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**Application of the UN principles of effective governance for sustainable development for the achievement of the Sustainable Development Goals**

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## **The use of governance indicators in Voluntary National Review and Voluntary Local Review processes and what it may mean for building strong institutions for the SDGs**

This background paper was commissioned by the CEPA Secretariat in the Division for Public Institutions and Digital Government of the United Nations Department of Economic and Social Affairs in support of the Committee's deliberations on the application of the UN principles of effective governance for sustainable development for achievement of the SDGs. The author is Graham Long, Senior Lecturer at the School of Geography, Politics and Sociology of Newcastle University in the United Kingdom.

### **Abstract**

This study relied on textual analysis of the 44 VNRs presented at the 2022 HLPF and 16 VLRs with dates of 2021-22 as found on the UN SDGs website. It entailed a systematic reading and assessment of all of the reports for references to governance in both broad and narrow terms with an emphasis on sections dealing with the institutional and policy context of SDG implementation, national and subnational review processes, and reporting on SDG 16. There was also a forward-looking examination of reporting on five focus Goals, corresponding to the five SDGs to be reviewed in depth by the HLPF in 2023.

The study finds that various aspects of the principles of effective governance for sustainable development are addressed extensively in the VNRs, particularly in matters relating to competence (especially resources), sound policymaking (especially data availability), collaboration and leaving no one behind, but coverage is uneven with limited use of either qualitative or quantitative indicators. Assessment of governance concerns in relation to the specific Goal domains was difficult to evaluate based on the VNRs and VLRs alone. Policy coherence is raised as an issue in many VNRs yet references to policy coherence as an element of sound policymaking at Goal level are uncommon. Based on the study findings and related analysis, the author observes that few robust conclusions can be drawn from the details of country practice as to how multidimensional indicators of effective governance for sustainable development should be approached. A starting point may be the need for indicators that provide comprehensive coverage of the principles, are detailed enough to capture the quality of aspects of a government's response to the SDGs and address the relative silences in the VNRs and VLRs, while speaking to the way in which different dimensions of institution building might reinforce or undermine each other in a diverse range of national contexts.

## 1. Purpose of the study

This research paper analyses the use of governance indicators in the 2022 Voluntary National Reviews (VNRs) and Voluntary Local Reviews (VLRs) of implementation of the 2030 Agenda for Sustainable Development with a view to understanding: (1) where and how qualitative and quantitative indicators of governance are to be found in the 2022 VNRs and VLRs and/or where governance issues are reported on anecdotally; and (2) possible implications for assessment of progress on building strong institutions for the SDGs.

In recognition of the importance of effective governance for meeting the multifaceted ambitions of the SDGs, the Committee of Experts on Public Administration (CEPA) have developed a framework of 11 *principles* of effective governance for sustainable development, which are associated with a set of commonly used *strategies* for their operationalization. The principles and strategies are grouped under the three *elements* of institution building at the core of Sustainable Development Goal 16: effectiveness, accountability, and inclusiveness.

These UN principles of effective governance are used as the main analytical framework for assessing the presence or absence of governance issues in the VNRs and VLRs. The study is in part exploratory, to see how VNRs and VLRs address aspects of these principles and accompanying indicators. The study may also inform ongoing consultations with national and international stakeholders on associating a set of indicators with each of the principles with a view to strengthening the analytical basis for assessing the impact of related reform policies on SDG progress.

In addition to examining overarching concerns with governance in the review processes of the 2030 Agenda, for example as found in VNR and VLR sections on review methodologies, institutional context for SDG implementation and progress on SDG 16 (where present), the study aimed to uncover whether particular governance challenges were evident in reporting on individual SDGs. To begin to answer this question from a forward-looking perspective, special attention was given to reporting on the SDGs to be reviewed in depth at the 2023 high-level political forum (HLPF). These Goals are: Goal 6 on clear water and sanitation; Goal 7 on affordable and clean energy; Goal 9 on industry, innovation and infrastructure; Goal 11 on sustainable cities and communities; and Goal 17 on partnerships for the Goals (hereafter, the “focus Goals”).

## 2. How the report is organized

This report is organized into five further sections. Section 3 conveys essential background information. Section 4 sets out the study methodology and addresses key limitations of the inquiry. Section 5 presents the main findings in three parts, on: (A) governance as addressed in VNR content on methodology, institutional and policy context and SDG 16; (B) governance in VNR content on each of the focus Goals; and (C) governance in VLRs. Section 6 offers a discussion of these findings in the context of building institutions for the SDGs, aiming to highlight examples of interesting and positive practice. Section 7 offers some concluding observations.

## 3. Context

### The role of VNRs and VLRs in follow-up to the 2030 Agenda

Voluntary National Reviews and Voluntary Local Reviews are core components of the review architecture for the 2030 Agenda for Sustainable Development, conducted each year as inputs for the annual HLPF. Within the multi-strand follow up and review processes for the SDGs, the role of Voluntary National Reviews is to “facilitate the sharing of experiences, including successes, challenges and lessons learned” between countries and stakeholders. Preparation of a VNR is also a policy window in which to “strengthen

policies and institutions of governments and to mobilize multi-stakeholder support and partnerships”.<sup>1</sup> By the end of the 2022 VNR cycle, 187 of 197 member states had submitted at least one review.<sup>2</sup>

In contrast to the VNRs, the Voluntary Local Reviews of the SDGs, undertaken by subnational governments of municipalities or regions, are a newer and less established practice, with a lower level of expectation attached. Whilst local authorities are identified as important stakeholders, national Governments are identified as the main locus of responsibility for SDG implementation and review. As per paragraph 74 of the 2030 Agenda, reviews must be “country-led... [a]s national ownership is key to achieving sustainable development, the outcome from national-level processes will be the foundation for reviews at the regional and global levels”, placing VNRs at the core of follow up and review of the SDGs in a way that VLRs are not.

### **The 11 principles of effective governance for sustainable development**

As set out on CEPA website, the 11 principles, endorsed by the Economic and Social Council in July 2018, highlight the need for pragmatic and ongoing improvements in national and local governance capabilities to reach the SDGs. As mentioned above, the principles are linked to a variety of commonly used strategies for operationalizing effective governance for sustainable development. Many of these strategies have been recognized and endorsed over the years in various United Nations forums, resolutions and treaties. The principles reflect a set of ingredients which, in various combinations around the world and according to specific national and subnational circumstances, can contribute significantly to successful SDG implementation. The CEPA principles recognize diverse country contexts, stipulating that the principles must take into account “different governance structures, national realities, capacities and levels of development” and respect “national policies and priorities”.<sup>3</sup>

The 11 principles are enumerated in table 1.

**Table 1. Principles of effective governance for sustainable development<sup>4</sup>**

<i>Element</i>	<i>Principle</i>
Effectiveness	Competence
	Sound policymaking
	Collaboration
Accountability	Integrity
	Transparency
	Independent oversight
Inclusiveness	Leaving no one behind
	Non-discrimination
	Participation
	Subsidiarity
	Intergenerational equity

CEPA’s principles of effective governance can be found in both the general principles of review for the SDGs, and UN DESA’s guidance for countries undertaking a review. The general principles for review in paragraph 74 of the 2030 Agenda indicate that reviews should respect national contexts and address the interrelation of the three dimensions of sustainable development; should identify achievements and gaps in

<sup>1</sup> [Voluntary National Reviews \(UN.org\)](https://www.un.org/sustainabledevelopment/voluntary-national-reviews/)

<sup>2</sup> [VNR 2022 Synthesis Report \(UN.org\)](https://www.un.org/sustainabledevelopment/voluntary-national-reviews/) p6

<sup>3</sup> [Governance principles \(un.org\)](https://www.un.org/sustainabledevelopment/governance-principles/)

<sup>4</sup> For additional details, see <https://publicadministration.un.org/en/CEPA>.

ways that “support countries in making informed policy choices”; should embody ‘transparency’ and ‘participation’ in their approach and should have a focus on ‘left behind’ populations.

The UN guidelines for VNRs<sup>5</sup> recommend that the methodology for undertaking a VNR should be collaborative and participatory. The section of the report on policy and enabling environment is identified as an important site for discussion of the governance principles. This should reflect on elements including aspects of participation and collaboration; incorporation of SDGs into national strategies, but also local government and subsidiarity; the integration of intergenerational equity; leaving no one behind; and realizing oversight and transparency in institutional mechanisms.

All of these elements squarely reflect governance principles. There is less guidance on how the sections on each SDG – which should provide “brief information on progress and the status of all Sustainable Development Goals” whilst “illustrat[ing] innovative policies to achieve Goals” – should address the governance principles, but the expectation appears more limited.

### **Governance indicators in the 2030 Agenda**

There are multiple ways in which governance principles can be found in the SDGs beyond SDG 16 (which has targets and indicators specifically on governance). Two general points can be made. First, the principles (and the common strategies associated with them) are key to improved outcomes across all Goals. For example, it is difficult to see how target 6.1 – universal and equitable access to safe and affordable drinking water for all – could be achieved without sound policymaking, competent governance, and leaving no one behind. The principles are valuable precisely as a way of focusing attention on these vital contributions of governance. Second, on a larger scale, these principles are constitutive of the SDGs. It is impossible for the SDGs, including the focus Goals, to be met without satisfying the principle of intergenerational equity – and this would also be true for “leaving no one behind”, say. In these kinds of ways, the principles of governance are both *instrumentally* vital to achievement of the Goals, and *intrinsic* to the Goals themselves.

However, in a more specific sense, there are also targets and indicators within the focus Goals for this study that directly track or map against one or more principles of effective governance. Table 2 presents an initial assessment of these particular targets.<sup>6</sup> Importantly, each of these targets that address aspects of governance is accompanied by one or more indicators that, by extension, could be considered as governance indicators.

**Table 2. SDG targets and related indicators with alignment to principles of effective governance, by focus Goal**

<i>SDG target</i>	<i>Globally agreed SDG indicator</i>	<i>Alignment to principles of effective governance</i>
<b>Goal 6. Clean water and sanitation</b>		
Target 6.5 By 2030, implement integrated water resources management at all levels, including through transboundary cooperation as appropriate	6.5.1 Degree of integrated water resources management	Sound policymaking, collaboration
	6.5.2 Proportion of transboundary basin area with an operational arrangement for water cooperation	Sound policymaking, collaboration
Target 6.b – Support and strengthen the participation of local communities in	6.b.1 Proportion of local administrative units with established and operational policies and procedures for	Participation

<sup>5</sup> “Voluntary common reporting guidelines for voluntary national reviews”, available at [https://sustainabledevelopment.un.org/content/documents/17346Updated\\_Voluntary\\_Guidelines.pdf](https://sustainabledevelopment.un.org/content/documents/17346Updated_Voluntary_Guidelines.pdf)

<sup>6</sup> This exercise is broadly in line with a note on this question prepared for CEPA by the United Nations Secretariat (E/C.16/2019/4).

improving water and sanitation management	participation of local communities in water and sanitation management	
<b>Goal 7. Affordable and clean energy</b>		
Targets 7.1 to 7.b	No governance-related indicator identified	
<b>Goal 9. Industry, innovation and infrastructure</b>		
Targets 9.1 to 9.c	No governance-related indicator identified	
Goal 11. Sustainable cities and communities		
Target 11.3 By 2030, enhance inclusive and sustainable urbanization and capacity for participatory, integrated and sustainable human settlement planning and management in all countries	11.3.2 Proportion of cities with a direct participation structure of civil society in urban planning and management that operate regularly and democratically	Subsidiarity, participation
<b>Goal 17. Partnerships for the Goals</b>		
Target 17.1 Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection	17.1.1 Total government revenue as a proportion of GDP, by source	Competence
	17.1.2 Proportion of domestic budget funded by domestic taxes	Competence
17.14 Enhance policy coherence for sustainable development	17.14.1 Number of countries with mechanisms in place to enhance policy coherence of sustainable development	Sound policymaking
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 frameworks that support the achievement of the Sustainable Development Goals	Transparency, collaboration
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 in United States dollars committed to public-private partnerships for infrastructure	Collaboration
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 Statistical capacity indicator for Sustainable Development Goal monitoring	Sound policymaking
	17.18.2 Number of countries that have national statistical legislation that complies with the Fundamental Principles of Official Statistics	Sound policymaking
	17.18.3 Number of countries with a national statistical plan that is fully	Sound policymaking

	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	Sound policymaking
	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	Sound policymaking

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## 4. Methodology

The method for this study relied on textual analysis of the 44 VNRs presented at the 2022 HLPF and 16 VLRs with dates of 2021-22 as found on the UN SDGs website.<sup>7</sup> The central component of the study relied on a close reading of the sections on the five focus Goals noted above, as well as sections on institutional and policy contexts in each of these reports, looking for text and presentation of data that addressed the 11 governance principles.

Decisions on what counted as addressing the governance principles were taken with reference to the wording of the principles and the common strategies that accompanied them. Consideration was also given to how previous CEPA analyses had applied these principles. From these sources, a rough list of key terms and ideas was arrived at that were judged to reflect the general principle or specific issues and strategies that might be associated with it. The consultant read relevant sections of the reports, considering candidate sentences and paragraphs for their fit with this list whilst keeping an open mind to alternative phrasing and use of a wider set of related terms.

For example, judgements that sound policymaking was present were made when VNRs and VLRs made reference to the general concept of “policymaking founded on well-established grounds”, or presented policies, initiatives, processes as, e.g., “sound” “robust” “effectual” “well-constructed”, as well as specific issues and strategies that reflected concerns of sound policymaking such as “strategic planning” “monitoring and evaluation” “science-policy interface” “policy coherence” “risk management” “statistical services” and “data”, as well as cognate terminology. For each of these terms, partial coverage – e.g., “monitoring” rather than “monitoring and evaluation”, and ‘near-neighbour’ terms – e.g., “budget”, judged to be close to “resource” - were also counted.

The principles and purposes for review of the 2030 Agenda indicate a dual focus for reviews, on “policy choices, achievement and success factors” on the one hand and “challenges and gaps” on the other. To reflect these two kinds of concern, the research catalogued the use of these principles into two categories:

**Activities** - to capture where governments used the principles in setting out what they had done – this general term is taken to cover policies, strategies and initiatives (including those that create new institutions).

**Challenges** - to capture where governments saw challenges, problems, gaps or difficulties involving the principles of effective governance that had not yet been addressed.

Any reference to a given governance principle was counted as both an activity and a challenge where it was found in both contexts in the same section of the same VNR or VLR. Multiple uses of the same governance

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<sup>7</sup> VNRs – [Countries \(UN.org\)](https://www.un.org/sustainabledevelopment/country-reports/); VLRs - [Voluntary Local Reviews \(UN.org\)](https://www.un.org/sustainabledevelopment/country-reports/). Note: some VLRs have been added to this page after the completion of the primary research.

principle in either category were not counted beyond the first. Where an activity or challenge was judged to involve two or more governance principles, both were counted.

Indicators were mapped against the governance principles partly through use of Table 2 that identifies SDG indicators for focus Goals that reflect governance principles. Consideration was also given to how the description of other indicators reflected key terms around the principles in the way described above. Use of relevant SDG indicators, and these other relevant indicators, was recorded.

The same method was employed to analyse both VNRs and VLRs. However, differences in the content of VLRs made the methodology especially challenging to apply. Because VLRs and VNRs were found to be so different, the results are presented separately for these two levels of review.

Beyond this study of the focus Goals and institutional and policy context sections, a limited analysis was undertaken of the methodology sections of VNRs and VLRs and of the coverage of governance in sections on SDG 16. The analyses of these two components were undertaken in terms of the higher-level elements of governance – effectiveness, accountability, and inclusiveness. A similar process to the one described above was followed, looking for phrases that reflected governance principles constitutive of each of these three elements.

### **Note on the principle of intergenerational equity**

Some key choices were made in how to interpret and apply the principle of intergenerational equity in this study. Balancing “the needs of present and future generations” (as in the text for this principle) is at the core of a definition of sustainable development, meaning that this could be considered satisfied by any assertion that policymaking is considered to be sustainable, or (reflecting the common strategies) that planning is “long term” or considers “ecosystem management”. On this broad definition, it can be considered that every VNR and VLR addresses this principle in each of the focus Goals. The consultant chose to look for intergenerational equity in a more demanding sense, seeking institutions and processes that actively protected the interests of future generations: for example, sustainable development impact assessment, accounts of policy coherence for sustainable development with a strong emphasis on environmental concerns, and considerations of equity between older and younger generations. The decision to look for the principle in this more demanding sense has a significant impact on the findings of this report.

### **Difficulties, constraints and limitations**

A range of difficulties in the application of this methodology, key constraints on the project and resulting limitations and caveats for the findings of the study are identified and discussed in the accompanying methodological note (Annex). Important limits to the robustness of these findings - especially the ones on particular Goals - arise from, *inter alia*, the diverse approaches of countries and localities to reporting, the inherently political nature of VNRs and VLRs, translation, the theoretical framework employed, and its subjective application by the consultant.

## **5. Findings**

### **A. Governance issues in VNR content on methodology, institutional context, and SDG 16**

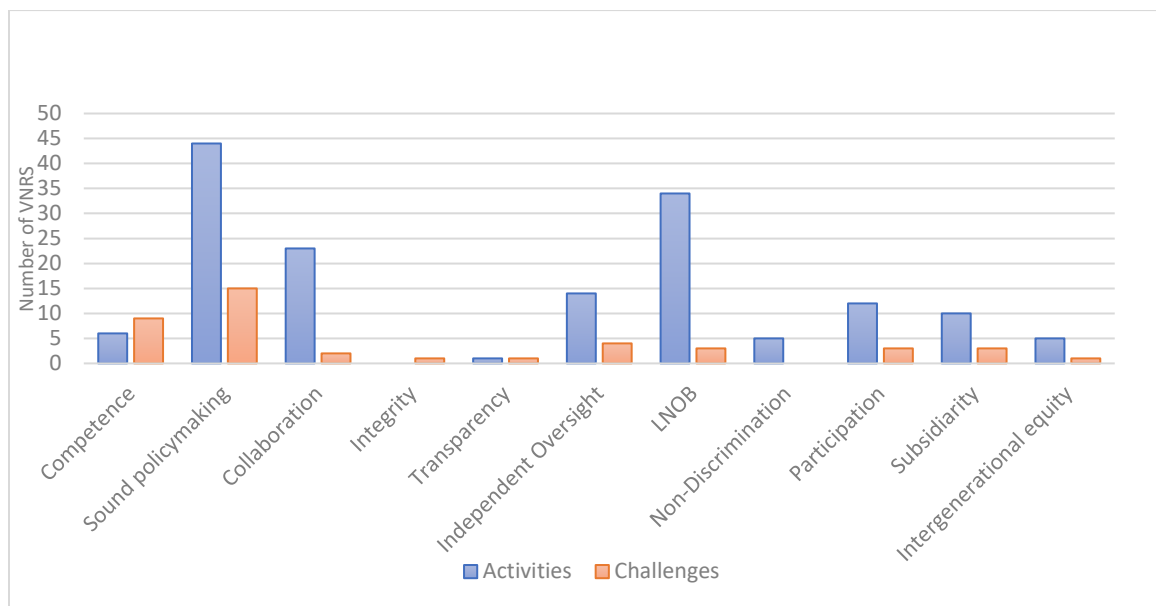
This section details the results of the research into three parts of the VNRs studied – the sections on: (i) methodology for preparation of the VNR; (ii) institutional and policy context; and (iii) Goal 16, as a primary home for governance in the SDGs. All three are potentially important sites for information on governance mechanisms and challenges.

The methodology sections of VNRs addressed effectiveness (e.g., in setting out sound plans for the VNR, drawing on data and collaboration across government) and inclusiveness, often through mechanisms for stakeholder engagement, in all but 2 of the 44 VNRs. Accountability was found far less often: only two of the 44 VNRs mentioned elements such as independent oversight or integrity. Of the 27 VNRs that included

a section identified as addressing Goal 16, 23 were found to address effectiveness, accountability and inclusiveness, 2 addressed effectiveness alone, and 2 addressed other combinations.

The first finding of this analysis is that principles of effective governance are indeed addressed extensively in these ‘context’ sections of VNRs. Almost all reports address or evidence principles of effective governance in their initial account of countries’ policy and institutional contexts. As Figure 1 shows, 100 per cent of VNRs studied address sound policymaking in their description of their national context. Of note, this principle incorporates aspects such as data, monitoring and evaluation, integration and prioritization that will be discussed in section 7. Attention to ‘left behind’ groups is very widely present (34 VNRs), as are discussions of efforts at collaboration (23). Fewer VNRs address the other principles in their opening sections.

**Figure 1. References to governance related activities and challenges in “institutional context” sections of VNRs**



Whilst aspects of effectiveness and inclusiveness are widely addressed, accountability (in the sense of emphasis on transparency, oversight, open government, integrity) and related practices are reported on in the context to a lesser extent. 14 VNRs, however, do mention efforts to reform or establish new laws, regulations or oversight bodies in response to the SDGs.

Figure 1 also indicates the range of challenges relating to the principles of governance that can be discerned in these context sections. Challenges around sound policymaking (15 VNRs), with data being a dominant theme, are most commonly seen. Resourcing and its impact on capacity and competence is identified in 9 VNRs.

To some degree, the opening sections of VNRs were found to be uniform, adopting key aspects of the UN’s guidelines and Handbook for VNRs.<sup>8</sup> A large number of the VNRs echoed this to the extent of adopting chapter or section headings that reflect the UN guidance. These structuring elements are reflected in the pattern of results in Figure 1. However, beyond these opening sections, the 2022 VNRs studied were diverse in format, and in their approach to reporting on the focus Goals.

<sup>8</sup> UN DESA [Handbook for the Preparation of VNRs, 2022 edition](#).



## B. Findings on each of the study’s focus Goals

This section presents the results on the visibility of governance principles and indicators in the activities and challenges discussed by states for each of the focus Goals. It is important to note that not all VNRs discussed these focus Goals. Differences in coverage of particular SDGs is an established pattern in VNR reporting. Four of the focus Goals for this study – 6, 7, 9 and 11 – are towards the lower end of Goals reported on in the years leading up to 2022.<sup>9</sup>

### Goal 6 on water and sanitation

Governments (that addressed this Goal) commonly report on effectiveness in their policies and with some reference to collaboration (15 VNRs) and LNOB issues (17 VNRs), as shown in the blue “activities” columns of Figure 2. In terms of ‘leaving no one behind’, a large number of the reporting governments focused especially on policies targeting rural populations (and to a lesser extent, women) in respect of access to water and sanitation.

**Figure 2. References to governance related activities and challenges in SDG 6 reporting**

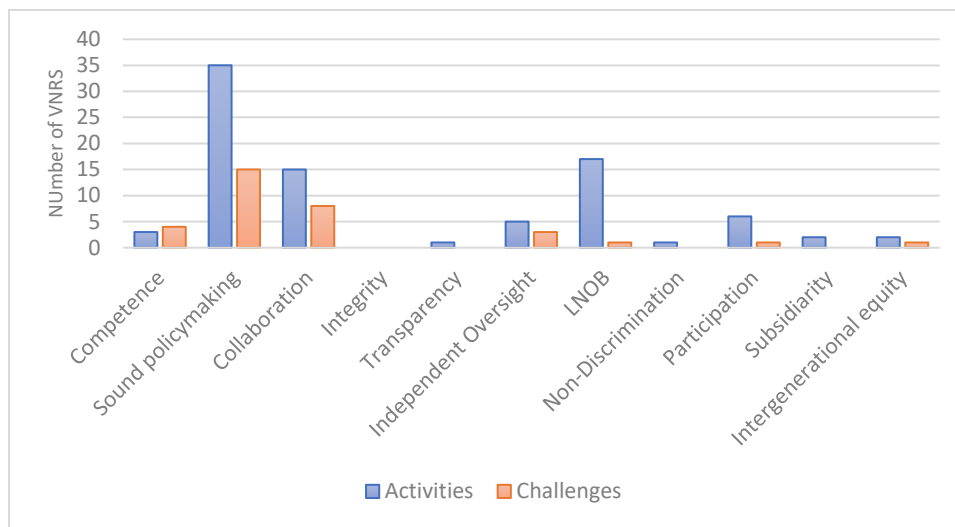


Figure 2 above also shows the governance-related challenges recorded in the context of Goal 6 (“challenges” columns – red). The largest cluster of governance-related challenges fell around sound policymaking, especially around the availability of data, effective management, and monitoring and evaluation systems. A shortfall in resources as a challenge to the capacity of government was also identified (competence – 4 VNRs) alongside challenges in effective regulation (independent oversight – 3 VNRs).

**Dominica’s** VNR, as an example, documents their response to a water governance challenge. Given there is currently no regulatory body overseeing Dominica’s national water and wastewater/sanitation sector, the VNR identifies the need for next steps that include developing a legal and regulatory framework that clearly assigns all key functions in the sector and a regulatory body, supported by creation of a sustainable financing mechanism.

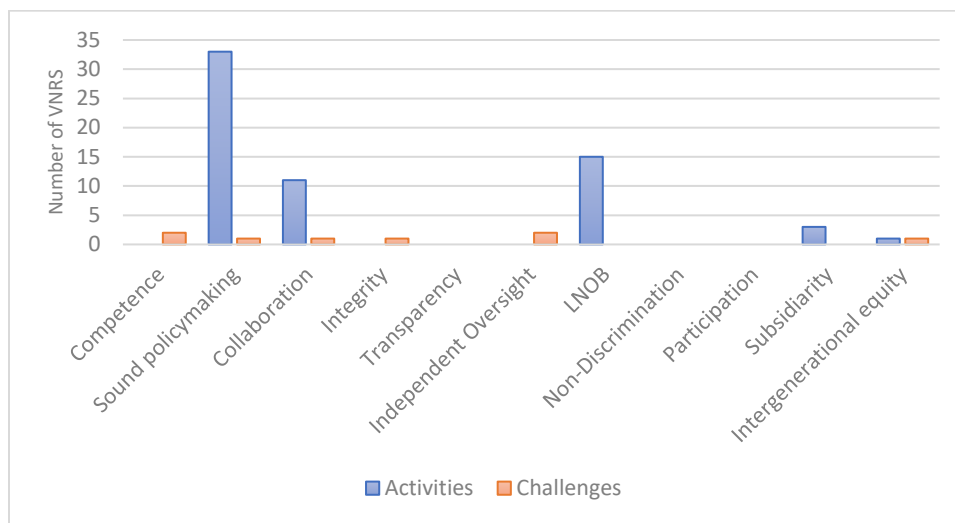
18 VNRs – roughly 1/3 of the total – addressed the need to provide data on indicators relevant to target 6.5 on Integrated Water Resource Management – sometimes reporting percentages, sometimes reporting approximate levels of compliance or offering qualitative evidence.

<sup>9</sup> See [VNRs 2021: Goals and targets \(un.org\)](https://www.un.org/sdgs/vnr2021/)

## Goal 7 on affordable and clean energy

As in SDG 6, Figure 3 shows that governments commonly report on effectiveness in their policies and strategies in ways that identify sound policymaking (33 VNRs) and on how policies address the need to leave no one behind (15 VNRs) – e.g., in noting energy supply as a concern for rural populations. In terms of identifying collaboration as important to addressing Goal 7, these were often discussed as partnerships with key stakeholders, especially energy companies.

**Figure 3. References to governance related activities and challenges in SDG 7 reporting**



In respect of governance challenges posed by Goal 7, few VNRs identified challenges explicitly, with no principled challenges found in more than two VNRs (Figure 3 above). A range of challenges, especially around resourcing for effective governance and the need for regulation, were identified. **Montenegro** is an interesting example of a country that reports significant progress on Goal 7, identifying a range of sound policies that have contributed, but also disaggregates data to report on electricity for Roma settlements as an example of leaving no one behind, and – contributing to transparency and accountability – includes critical voices from NGOs that highlight examples of problems in the governance of some projects.

As discussed earlier, Goal 7 does not present obvious governance indicators, even though governance is clearly important to addressing the Goal. Reflecting this, almost no VNR was found to present governance indicators in the context of this Goal. One VNR did provide data on budget resources allocated to Goal-related activity. This seems an appropriate metric for evidencing capacity allocated to the Goal and provides evidence of SDG-related budgeting.

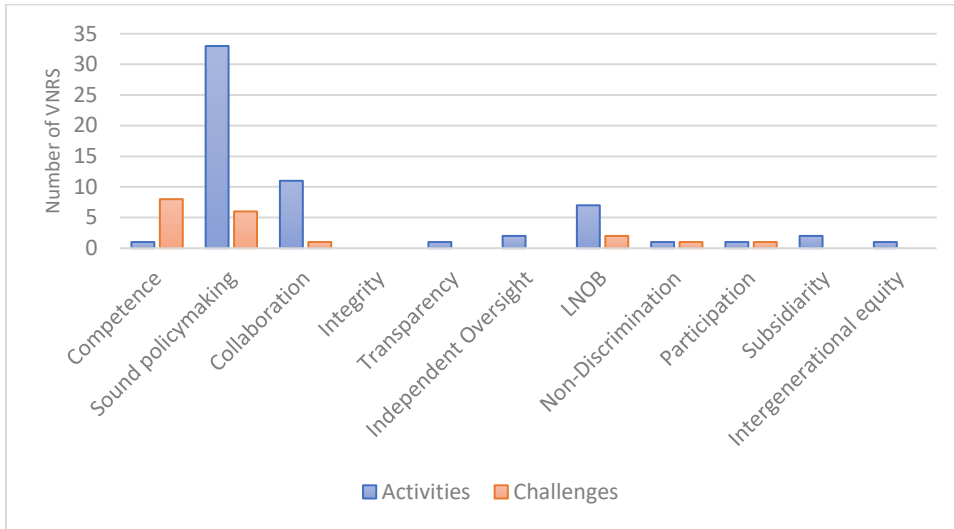
## SDG 9 on industry, innovation and infrastructure

As shown in Figure 4, Governments commonly report on effectiveness in their policies and strategies around this Goal, for example their strategies in support of innovation or their plans for enhanced broadband provision. A significant number of VNRs highlighted aspects of collaboration (11 VNRs), and this most commonly took the form of partnership with the private sector in developing and applying these policies.

Figure 4 also shows the challenges around particular governance principles. Issues of capacity and resourcing were most commonly identified (competence – 8 VNRs). Challenges for effective planning (sound policymaking – 6) and aspects of inclusiveness (leaving no one behind, non-discrimination, participation) were also identified.

There was no identification or discussion of governance indicators for Goal 9, apart from a single VNR that again provided data on budget resources allocated to Goal-related activity.

**Figure 4. References to governance related activities and challenges in SDG 9 reporting**



**Andorra’s** response to Goal 9 is an interesting example of a VNR that tackles this SDG in a relatively governance-focused way. The VNR discusses creation of a new public-private foundation focused on research and innovation – Andorra Recerca I Innovació – to benefit both the entrepreneurial fabric of the country and the general public. Andorra has also aimed to diversify its telecom sector and accelerate digitalization through creation of a new agency, highlighting the benefits of this not just for SDG 9, but also SDGs 3, 12, 8, 10 and 17. As an example of an active science-policy interface, *Andorra Living Lab* is a space for coordination, design, research and validation of innovation— an open innovation ecosystem based on the ‘quadruple helix’ concept. Andorra’s VNR also highlights cross-border collaboration as an important strategy in support of Goal 9.

**Goal 11 on sustainable cities and communities**

As shown in Figure 5, governments commonly report on policies and strategies around urban governance and the issues highlighted by the Goal (notably, housing and transport). Reflecting the focus on cities in this national level reporting around the Goal, discussion of collaboration and subsidiarity in governance were also relatively prominent (collaboration found in 10 VNRs; subsidiarity found in 14 VNRs).

**Figure 5. References to governance related activities and challenges in SDG 11 reporting**

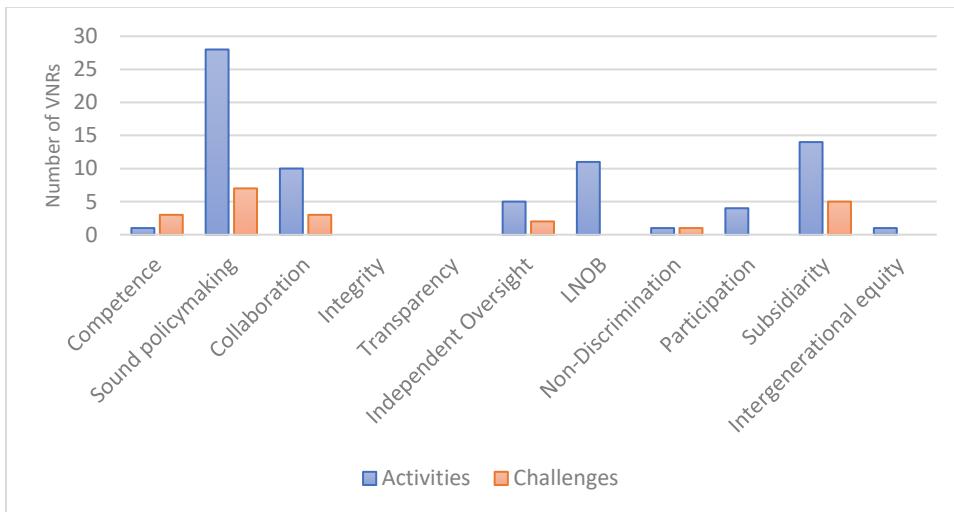


Figure 5 also shows the challenges identified, as mapped to the principles. In particular, there was significant mention of challenges related to vertical coherence between central and local governments, and city-level planning. This is reflected in the highest numbers of challenges being recorded for subsidiarity (5 VNRs) and sound policymaking (7 VNRs).

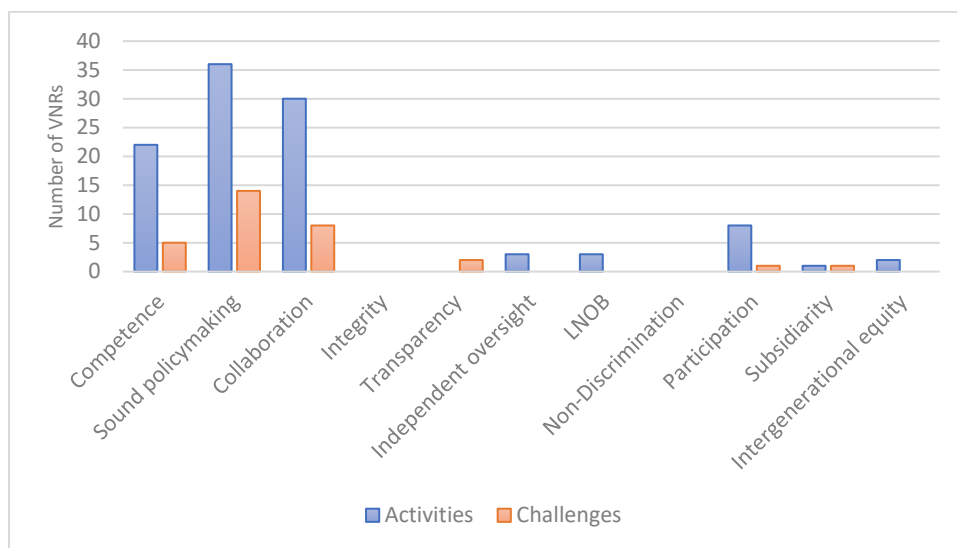
VNR sections on Goal 11 did report on some relevant governance indicators identified in the SDG. 7 VNRs reported data on participation in response to 11.3.2; 5 reported on 11a, and 6 on 11b. A further VNR reported again on budget resources allotted to the Goal.

**Jordan’s** VNR section on Goal 11 squarely addresses a series of governance principles. Jordan has developed new law to consolidate previous decentralization efforts and empower local governance. The Local Administration Law, issued in 2021, is identified as promoting both subsidiarity and participation by citizens at a local level. Jordan’s Local Governance Support Programme has three main components: (1) improving services provision to citizens (2) institutional development and (3) enhancing participation and community cohesion through the establishment of local development units. The VNR also highlights challenges, including limited technical capabilities at local level; the need for a mechanism to share urban data between local authorities; the gap between planning and implementation; the need to develop a monitoring and evaluation framework for the implementation of urban plans, and integration of a gender perspective into urban planning.

### Goal 17 on strengthening the means of implementation and revitalizing global partnerships

Goal 17 addresses an especially broad agenda of government activity, and this section often extended into the “means of implementation” discussed towards the end of a VNR. Figure 6 shows that – reflecting key themes of Goal 17– governments commonly reported on themes around competence, particularly resourcing and revenue (22 VNRs) and sound policymaking (36 VNRs) in particular the importance of data, monitoring and evaluation. Collaboration, in the senses of public/private and multistakeholder partnerships and awareness-raising activities (30 VNRs) was another prominent theme.

**Figure 6. References to governance related activities and challenges in SDG 17 reporting**



As is the trend across all these Goals, VNRs reported to a lesser extent on challenges related to these questions of governance (see Figure 6 – “challenges” columns). Challenges for sound policymaking (14 VNRs), most prominently data, monitoring and evaluation; collaboration (8 VNRs) e.g., in cultivating partnerships; and resourcing, as it bore on the capacity and competence of government (5 VNRs) stand out as the most common.

Goal 17 has a specific target (target 17.14) on Policy Coherence for Sustainable Development (PCSD), making Goal 17 a site where we might expect to see discussion of integrated policymaking as a response to the integrated agenda of the SDGs. However, coverage of PCSD was limited. Luxembourg's VNR was one exception. **Luxembourg** reports undertaking a participatory process with citizens and international networks to develop a tool for SDG impact assessment as a way to develop practice around PCSD. This preliminary control takes the form of a predefined form to be completed, as a support and internal self-assessment tool for legislative bills in relation to their general impact on sustainable development. The objectives are identified as twofold: First, to strengthen existing mechanisms to promote synergies, deal with political trade-offs and avoid negative spillovers when implementing the SDGs, and second, to improve the capacity of the administration as a whole to put policy coherence and integrated policymaking into practice. This process resulted in the development of a sustainability monitoring tool to improve policy coherence and better understand the potential national and cross-border effects of national policy initiatives on sustainable development.

In terms of the governance indicators presented, indicators related to target 17.1 – addressing resourcing as part of government competence – were very widespread, present in 21 VNRs. Indicators around data availability and statistics, addressing targets 17.18-19 were presented in 13 of the VNRs. Data responding to participation – target 17.16 – was presented in 6 VNRs; a few VNRs presented information on issues of collaboration and partnership (17.17) including metrics of partnership success and value.

### **C. Evidence of governance issues in VLRs**

VLRs are a newer innovation in SDG review processes, with less well-established guidelines, and the relevance of the SDGs for local governance appears less clear than for national governments. The VLRs examined were, on average, far shorter than the VNRs. With this combination of factors in mind, this study found it more difficult to identify specific discussions of governance in the context of the focus Goals. Mirroring the preceding discussion of VNRs, this section offers some limited findings on the general shape of VLRs and then summarises what can be said about governance principles and indicators in the content of sections on particular SDGs.

#### **Overall findings on VLRs**

In contrast to the VNRs, fewer VLRs provided a detailed description of the methodology for creating the report. Whereas a high proportion of VNRs reported a participatory component to their methods, including stakeholder engagement processes and efforts to include 'left behind' groups, almost no VLRs identified this kind of participation by stakeholders. Instead, collaboration *within* local governments between different departments, and coordination with national and international partners, was a common element in preparation of the reviews themselves.

Perhaps reflecting an absence of long-established guidelines, VLRs generally possessed less extensive policy and institutional context sections or components.<sup>10</sup> Nevertheless, almost all VLRs offered some information on this theme in their opening sections. Figure 7 sets out the governance principles identified in these opening context sections of VLRs. Almost all the VLRs set out their policies and plans in ways that evidence sound policymaking in these opening sections. Some mention collaboration (5 of 16) and aspects of inclusiveness (leaving no one behind – 4 VLRs; participation – 2 VLRs).

Overall, VLRs offered less, and less substantive, discussion of issues of 'leaving no one behind' in their opening context section – for example, a lower proportion of VLRs used the phrase, or identified specific vulnerable and marginalized groups in their contexts.

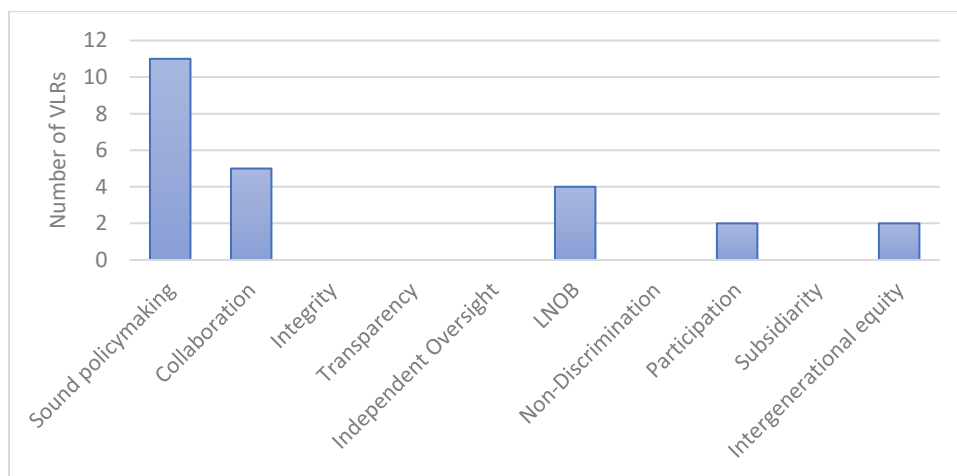
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<sup>10</sup> [UN DESA's Global Guiding Elements for VLRs](#) from 2020 do seem to reflect the VNR guidance but the VLRs read for this study do not appear to follow this guidance closely. UN-Habitat has also produced [Guidelines for VLRs](#). UN ECA has produced a set of [Africa VLR Guidelines](#).

As with VNRs, it is clear that localities have taken different approaches to VLR reporting. There was diverse practice in the prioritization of certain Goals or in offering frameworks for aligning activity to the SDGs. As with the VNRs, these seem to represent different approaches to integrating the SDGs into different dimension of governance structures and plans. For example, Bonn and Dusseldorf employ the same basic structure for their VLRS, following the German Reporting Frame— Sustainable Municipality published in 2021 by the German Council for Sustainable Development.<sup>11</sup> Cordoba and Vicuna Mackenna choose to focus on a “people” agenda of Goals 1 to 5 and 10.

VLRS offered little discussion of interlinkages. No Goal-specific chapters or sections were found that explicitly identified SDG interlinkages. Some of the approaches to aligning and grouping SDGs did ‘bundle’ SDGs together in a way that might constitute or suggest links. However, these were not substantiated through further discussion.

**Figure 7. References to governance related activities and challenges in “institutional context” sections of VLRS**



### VLR findings by focus Goal

Taken as a group, VLRS addressed the focus Goals for this study in a much more limited way than VNRs. This might itself reflect governance contexts and priorities for local or regional level administrations, for example, where city administrations were not directly responsible for energy and water and so chose not to prioritise these in their reporting. The VLRS also undertook less rigorous analysis at target level, identifying and addressing specific SDG targets much less frequently. Whilst the sense in VNRs is that the targets, or at least a subset of priority targets, represent the agenda for reporting on a Goal, the information presented in VLRS more often took the form of presenting or identifying activities undertaken that addressed a Goal. The dominant practice was to align activities to SDGs. In the case of each SDG, few of the global SDG indicators were addressed, and the subset of governance-related SDG indicators even less so. However, some VLRS presented alternative indicators that spoke to questions of governance, as discussed below.

**SDG 6:** 6 of the 16 VLRS presented policies and plans as instances of sound policymaking, and two also mentioned aspects of collaboration; one VLR mentioned target 6.b, but no governance indicators were presented.

**SDG 7:** 4 of the 16 VLRS discussed policymaking around the Goal, and 3 also discussed aspects of collaboration. No governance indicators were presented.

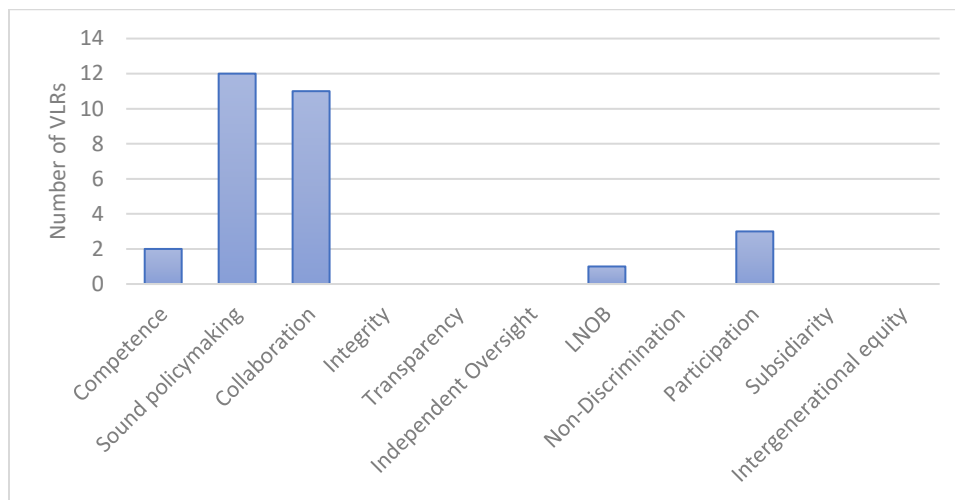
<sup>11</sup> In places, the text of these two reports – for example, in addressing intergenerational equity under some key indicators – is identical. This influenced the assessment of the depth of Bonn and Dusseldorf’s efforts to address this principle.

**SDG 9:** 3 VNRs discussed policies around this Goal, and these also discussed aspects of collaboration. No governance indicators specific to the Goal were presented.

**SDG 11:** 5 VNRs discussed sound policies around this Goal, and 3 discussed collaboration. There was limited mention of aspects of inclusiveness, with one explicit recognition of “left behind” groups and two presenting evidence on participation.

**SDG 17:** More meaningful data was available for Goal 17, as presented in Figure 8. A high proportion of VLRs presented evidence around sound policymaking (especially data and policy development), around resourcing as important for government capacity, and around collaboration (especially reporting on multistakeholder partnerships).

**Figure 8. References to governance related activities in SDG 17 reporting of VLRs**



Across all these Goals, almost no governance challenges were found to be explicitly identified. One VLR – Bristol – did identify challenges around devolution and data disaggregation to local level within Goal 17, reflecting subsidiarity and sound policymaking as important considerations.

In terms of governance indicators, there was little reporting on the ‘governance indicators’ identified within the focus SDGs (see section 2). However, perhaps because local-level actors found it difficult to report on those national metrics, the VLRs did present a range of governance-related quantitative indicators. A number of the VLRs (e.g., Buenos Aires, Toyota City) did offer measurements of ‘local level associations’ present, ‘initiatives’ carried out, or ‘numbers of participants’ engaged as evidence for governance activity around the SDGs.

Toyota City’s VLR is a standout example in its treatment of governance indicators, incorporating a section that offers an evaluation of local government progress on governance for the SDGs, reproduced as Figure 9. In the case of Toyota City, this set of governance indicators is used to enhance a coherent governance response to the SDGs, track progress over time and identify challenges to prioritise.

Figure 9. Indicators in Toyota City’s governance evaluation

	Sub-category	Indicators	Numerical Values	Breakdown/Change	Source/Note
Institutional Mechanisms	Leadership of Mayor	Number of mayor’s mention of the SDGs in her/his statements	4 times	Policy speech: 1 Press conference: 3/10	City website: information on city administration
	Responsible departments and personnel	Existence of an SDG department and number of personnel	2 persons		SDGs Future City Plan
	Collaboration between industry, government, academia and citizens	Number of platforms and consortia for collaboration on the SDGs	6 platforms/consortia		SDGs Future City Plan
	Level of interest of city councilors	Number of parliamentary questions regarding the SDGs	11 questions	14 (2018) 7 (2017) 4 (2016)	City council meeting minutes
Goal Setting	Policy and plans regarding the SDGs	Existence of basic policies / plans and number of goals to be addressed	10 Goals		SDGs Future City Plan
	Positioning of the SDGs in existing plans	Reflection of SDGs in comprehensive city plan	Yes		Comprehensive Plan
	Setting numerical targets related to SDGs	Number of numerical targets which correspond to each SDG goal	24 indicators SDGs Future City Plan	22 indicators Comprehensive Plan	SDGs Future City Plan
	“No one will be left behind”	Number of parliamentary questions regarding policy measures for vulnerable groups	1,534 questions	1,458 (2018) 1,205 (2017) 1,242 (2016)	City council meeting minutes
Monitoring	Data Collection for the SDGs indicators	Number of open data provided	101-500		CIO Portal: questionnaire on open data initiatives in Mar 2019
	Participation in external accreditation	Number of participation in external accreditation	1	only for SDGs City Plan	Japan Accreditation Board
	Dissemination of information to citizens	Number of seminars held for citizens and participants	2 seminars with 1000 participants	4 seminars with 505 participants (2018)	City website: city documents
	Dissemination of information domestically and internationally	Number of press releases on the SDGs	5 press releases		City website: press releases
Partnership	Citizens’ understanding and penetration	Citizens’ awareness proposition of the SDGs	45.5%	surveyed in Jan 2020	Citizens’ survey results on awareness
	Corporate partnership	Number of corporate partnerships for the SDGs	126 partnerships		SDGs Future City Plan and city website
	Partnerships with universities and activity groups	Number of activity groups/ organizations collaborating on SDGs	45 groups/ organizations		SDGs Future City Plan and city website
	International partnership	Number of international organizations, institutions, sister cities collaborating on the SDGs	9 organizations/ sister cities	5 organizations 4 sister cities	SDGs Future City Plan and city website

Source: Tokyo City Voluntary Local Review 2022

## 6. Discussion

### Governance principles are addressed unevenly in VNRs and VLRs

This study finds plentiful evidence of the use of some governance principles, especially in VNRs. Reporting on policies, plans and initiatives addressing these Goals, stressing the importance of **sound policymaking**, is almost universal (allowing for differences in whether governments *did* report on these Goals). It is clear that **collaboration** is a comparatively important aspect of government responses, with governments widely identifying other government actors (for example, from higher or lower levels of governance) and stakeholder partners in their discussion of implementation. Beyond this, some principles are more evident in some Goals over others: for example, questions of **leaving no one behind** feature more prominently in Goals 6 and 7, perhaps because of the focus in these Goals on outcomes for access for all to water, sanitation and energy. Sections on Goal 11 often, appropriately, reflect concerns with **subsidiarity** and local governance in contrast to other areas. **Independent oversight** is addressed as an activity or challenge more often in the context of Goal 7 and Goal 11. There is limited engagement across the focus Goals around **participation** and **transparency**. In sections on governance context, however, some positive practice around **participation** is evident, for example in **Ethiopia’s** adoption of Joint Review and Implementation Support platforms as vehicles for stakeholder engagement in policy design, and subsequent evaluation.

Almost no VNR Goal sections have been found to address **integrity** or **non-discrimination**. This might partly be due to both integrity and non-discrimination being relatively powerful and determinate norms. This power might mean that the fact of a government’s integrity, or the absence of discrimination, does not *need* to be stated, and/or, conversely, that there is political sensitivity around a VNR highlighting either a lack of integrity, or the presence of discrimination. Discrimination as a general issue might also have been tackled in Goal 10 – which contains a specific target on eliminating discrimination – or Goal 16. For similar reasons perhaps, **competence** is seldom reported as an aspect outside of Goal 17, where countries are specifically



invited to address their resourcing. Again, a claim to competence can often be taken as implicit (given the presence of relevant policies) or as evidenced by progress on the Goal itself. It is important to note that the aspect of competence most addressed in SDG 17 was resourcing, occurring in the context of a well-established financial indicator for target 17.1. Clearly, though, this indicator only tracks the wider competence of governments in SDG implementation partially and indirectly.

Gender equality is regularly addressed in VNRs, including in the focus Goals. Three quarters of VNRs address ‘**leave no one behind**’ to some extent in the ‘context’ sections. Data disaggregation as a challenge is sometimes mentioned. Some VNRs went beyond this in comprehensively addressing a much broader range of ‘left behind’ groups incorporating migrants and refugees (e.g., **Jordan, Netherlands, Sudan**) or ethnicities (e.g., **Luxembourg**) or considering structural aspects of disadvantage and legal and social resolutions, including the value of human rights-based approaches (e.g., **El Salvador, Jordan**).

Relatively few VNRs highlight detailed policy responses to the principle of **intergenerational equity**, either within specific Goals, or in their more general discussion of institutional context. The **Netherlands** is one example of a VNR that does address this principle, detailing the introduction of a ‘generational impact assessment’ designed to take the interests of young people and future generations into account when developing policy. Of note, it might be that this principle has been addressed elsewhere in a VNR (e.g., under Goal 12 or 13) outside the focus of this study.

The challenges presented by states can generally be mapped across the principles of effective governance. Governments most commonly see challenges to aspects of **sound policymaking**, most notably data. **Competence** features as a challenge – often, but not always, in the form of resource and capacity constraints. **Collaboration** is identified a relatively prominent challenge in the context of Goal 6, 9, and 17 especially. **Integrity, transparency, and non-discrimination** are seldom identified as challenges.

### **Limited use of governance indicators in VNRs and VLRs**

One important task for this consultancy was to assess the use of governance indicators in VNRs. For the focus Goals here – 6, 7, 9, 11, 17 – few VNRs present governance indicators, and almost none offer indicators beyond those on the agreed SDG indicator list. One prominent exception is Argentina; Argentina presents budgeting data for each of Goals 6, 7, 9 and 11. Though it lies beyond the focus of this research, Goal 16 was assessed briefly in all the VNRs read. It should be noted that all VNRs addressing Goal 16 did present at least some indicators that corresponded to elements of the global SDG indicator list for that Goal.

Little can be said for certainty about the reasons for not addressing governance indicators in the VNRs. One explanation may be that a significant portion of governments understand the VNR as directed towards the Goals to be reviewed in depth each year or agreed national priorities. Given the limitations of the study, we do not know whether governance indicators were presented more extensively in the context of the Goals that were reviewed in depth by the HLPF in 2022 (rather than 2023). In addition, since the VNRs and VLRs are constrained in length and diverse in their approaches, we also do not know whether governance indicators are widely used within the study countries, e.g., as part of efforts to promote coherent policymaking, but have not been presented in the VNR because they do not squarely map on to any of the SDG targets and indicators which are the focus of VNR reporting.

It is clear, in general terms, that governance indicators can be a powerful tool for understanding and improving governance, and indicators are understood as important components of the model of “governance through goals” at the heart of the SDGs. Such indicators can enable coherent policymaking and inform national exercises in prioritization. For these reasons, the absence of governance indicators from the VNRs and VLRs might pose a challenge, or represent a missed opportunity, for progress on the SDGs.

### **Coverage of governance in specific Goal domains is difficult to evaluate**

Whilst the study allows for some analysis of how governance principles appear in VNRs, it is less clear *how* this picture should be assessed or evaluated – what would count as a good, strong, or appropriate level of

coverage. Clearly, any expectation should respect different national contexts, but there are perhaps three other considerations.

First, it is not clear how far governance principles *should* be foregrounded in discussion of individual Goals within VNRs. SDG16 is, after all, a clear “home” for governance-related analysis in VNRs and governance related content is (as established in this study) common in the opening sections of VNRs. The context of very different models for undertaking and presenting reviews, very different efforts to address governance in other places in VNRs, and the fundamental recognition that these principles can be addressed differently in different countries, means that there seems little that can be said about what “good” would look like in addressing these principles on a Goal-by-Goal basis.

Second, VNR reports are only one part of a multidimensional SDG review architecture, and the use of governance principles and indicators in other areas lies beyond this study. But it might be that these processes *outside* of VNR reports are precisely where governance indicators and principles should be addressed. There are at least four further sites for this deliberation: (i) related discussion of VNRs on the margins of the HLPF, e.g., during the VNR labs. (ii) thematic review of that year’s SDGs and the interlinkages between them also takes place at the HLPF and it might be that this is the right arena in which to address governance as a “golden thread” linking implementation of these Goals. (iii) regional level review processes are another potential site for the discussion of governance principles and challenges – especially when set in regional context or shared between countries in the same region, and (iv) national processes of review beyond the VNRs themselves – such as presentation and discussion of VNRs in national parliaments – also seem important avenues for discussion of governance principles.

Third, the extent to which governance indicators and principles themselves *should* be mapped to particular Goal areas is unclear. On the one hand, as suggested by the governance indicators in the SDGs, it might be possible to develop a set of governance indicators for each of the SDGs and cultivate an expectation that countries report against those. However, a desire for genuinely multidimensional indicators of governance (as indicated in the brief for this research) might either pull against that – since the Goals do not seem so much *dimensions* of governance, as *domains* in which governance operates – or at the least *complicate* it, requiring these multidimensional indicators, or a subset of them, to be applied across each domain. If aiming at a multidimensional set of indicators for an integrated view of national governances, then, it might be that viewing each Goal discretely is not the best starting point.

### **Data (sound policymaking) and financing (competence) have been identified as key challenges**

This study of 2022 VNRs supports the view that finance and data are key enablers of effective governance. Problems with both were commonly mentioned as amongst the constraints and challenges (see, for example, Goal 7 and 9). In the case of *data*, some VNRs did present indicators on data availability for the SDG indicators (or similar), that evidence this challenge. With respect to *finance*, the situation was less straightforward. VNRs reported commonly on target 17.1 which addresses domestic resource mobilization, but to a lesser extent on a broader set of indicators that would clearly show the scale of finance challenges. **Djibouti** is an interesting example of a VNR that does present indicators on both of these issues – a quantitative analysis of gaps in statistical data, and a detailed breakdown of financing for the national development plan.

Partly reflecting the limitations of the methodology and partly the nature of VNRs, the evidence presented does not yield many clear cases of successful innovative practice to address these challenges. The VNR of the **Philippines** examines questions of data in detail. It notes the challenge of data collection during Covid and the value of online approaches, and describes development of the ‘SDG Watch’ as a monitoring tool and dissemination mechanism that contains information on the baseline data, latest data, target data, pace of progress and source data. In support of this, regional offices of the statistical authority started monitoring the SDG indicators at the regional and local level as well. To enable a more granular geographic disaggregation, some questions that will capture SDG indicators have been included in large scale surveys. Collaboration with external actors such as UN-Habitat around indicators in Goal 11, and OHCHR around strengthening the

data collection, disaggregation, dissemination and analysis of Human Rights Indicators is also described. The Philippines Statistics Authority is also exploring the use of non-traditional data sources, including data produced by civil society organizations (CSOs) and sourced from citizens.

In respect of financial systems, **Argentina** commenced an approach to budget mapping in 2017. Through this work, information is generated that allows for visualization of the budget allotted to each SDG and its targets (as mentioned above), with Argentina highlighting this as evidence of a significant governance effort on the SDGs and as key to effective monitoring. Argentina has also identified components of the budget designed to support a gender and diversity perspective. It seems clear that these kinds of financial indicators (if accurate in their reflection of the SDGs) could support monitoring, evaluation, and development of governance for the SDGs.

**Kazakhstan**'s VNR highlights the corresponding challenge: that where the SDGs, their targets and indicators are not currently taken into account in the national budget process, it is difficult to monitor how public policies and spending contribute to sustainable development, and hard to see how Goals are being prioritized or linked in practice. Interestingly, the VNR notes an initial lack of demand for such budgeting indicators. In response, Kazakhstan has begun the initial stage of integrating the Sustainable Development Goals into budget planning. In order to assess the level of coverage of the SDGs in the state budget, a Rapid Integrated Assessment (RIA) of budget programs was conducted with the expert support of the UN Development Programme in Kazakhstan. **Latvia** indicates a similar movement towards participatory, SDG-focused budgeting.

### **Aspects of policy coherence for sustainable development are addressed**

Coherent governance for the SDGs is covered specifically in Goal 17. The indicator for the target on PCSD – 17.14.1 – is a composite covering 8 relevant “themes” or “domains”. This is the most prominent example of a multidimensional governance indicator within the Goals studied in this research. 17.14.1's status is currently tier II<sup>12</sup> and no VNR was found to systematically report against the multiple elements of this indicator. However, VNRs do engage with aspects of 17.14.1 in ways that reflect the governance principles (though most often in sections on institutional and policy contexts, rather than Goal 17).

It should be acknowledged that 17.14.1 deliberately adopts a broad scope, with a definition of “coherence between policies in general”, covering a “wide range of mechanisms” around related concepts such as a “whole of government” and an “integrated approach”, including processes that might pre-date the SDGs or go well beyond this specific agenda.<sup>13</sup> The 8 composite parts of 17.14.1 address at least 5 of the CEPA principles, and multiple strategies. In CEPA's governance principles, by contrast, “policy coherence” occurs as one common strategy for sound policymaking.

In terms of theme 1, “institutionalization of political commitment”, the VNRs of many countries showed that efforts have been made to integrate or align the SDGs with policymaking – for example, through integration into national development planning. It is commonplace amongst VNRs to discuss how current national development frameworks have been aligned to the SDGs. In the sections of VNRs discussing institutional and policy contexts, systematic efforts to group Goals into clusters are frequently outlined (e.g., **Eritrea, Eswatini, Netherlands**). This could be taken to indicate movement towards coherent governance in response to the SDGs. However, further study would be needed to establish how far this clustering represented substantive integration, and whether it extended *across* economic, social, and environmental dimensions of the SDGs (theme 5), rather than just *within* each.

**Luxembourg**'s sustainable development impact assessment initiative was highlighted in section 5 above as an example of an institutionalization strategy that also addresses integration of the three dimensions (theme

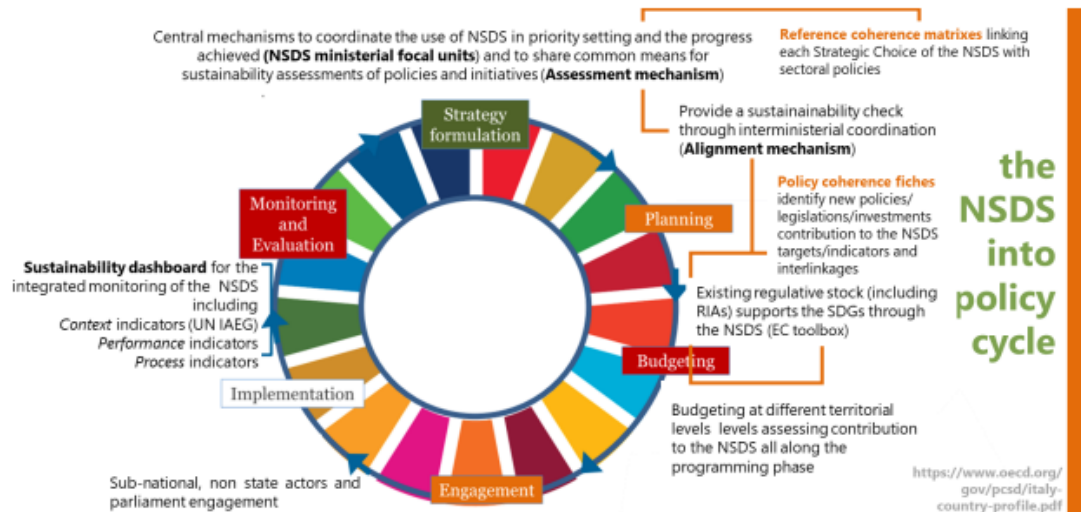
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<sup>12</sup> That is, “indicator is conceptually clear, has an internationally established methodology and standards are available, but data are not regularly produced by countries” [IAEG-SDGs — SDG Indicator Tier Classifications](#)

<sup>13</sup> See [Metadata for 17.14.1](#) for this outline, and also the list of component themes/domains.

5) and monitoring and evaluation (theme 7) through a process that embeds policy coherence for sustainable development in coordination across ministries (theme 3). **Italy's** VNR similarly discusses the development of a national action plan (NAP) for policy coherence for sustainable development. The mechanisms and tools proposed by the NAP represent coherence tools aiming at strengthening the system of institutional relations, vertical and horizontal, as well as multi-actor participation, by also launching a new path for integrated decision-making processes, addressing all its phases and promoting true circularity within the processes (see Figure 10).

**Figure 10. Italy's integrated approach to governance for the SDGs**



**Source:** Reproduced from [VNR 2022 Italy: Report](#)

**Argentina** has created a National Inter-institutional Commission for Implementation and Monitoring, made up of technical and political representatives from the different ministries and agencies involved (theme 3 – cross-government co-ordination).

VNRs also identify challenges posed by reforms around these themes. **Sri Lanka's** VNR describes the country's move towards creation of an institutional focal point for sustainable development and notes the problems for policymaking created as ownership of the agenda shifted between ministries.

Theme 6 of 17.14.1 concerns *vertical* policy coherence between levels of government. How VNRs addressed Goal 11 provides one relevant body of evidence on this question. The challenges raised in VNRs around subsidiarity, competence and sound policymaking and planning at city level indicate, perhaps, that this 'vertical' alignment around the SDGs has not yet been achieved. There were examples of VNRs, such as **Italy, Jordan, Netherlands** and **Argentina** that placed great emphasis on localization of the agenda. By contrast, vertical coherence between local and national government is addressed to a much lesser extent in Voluntary *Local Reviews*. **Cordoba's** VLR is an example of that does address this, describing a range of links with the National Council for the Coordination of Social Policies and participation in the National Federal Network. Only one VLR (**Bristol**) was found to identify vertical coherence/incoherence as a challenge.

This study has found little coverage of interlinkages in the context of the focus Goals. **Greece** is the only VNR that systematically identifies target-level linkages throughout. However, though targets are listed, no more detail is provided on how the targets are linked or why these links matter, and indicators from these other targets are not presented or discussed. **Switzerland's** VNR does identify different kinds of interlinkages between Goals, including categories of "multiplier effects" and "tradeoffs". Climate change is the most interlinked *topic* across the VNRs, with many countries identifying it as a threat to progress across multiple

SDGs. However, explicit linkages to SDG13 – how achieving the targets of SDG13 might link to the achievement of targets elsewhere across the agenda – were not really drawn.

This brief overview shows how country practice reflects parts of this composite indicator and also suggests the kinds of governance innovations that might serve as indicators of strong governance for the SDGs. A comprehensive analysis of how indicator 17.14.1 maps against the CEPA principles of effective governance lies outside the scope of this study, but an exercise that would determine the “fit” between this composite indicator and the principles seems an important direction for future work. This seems partly a matter of what is scored – for example, the themes do not invite assessment of inclusion of “left behind” groups, and participation is largely assessed as a matter of *consultation* – but also of how elements are weighted in the composition of the overall indicator.

## 7. Concluding observations

This study set out to analyse the presence of governance principles and governance indicators in the 2022 VNRs and VLRs, with a focus on the focus Goals chosen for review by the HLPF in 2023: Goals 6, 7, 9, 11 and 17. It has identified problems and challenges and attempted to synthesise a discussion of the institutional approaches taken by governments in response. Section 5 reported data on the governance principles, indicators and challenges found within the reports, whilst section 6 summarised key findings and drew out relevant examples of governance practice.

The initial brief for this research focused on what the VNRs and VLRs might say about the development of multidimensional governance indicators. Given the diversity of approaches evident in the reports, and diverse approaches to the reporting process itself, it is perhaps not surprising that (in the judgement of the consultant) few robust conclusions can be drawn from the details of country practice for the question of how multidimensional indicators for effective governance should be approached, or what arrangements would support these most effectively. Nevertheless, this study prompts reflection on some key issues that seem to matter in shaping future efforts to develop governance indicators that would enable assessment of the principles and enhance future learning.

First, this study suggests that governance indicators need to be detailed enough to capture the *quality* of aspects of a government’s response to the SDGs and speak to the way in which different dimensions of governance might reinforce or undermine each other. Indicators of the presence or absence of a body or process, or mention of a principle, do little to illuminate how governance for the SDGs works. VNRs and VLRs require further study to substantiate claims, commonly made, that “no one is left behind” or that “the SDGs have been integrated into planning”. Though alignment of government (and local government) activity to the SDGs – in the sense of mapping one against the other - has been found to be commonplace, it is less easy to discern how far the role of the SDGs in such alignment is a shaping one, so that national development agendas, priorities and processes are being actively bent towards the SDGs. It is also unclear how effectively the *distinctive* elements of the SDGs have been incorporated or ‘left behind’ in these exercises. This suggests the need to develop fairly detailed indicators – for example to address the extent of participation, or the terms on which the agenda has been integrated.

Second, a starting point for a set of indicators might be thought to be the need for comprehensive coverage of the principles of effective governance. This study has found that coverage of the principles in VNRs is fundamentally uneven, with certain principles – for example, those concerned with aspects of accountability – addressed to a lesser extent. If the aim is to encourage governance development around all of the principles as an integrated account of effective governance, then indicators would need to address the relative silences in VNRs and VLRs. Importantly, many aspects of governance are found in the 2030 Agenda itself: governance is intrinsic to this universal agenda, linking performance on indicators for governance to the realization of the 2030 Agenda as a whole.

However, the recognition of national contexts and national priority-setting presents countervailing pressures, just as the 2030 Agenda is universal and global but nationally owned and implemented. Countries developing

an “ambitious national response”<sup>14</sup> to the governance agenda for the SDGs can do so in a way best fitting their national context and this must be acknowledged. There is a need for the indicators to speak to a diverse range of national contexts and so allow countries to present their progress in their own terms. If the intent is to apply indicators to review structures such as VNRs, consideration should be given to what the expectation can be, given the constraints of these processes.

A final set of considerations arise from the principles and their role. Indicators can be tools of assessment, but their intent can be more *formative*, seeing them as part of a wider effort to induce change. It might be argued that the SDGs’ larger theory of governance works in just this way. If the ultimate aim is to influence country practice, then it might be that simpler indicators aimed at establishing the basic “building blocks” of SDG governance, or sensitizing countries to a range of coherent governance approaches to the SDGs that they might implement, could be a useful learning tool – in effect, trading precision in their monitoring role for this more educative perspective.

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<sup>14</sup> 2030 Agenda, paragraph 78

## **Annex - Methodological note**

This brief note aims to give further details on the scope of the research and provide an account of key method choices, difficulties, limitations and caveats for the study.

### **Governance as both a cross-cutting and sectoral issue in VNRs and VLRs**

The methodology sought to take account of parts of VNRs and VLRs where material on governance might be found, beyond the ‘focus Goals’ at the core of the study. As mentioned in the main report, sections on Goal 16 and on policy and institutional contexts are places where we would expect governance principles to manifest – hence their inclusion in the study. It is an important caveat for interpretation of the Goal-specific results that initiatives or challenges bearing on governance of these particular areas might have been addressed in more general terms elsewhere in reports. In a related clarification about the search for indicators, the consultant did study lists of national indicators where provided (e.g., in appendices) in order to find governance indicators, and included these in the analysis where they were presented as part of the focus Goals.

However, some other elements of VNRs where governance might have been addressed lie outside the focus of this study. Two such elements should be highlighted.

The **first** includes other elements of the introductory and concluding portions of VNRs and VLRs. Notably, VNRs often included sections after Goal 17 addressing “means of implementation” and “next steps”. Where “means of implementation” sections were considered extensions of Goal 17 content, these were read. But “next steps”, conclusions, and introductions, were not examined systematically due to time and resource constraints.

The **second** includes Goals and targets beyond the ‘focus Goals’ for this research where we might expect governance themes to be addressed. For example, Goal 10 offers explicit targets on non-discrimination and ‘leave no one behind’. Goal 5 is concerned with discrimination and marginalisation in the case of women and girls. Particular elements of ‘leave no one behind’ and Non-discrimination are addressed in targets right across the Goals, e.g. in Goal 8 on equal pay and Goal 4 on equity in education. It might be expected that Intergenerational equity would be addressed in Goal 12 with its focus on sustainable consumption and production, Goal 13 on climate action, or the environmental protection agenda of Goals 14 and 15, say.

### **Resource and time constraints on research design**

A more robust research design would involve a more developed coding of key words and phrases and multiple readings of all of each VNR and VLR by multiple independent researchers. The absence of multiple readers and readings of the key texts is a central limitation of the research. Where VNRs and VLRs were not available in English, machine translation was undertaken using an automated translation tool. The use of machine translation for VNRs that were not in English allowed for a far wider scope of analysis. However, machine translation increases the risk that key language or important nuance is missed. In the case of a small number of VNRs and VLRs, machine translation did not produce easily readable text. The consultant made an effort to scan for evidence of these principles in such cases, but this was especially difficult.

### **Application of governance principles in textual analysis**

The consultant found the taxonomy provided by the governance principles difficult to apply consistently in practice. The wording of the principle, its descriptor, and the common strategies were all used to help identify principles (as discussed in the main report). However, principles could be (i) mentioned in passing versus addressed in detail (ii) found to greater or lesser extents and (iii) assessed against lower or higher bars. The consultant sought, by and large, to avoid harsh qualitative judgements in these areas – for example, in judging how systematic or detailed efforts to address “left behind” groups were. However, a degree of subjectivity on the part of the researcher is inevitable.

Given the nature of governance, it is neither a surprise nor a critique that the consultant found the principles overlapped. This presented a challenge to the application of the methodology, but also influences the findings that result. Some of the common strategies which were used as ‘markers’ of the principles could evidence multiple principles. For example, strategies of multistakeholder partnerships are strategies of ‘collaboration’, and multistakeholder forums are strategies associated with ‘participation’; monitoring and evaluation is a feature of ‘sound policymaking’, whilst systematic follow up and review (which necessarily involves monitoring and evaluation) is a strategy for ‘leaving no one behind’; ‘non-discrimination’ seems integral to ‘leaving no one behind’ so that it is difficult to see how one principle could be manifested without the other. There are close conceptual links between collaboration, subsidiarity and participation, so that collaborative work between multiple levels of governance would tend to express both ‘collaboration’ and ‘subsidiarity’ and collaborative work with non-governmental stakeholders would tend to express ‘participation’. Similar links exist between strengthening national statistics systems, as part of ‘sound policymaking’, and data disaggregation, which is an aspect of ‘leaving no-one behind’. In the consultant’s judgement, this has an important implication for the results – VNRs that addressed one of these issues, say, often addressed the other almost by default.

Whilst governance challenges could largely be mapped against CEPA’s principles after due reflection, this was very difficult in some cases. In particular, a subset of VNRs highlighted challenges concerned with security, conflict resolution and peacebuilding. These appear to matter for, and manifest across, many of the principles, but are (arguably) not reflected in the common institution-building strategies and not squarely captured by any of the principles.

### **Heterogenous approaches to VNR and VLR reporting**

The diversity of approaches taken by reports was a difficulty for the research but is also an interesting finding in its own right, with implications for future study of VNRs. Some VNRs did not offer significant standalone coverage of the Goals that are the focus of this analysis. Whilst some VNRs present their discussion of each Goal in a separate chapter or section, many do not – instead, grouping individual targets around themes. Some VNRs concentrate wholly on the 2022 focus Goals. Some VNRs offer data-heavy sections on Goals, presenting achievement on the SDG metrics with little discussion of the policies, institutional environments or stakeholders involved.

Three main approaches could be discerned in how VNRs addressed reporting on individual Goals:

- First, one group of reports offered coverage of all Goals, and most targets under each Goal.
- A second group of reports focused on that year’s agreed focus Goals for the HLPF, - SDGs 4, 5, 14, 15, 17 – offering intensive coverage of targets, indicators and activities within these Goals but addressing other Goals either briefly, in an attached data annex or short summary, or not at all (e.g., Lesotho, Philippines).
- A third group of reports addressed content across all or many of the Goals but applied an organizing structure. One model was the use of the “5 Ps” – People, Planet, Prosperity, Peace, and Partnership – as an organizing device (e.g., Ethiopia, Guinea-Bissau); other countries applied nationally-determined prioritization or integration structures to organize the findings.

In groups 2 and 3, material squarely addressing the targets and indicators of the focus Goals (with the exception of Goal 17, which is a focus Goal every year) was difficult to discern and this made the overall response to the focus Goals hard to assess. Where little material on focus Goals was presented, this cannot be taken to imply the absence of policies and indicators that address governance indicators in country practice.

### **Acknowledging critiques of VNRs (and VLRs)**

Using VNRs as the object of this research might be thought to generate particular limitations for the study that should be acknowledged. Though VNRs have been analysed extensively as a way to uncover countries’



approaches to national ownership of the SDGs,<sup>15</sup> they have also been critiqued in ways that, if true, matter for how the results of the study should be interpreted. Parr et al find, for example, that “VNR reports are largely descriptive and lack the substantive assessments and analyses required to serve their intended purpose of sharing the experiences of national governments, civil society, businesses and international partners.” The coverage of Goals and targets, and of core principles, has been found wanting. Some targets receive more attention than others in VNRs – e.g. resource mobilization within Goal 17.<sup>16</sup> The 2021 VNRs were found to be uneven in how they addressed the injunction to “leave no one behind” – as a matter of social protection rather than structural inequality, with some marginalized and disadvantaged groups, such as disabled persons, women and girls, the elderly and children widely recognized, with indigenous people, ethnic groups, and LGBTIQ populations addressed to a lesser extent.<sup>17</sup>

VNRs are intended to present national responses to the SDGs, which can include prioritization of some Goals over others. However, there is a widespread sense from academics and civil society groups that VNRs engage in “cherry picking” in their reporting.<sup>18</sup> If a central concern of VNRs is to highlight challenges in implementation, a related worry is that VNRs are found to concentrate on successes, whilst spotlighting challenges to a much lesser extent.<sup>19</sup> To some extent, the analysis confirms this worry. The VNRs and VLRs reviewed were broadly presented as positive analyses of progress, or at worst neutral analysis of the current status and trends. Relatively few VNRs and VLRs actively drew attention to challenges in the focus Goal areas. In general, countries either addressed challenges, in which case they might well address several, or did not mention challenges at all. 21 VNRs were found not to identify any challenges in their initial context sections; 7 presented one challenge; the remaining 16 VNRs all presented two or more. No VNR or VLR represented government policymaking as unsound; national governance as lacking competence; or their policies or aims as being unsustainable. This has an important impact on the pattern of results.

To avoid difficult and contested judgements in the absence of reading whole reports or of detailed knowledge of country contexts, the consultant did not aim to subject the policies, strategies and institutions discussed in the VNRs and VLRs to detailed examination in this way to determine whether policies were indeed sound or approaches to ecosystem management were truly sustainable, say. Without such further research, though, these claims are left under-substantiated: though this is not necessarily a critique of VNRs, it presents an important limitation of the research design. If what can be discovered from the VNRs is bound by political decisions over what is presented in the VNRs, this poses an important limitation for any analysis of governance in VNRs.

### **Possible disruption of review processes**

The 2022 VNRs and VLRs were put together in the context of COVID-19, and this might well have influenced both the *process* for the reviews – for example, where efforts to consult stakeholders or levels of government may have been disrupted, or the *content*, for example, where COVID-related themes and challenges have been selected as foci. Whilst COVID was a global pandemic, its effects have been uneven. Other national and local level challenges to the preparation of the report - notably around security, conflict resolution and reconciliation were highlighted by multiple countries.

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<sup>15</sup> See, e.g., Morita, K., Okitasari, M. & Masuda, H. (2020) Analysis of national and local governance systems to achieve the sustainable development Goals: case studies of Japan and Indonesia. *Sustainability Science* 15, 179–202. Horn, P., & Grugel, J. (2018). The SDGs in middle-income countries: Setting or serving domestic development agendas? Evidence from Ecuador. *World Development*, 109, 73– 84.

<sup>16</sup> CDP Subgroup “What are VNRs (still) not telling us?” [CDP\\_BP54\\_July2022.pdf \(un.org\)](#)

<sup>17</sup> CDP Subgroup “What are VNRs (still) not telling us?” [CDP\\_BP54\\_July2022.pdf \(un.org\)](#)

<sup>18</sup> See, e.g., Forestier, O., & Kim, R.E. (2020). Cherry-picking the Sustainable Development Goals: Goal prioritization by national governments and implications for global governance. *Sustainable Development: Warning against “cherry picking” among Global Goals (UN.org)*

<sup>19</sup> Beisheim, M. (2016) ‘Reviewing the implementation of the 2030 Agenda for Sustainable Development: “early movers” can help maintain momentum’. Berlin: Stiftung Wissenschaft und Politik (SWP)

### **Voluntary national reviews studied (and primary language of report)**

Andorra (fr)	Eswatini	Kazakhstan	Sao Tome and Principe
Argentina (sp)	Ethiopia	Latvia	Senegal Somalia
Belarus	Gabon (fr)	Lesotho	Sri Lanka
Botswana	Gambia	Liberia	Sudan
Cameroon (fr)	Ghana	Luxembourg (fr)	Suriname
Côte d'Ivoire	Greece	Malawi	Switzerland
Djibouti (fr)	Grenada	Mali (fr)	Togo
Dominica	Guinea-Bissau (fr)	Montenegro	Tuvalu
El Salvador (sp)	Italy	Netherlands	United Arab Emirates
Equatorial Guinea	Jamaica	Pakistan	Uruguay (sp)
Eritrea	Jordan	Philippines	

### **Voluntary local reviews studied**

Bonn (Germany)	Kiel (Germany)	Santa Fe (Argentina) (sp)
Buenos Aires (Argentina)	Lombardy (Italy)	Tampere (Finland)
Cordoba, Province of (Spain) (sp)	Para, State of (Brazil) (sp)	Tierra del Fuego (Argentina) (sp)
Bristol (United Kingdom)	Pereira (Colombia) (sp)	Toyota City (Japan)
Dusseldorf (Germany)	San Justo (Argentina) (sp)	Vicuna Mackenna (Argentina) (sp)
Gladsaxe (Denmark)		