-offs were identified through ex-ante or ex-post mechanisms. In addition, 13 VNR reports discuss concrete solutions through which the mentioned trade-offs were or are being resolved.

The table also shows that eleven countries reported on institutional mechanisms they have in place or are considering establishing in order to systematically identify and/or solve such trade-offs. In addition, there are six countries which, while not explicitly mentioning institutional mechanisms to address trade-offs, refer to their use of the Rapid Integrated

Table 2
Addressing trade-offs through policy integration

Country	Trade-offs mentioned			Mechanisms
	General	Specific	Solution	
Afghanistan				
Argentina	Yellow		Orange	
Azerbaijan				
Bangladesh	Yellow	Yellow		Green
Belarus				
Belgium				Green
Belize	Yellow		Orange	Green
Benin	Yellow		Orange	Green
Botswana	Yellow		Orange	Green
Brazil				Green
Chile	Yellow		Orange	
Costa Rica	Yellow			
Cyprus	Yellow			Green
Czech Republic	Yellow		Orange	Green
Denmark	Yellow	Yellow		
El Salvador				
Ethiopia		Yellow		
Guatemala				
Honduras				
India				
Indonesia		Yellow	Orange	
Italy	Yellow			
Japan				
Jordan		Yellow		
Kenya				
Luxembourg				
Malaysia	Yellow		Orange	
Maldives		Yellow	Orange	
Monaco				
Nepal				
Netherlands	Yellow			Green
Nigeria				
Panama				
Peru				
Portugal	Yellow		Orange	Green
Qatar				
Slovenia	Yellow		Orange	
Sweden		Yellow		Green
Tajikistan	Yellow			
Thailand				
Togo				
Uruguay	Yellow	Yellow	Orange	
Zimbabwe	Yellow		Orange	

Assessment (RIA) Tool of the UN Development Programme which aims to support countries in mainstreaming the SDGs into national and subnational planning, for instance by helping to determine interlinkages across targets, including by establishing both the positive and negative relationships between targets.⁸

In principle, countries could also provide information on how they address trade-offs and pursue integrated policy making by discussing their policy approach to policy coherence, which would encompass both synergies and trade-offs. Cross-checking the VNR reports for references to policy coherence (for sustainable development) reveals that several countries tend to discuss the phenomenon of trade-offs and their policy responses to address them within the context of policy coherence. However, most of the countries referring to policy coherence (for sustainable development) don't provide detailed problem discussions and/or specific examples on how they addressed the issue.

These findings have two main implications. First, little attention appears to be dedicated, at least in the VNRs, to addressing the (often difficult and politically sensitive) issue of trade-offs. Also, of those countries that identified trade-offs, only around half present concrete policy solutions or institutional mechanisms to deal with the issue. As there is no specific mandate within the VNRs to address trade-offs, the limited reflection and depth on trade-offs may simply reflect reporting practices. However, it could also be an indication that trade-offs receive relatively low priority at the national level.

In any case, acknowledging trade-offs more explicitly (and discussing solutions and mechanisms for addressing them) in the reports would be beneficial, as it allows for countries to learn from each other's approaches and engage in an open conversation about difficult issues entailed in effective policy integration.

The second, and positive, implication from table 2 is that more than half of the VNR reports do contain some concrete examples and institutional mechanisms for identifying and solving trade-offs. One of the countries that discussed several concrete trade-offs was **Botswana**, who for instance mentioned that the income generation through diamond exploration led to limited employment and structural rigidities, and creates uncertainty due to the exhaustible nature of the resource. The report also discussed that heavy government investments constrained private sector growth, keeping it dependent on government spending. The rapid economic growth actually contributed to inequality in the country, leading to poverty levels higher than befitting for an upper middle-income country. Also, they discussed the challenge that the construction of roads facilitated the spread of HIV/Aids in the country, given the mobility of the employees involved in construction projects and the level of education, economic status and socio-cultural factors of the hosts. Also, rapid economic growth generated environmental problems (such as over mining of river sand, excessive harvesting of some veld products, waste, water pollution, deforestation, carbon emissions and others).

The report also provides details on how the country addressed trade-offs, such as the ex-ante identification of environmental impacts of the Trans Kalahari highway, with the Environmental Impact Assessment leading to adjustments in the project to avoid interfering with wildlife. They also report on investing some of the oil revenues in addressing the spread of HIV. The VNR report also contains candid assessment of mechanisms and policy solutions that did not work well, like the predecessor to their "Financial Assistance Policy" that deals with excess liquidity to increase access to capital by SMEs.

Denmark provides another good example of discussing trade-offs in a frank manner, while acknowledging that they are "inherently political". For instance, the report states that the goal of creating more decent jobs and increasing employment (SDG 8) may in some cases increase income inequality (SDG 10). It also mentions that large infrastructure projects such as bridges may affect life below water and life on land and suggests that it is up to responsible governments to weigh these choices against one another. Another example is the focus on production and profit within the agricultural sector,

⁸ UNDP, 2017, Rapid Integrated Assessment (RIA) Tool to facilitate mainstreaming of SDGs into national and local plans, retrieved on 25 June 2018 from <http://www.undp.org/content/undp/en/home/librarypage/sustainable-development-goals/rapid-integrated-assessment--mainstreaming-sdgs-into-national-a.html>

which has contributed to decreased food insecurity (SDG 2), better health for many (SDG 3) as well as economic growth (SDG 8), but has also resulted in a reduction in the quality of life on land (SDG 15) and in the ocean (SDG 14) as well as negatively impacting climate stability (SDG 13) and, in some regions, access to water (SDG 6).

Several other countries provide similar discussions on identified specific trade-offs (e.g. **Maldives, Czech Republic, Sweden**). There are relatively fewer instances of countries offering insights into how they identified and/or addressed these. For example, **Belgium** is applying a Regulatory Impact Analysis tool to analyze, ex ante, potential consequences in a wide range of areas, while formal advisory councils allow stakeholders to provide opinion to public authorities on legislative and regulatory matters. **Belize** uses a system for the prioritization of elements in the Growth and Sustainable Development Strategy and in the budget, which assesses urgency, impact, availability of resources and net systemic contribution of actions. Priority depends on whether possible actions contribute to or come at the expense of critical success factors for the strategy. **Benin** uses a collaborative approach in which the Directorate in charge of coordination and monitoring of SDGs and the Plenary of thematic groups jointly identify and try to minimize the negative externalities of deliberations by the groups on each other's topics. The approach also aims promoting intersectoral synergies in general.

Another interesting observation is that relatively, developed countries appear to put more attention to the issue of trade-offs. In particular, several donor countries highlighted trade-offs regarding their policies towards developing countries, while fewer of them discussed domestic trade-offs.

Overall, although trade-offs are not discussed in much depth, the information in the reports can provide an entry-point for governments and analysts to enquire further on these instruments, in the spirit of peer learning and sharing experiences to accelerate implementation of the 2030 Agenda. However, there remains ample scope for countries to discuss trade-offs and solution mechanisms, such as institutional governance structures, in more detail in future VNR reports.

5 Global partnerships

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. In Agenda 2030, there 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 areas finance, technology, capacity building, trade, policy coherence and multi-stakeholder partnerships.

The analysis here focuses on the treatment of SDG 17 in the VNRs, leaving references to global partnership in the discussion on the other sixteen SDGs for possible future work. More precisely, the analysis is based on reviewing sections in VNR reports dedicated to SDG 17 and sections dedicated to global partnership and/or means of implementation. 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 countries⁹ 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.

Table 3 shows the findings per target, specifying whether it relates to a reference to targets (R), the use of indicators (I) and/or concrete actions (A).¹⁰ What becomes apparent is that mere references to targets dominate, while indicators

⁹ As mentioned in section 3 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 how they intend to ensure no country is left behind. A systematic analysis of such information could be addressed in future work.

¹⁰ Both single references to R, I and A, as well as combinations thereof (RI, RA, IA, RIA) are displayed in an additive manner in the table. For example, the third rows (A) denotes the total number of VNRs that include the description of actions to the respective targets.

and specific actions or strategies to reach the targets are mentioned far less.¹¹ Instances where references to targets were used alongside indicators and actions were very few (five times).

Overall, the table shows a limited coverage of SDG 17 in the VNR reports. This indicates that countries make only scant use of the VNR reports for sharing experiences in implementing SDG 17. However, it may be premature to conclude that this indicates a lack of commitment to concrete action on means of implementation and global partnership. As discussed in section 2, there is no mandatory requirement for countries to report on any of the targets in the VNRs. This is particularly relevant here because for many of the targets under SDG 17, there exist other global mechanisms and review mechanisms. Thus, some countries might have chosen to report on SDG 17 in different institutional contexts, despite the explicit mandate of the HLPF to annually review SDG 17. Moreover, many countries make explicit references to assisting (other) developing countries within other parts of the VNR (such as poverty eradication). Hence, the limited emphasis could indicate that cooperation targets within the first 16 goals find stronger uptake in developed country VNRs than the stand-alone SDG 17. However, additional analysis would be required to establish this claim.

A second key finding is the variation in coverage across targets. The target on policy space and leadership (17.15) is not explicitly referenced by any country, while the targets on investment promotion regimes for LDCs (17.5) and on environmentally sound technologies (17.7) are referenced by only two respectively three countries. However, there are also targets that received better, while still rather limited coverage, among domestic resource mobilization (17.1), capacity building (including on national planning) (17.9) and policy coherence (17.14). Interestingly, on targets related to resource mobilization (17.1 and 17.4) as well partnerships (17.17), most references refer to those aspects of the targets that relate to within-country policies and commitments. Moreover, within targets, specific aspects often receive less attention than more generic aspects. For example, within target 17.8, there are several references to the aspect of ICT use at home, but no single mentioning of the LDC technology bank and minimal reference to ICT use in other countries.

The presence of “orphan targets” within SDG 17 in the VNRs is a cause for concern. International fora such as the HLPF, where SDG17 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.

Table 4 summarizes the results in relation to all SDG 17 targets by country¹². It shows that very few countries reference most of the targets in a substantive manner (including indicators and actions). Among the countries with highest and/or most detailed referencing are **Belgium**, **Nigeria** and **Sweden**. These could thus provide interesting examples for other countries who wish to place emphasis on SDG17 in their VNRs.

Moreover, quantitatively low coverage in VNRs does not preclude qualitatively interesting findings that could be the basis for sharing of worthwhile experiences. For example, **Chile** highlights concrete examples of genuine cooperative approaches (both between developing and developed countries as well as among developing countries), thereby going beyond traditional provider-recipient relationships of global partnership. Others such as **Indonesia** stand out in providing more detailed description of their development cooperation activities, which may thereby facilitate the exchange of experiences in this regard.

¹¹ 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.

¹² The colours used in table 4 represent the same categories as in table 3.

Table 3
References to all SDG 17 targets by type¹³

	Finance										Technology					Capacity building				Trade			Policy coherence			Multi-stakeholder partnerships																														
	17.1 Domestic resource mobilization			17.2 ODA targets			17.3 External financial resources			17.4 Debt sustainability			17.5 Investment promotion regimes			17.6 STI cooperation			17.7 Promote ESTs		17.8 Technology bank; ICT use			17.9 Capacity building				17.10 Multilateral trade			17.11 Increase exports			17.12 Duty-free quota-free			17.13 Global macroeconomic stability			17.14 Policy coherence			17.15 Policy space and leadership			17.16 Global partnership			17.17 Partnerships			17.18 Statistical capacity-building			17.19 New measures of progress	
	Domestic	Support received	Support provided	Inflows mobilized	Outflows mobilized	Support provided/required	Domestic efforts	Support received	Support provided	Other cooperation	UN Mechanisms	Technology bank	Domestic ICT use	Received capacity-building	Provided capacity building	Other capacity building	CB on national planning	Own exports	Developing countries' exports	Global stability	Domestic stability	Global macroeconomic stability	Policy coherence	Policy space and leadership	Global partnership	Partnerships	Partnerships abroad	Domestic capacity building	Capacity building received	Capacity building provided	Data disaggregation																									
R	9	4	5	12	10	2	2	3	1	4	5	2	0	1	0	6	3	7	4	6	4	4	3	2	3	1	2	12	0	9	12	4	6	3	2	1	2																			
I	4	0	0	2	2	1	1	1	1	0	0	0	0	0	0	0	0	0	1	1	2	0	1	1	0	0	0	0	0	0	0	2	0	0	0	0																				
A	12	2	4	0	8	4	1	2	0	0	7	2	1	2	0	4	3	6	1	4	1	5	3	3	0	0	4	0	1	8	0	5	0	2	1	2																				
RI	2	0	0	2	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	1	0	0	0	0	0	1	0	0	0	0	0																				
RA	4	1	3	0	3	1	1	1	0	0	4	0	0	0	0	0	2	1	3	0	3	1	3	1	2	0	0	4	0	0	2	0	3	0	1	0	2																			
IA	2	0	0	0	1	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	0	0	0	1	0	0	0	0	1	0	0	0	0																				
RIA	1	0	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0																			

¹³ For readability purposes, the formulations of the targets were shortened by the authors. The Annex provides a full list of targets and indicators for reference.

6 Conclusion

This paper undertook a content analysis of 43 VNRs presented in 2017 focusing on three cross cutting themes of the 2030 Agenda. The analysis aimed to identify key aspects reflected in the VNRs that may require special global attention and to provide evidence of good practices and other valuable experiences that could be utilized to share lessons learned and promote mutual learning.

The paper identifies some interesting presentations in VNRs to facilitate mutual learning. It also presents broad trends in the way that three core themes are addressed.

Regarding **leaving no one behind**, all reports acknowledge this principle, but only 19 of the 43 countries included explicit discussions on strategies towards implementing it. Among the groups at risk of being left behind, women and persons with disabilities were most commonly mentioned, followed by children. Less attention was given to exclusion for status as indigenous, race/ethnicity, or refugee/migrant. VNRs examined do not address the priority to the furthest behind. Social policy approaches are most common amongst policy approaches mentioned, whereas approaches to integrate leaving no one behind into macroeconomic, technology and productive capacity building feature less in the VNRs. This may call for further work and sharing of experiences in effectively translating leaving no one behind into development strategies and frameworks, particularly in conjunction to considering the findings of the CDP policy work in this area¹⁴.

As regards **addressing trade-offs through policy integration**, the analysis revealed that little attention was dedicated to this issue and how to best tackle it in the 2017 VNR reports. Sharing lessons on how governments have identified and addressed trade-offs between policy choices could be a source of significant value added for the VNRs as an instrument to advance the implementation of the 2030 Agenda and ensure a step forward from the formal description of institutions, legislation and initiatives. It would enable both mutual learning and the identification of issues of common concern which could become the object of analysis and capacity building by relevant international institutions.

The analysis on **SDG 17** on global partnership and means of implementation showed that this is an issue that receives scant attention in the VNRs. The reference is general and does not address specific targets or indicators. Moreover, there are several “orphan targets” – notably policy space, investment promotion regimes for LDCs, and environmentally sound technologies – that are mentioned each by up to three countries only. Further work would be required to establish whether this reflects a missed opportunity to utilize the VNR process of the HLPF as a platform to share experiences in implementing SDG 17 or a lack of implementation of certain aspects of this key goal.

This analysis of overall trends in VNR content can complement more in-depth analysis of policy approaches for implementation of the SDGs. While the VNRs are intended to enable mutual learning, the HLPF process of presentations are less a process of monitoring that one that generates of healthy competition amongst countries to produce higher quality reports that share relevant details on their experience and good practices. This report is intended to foster such healthy competition by indicating ways in which the substantive content of the VNRs could be strengthened.

¹⁴ The work is available at <https://www.un.org/development/desa/dpad/2018/leaving-no-one-behind/>.

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 <i>domestic resource mobilization</i>, including through international <i>support</i> 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 <i>official development assistance (ODA/GNI)</i> 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 <i>additional financial resources</i> 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 <i>debt sustainability</i> 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 <i>investment promotion regimes</i> for least developed countries</p>	<p>17.5.1 Number of countries that adopt and implement investment promotion regimes for least developed countries</p>

(cont'd)

Technology	
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	17.6.1 Number of science and/or technology cooperation agreements and programmes between countries, by type of cooperation 17.6.2 Fixed Internet broadband subscriptions per 100 inhabitants, by speed
17.7 Promote the development, transfer, dissemination and diffusion of <i>environmentally sound technologies</i> to developing countries on favourable terms, including on concessional and preferential terms, as mutually agreed	17.7.1 Total amount of approved funding for developing countries to promote the development, transfer, dissemination and diffusion of environmentally sound technologies
17.8 Fully operationalize the <i>technology bank</i> and science, technology and innovation capacity-building mechanism for least developed countries by 2017 and enhance the <i>use of enabling technology, in particular information and communications technology</i>	17.8.1 Proportion of individuals using the Internet
Capacity-building	
17.9 Enhance international support for implementing effective and targeted <i>capacity-building in developing countries</i> to support national plans to implement all the Sustainable Development Goals, including through North-South, South-South and triangular cooperation	17.9.1 Dollar value of financial and technical assistance (including through North-South, South-South and triangular cooperation) committed to developing countries
Trade	
17.10 Promote a universal, rules-based, open, non-discriminatory and equitable <i>multilateral trading system</i> under the World Trade Organization, including through the conclusion of negotiations under its Doha Development Agenda	17.10.1 Worldwide weighted tariff-average
17.11 Significantly <i>increase the exports</i> of developing countries, in particular with a view to doubling the least developed countries' share of global exports by 2020	17.11.1 Developing countries' and least developed countries' share of global exports
17.12 Realize timely implementation of <i>duty-free and quota-free</i> 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	17.12.1 Average tariffs faced by developing countries, least developed countries and small island developing States

(cont'd)

Systemic issues	
Policy and institutional coherence	
17.13 Enhance <i>global macroeconomic stability</i> , including through policy coordination and policy coherence	17.13.1 Macroeconomic Dashboard
17.14 Enhance <i>policy coherence</i> for sustainable development	17.14.1 Number of countries with mechanisms in place to enhance policy coherence of sustainable development
17.15 Respect each country's <i>policy space and leadership</i> to establish and implement policies for poverty eradication and sustainable development	17.15.1 Extent of use of country-owned results frameworks and planning tools by providers of development cooperation
Multi-stakeholder partnerships	
17.16 Enhance the <i>Global Partnership</i> 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 frameworks that support the achievement of the Sustainable Development Goals
17.17 Encourage and <i>promote effective public, public-private and civil society partnerships</i> , 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 partnerships
Data, monitoring and accountability	
17.18 By 2020, enhance <i>capacity-building support</i> 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	<p>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</p> <p>17.18.2 Number of countries that have national statistical legislation that complies with the Fundamental Principles of Official Statistics</p> <p>17.18.3 Number of countries with a national statistical plan that is fully funded and under implementation, by source of funding</p>
17.19 By 2030, build on existing initiatives to develop <i>measurements of progress</i> on sustainable development that complement gross domestic product, and support statistical capacity-building in developing countries	<p>17.19.1 Dollar value of all resources made available to strengthen statistical capacity in developing countries</p> <p>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</p>

Source: UN Statistics Division, 2018, Global indicator framework for the Sustainable Development Goals and targets of the 2030 Agenda for Sustainable Development, retrieved on 26 June 2018 from https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%20refinement_Eng.pdf