

# **Accelerating Progress on SDGs Requires Greater Analysis of Countries' SDG Implementation Policies and Budgets: Implications from Voluntary National Reviews (VNRs)**

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**March 2, 2025**

Presented at the Annual Convention of the International Studies Association  
Chicago, IL USA

## **Abstract**

Inadequate national SDG implementation efforts, particularly policies and budgets, could be an important reason why SDGs are off track. Identification and assessment of these policies and budgets should be a major focus of the SDG follow up and review process, especially the Voluntary National Reviews (VNRs), in order to strengthen governance of SDGs. However, most existing assessments of VNRs do not systematically identify or analyse national SDG implementation policies and budgets. Instead they focus on other topics such as SDG achievement levels, SDG implementation mechanisms, VNR preparation processes, and to what extent particular topics are discussed. This chapter synthesizes research from existing studies on the VNRs of G20 and ASEAN countries which shows that in fact, many countries, both developed and developing, reported having a large number of SDG implementation policies, and many of them appear to be substantial, at least in name, such as national strategic action plans. They provide much less information on budgets, although presumably most policies have associated budgets. This chapter also shows that most G20 and ASEAN countries include sections in their VNRs which discuss implementation challenges and ways forward to improve implementation. Therefore, insufficient progress on SDGs is probably not due to a lack of policies. Rather, the policies may be insufficient, not well designed, not well funded, or not well implemented. It is recommended that in the VNRs, governments should make more effort to assess the effectiveness of their policies and consider how the policies could be modified or strengthened in order to overcome the challenges and enhance the level of SDG achievement. The scientific community should also put more effort into analysing policies and budgets. This paper also considers the advantages and limitations for policy analysis of the policy and budget information contained in VNRs as well as the feasibility and challenges of assessing policies and budgets, including the potential for developing quantitative policy trackers as recommended by SDSN.

## 1. Introduction

The SDGs are off track midway through their implementation period (Sachs et al. 2023; UNDESA 2023b). In order to understand why SDGs are off track, one of the first steps should be to ask what countries are actually doing? This means national SDG implementation policies and budgets. Do countries have SDG implementation policies in place? Are they doing enough? What is working and what is not working?

This chapter argues that the progress of SDGs fundamentally depends on national policies and budgets, not just international assistance and cooperation. Thus, inadequate national SDG implementation efforts, particularly policies and budgets, could be an important reason why SDGs are off track. Identification and assessment of these policies and budgets should be a major focus of the SDG follow-up and review process, especially the Voluntary National Reviews (VNRs), in order to strengthen governance of SDGs.

However, most existing assessments of VNRs do not systematically identify or analyse national SDG implementation policies and budgets. Instead, as explained below, they focus on other topics such as SDG achievement levels, SDG implementation mechanisms, VNR preparation processes, and to what extent particular topics are discussed (Elder and Newman 2023; Elder and Ellis 2022). One early study was concerned that the goal oriented approach of the SDGs might result in too much emphasis on reviewing outcomes rather than behaviour to achieve the outcomes (Persson, Weitz, and Nilsson 2016), and this seems to be what happened.

This chapter synthesizes research from existing studies by the author on the VNRs of G20 and ASEAN countries which cover a large share of the world economy and include both developed and developing countries. This research shows that in fact, many countries, both developed and developing, reported having a large number of SDG implementation policies, and many of the policies appear to be substantial, at least in name, such as national strategic action plans. They provide much less information on budgets, although presumably most policies have associated budgets. This chapter also shows that most G20 and ASEAN countries include sections in their VNRs which discuss implementation challenges and ways forward to improve implementation.

Therefore, since many countries have a large number of SDG implementation policies, insufficient progress on SDGs is probably not due to a lack of policies. Rather, the policies may be insufficient, not well designed, not well funded, or not well implemented, or other factors may be more important.

This chapter recommends that in the VNRs, governments should make more effort to assess the effectiveness of their policies and consider how the policies could be modified or strengthened in order to overcome the challenges and enhance the level of SDG achievement. The scientific community should also put more effort into analysing policies and budgets. This paper also considers the advantages and limitations for policy analysis of the policy and budget information contained in VNRs as well as the feasibility and challenges of assessing policies and budgets, including the potential for developing quantitative policy trackers as recommended by SDSN.

SDSN has also argued for the importance of assessing countries' SDG implementation efforts, not just levels of achievement, using a quantitative "policy tracker" approach (Sachs et al. 2023). For example, governance indicators for countries include whether or not they issue high level statements on SDGs, issue VNRs, establish a unit officially mandated to coordinate national SDG efforts, and link SDGs with specific budget lines. Certainly, it is good for countries to do these things, but these elements by themselves do not guarantee basic actual SDG implementation, much less transformative actions. SDSN's approach is a good step forward, but its utility is still limited by the narrow range of the policy areas covered and the inherent limitations of some easily measured quantitative indicators. This also makes it less useful to develop concrete recommendations for individual countries to strengthen their own policies and make them more effective. Thus, this chapter recommends that more emphasis is needed on assessment of specific policies. Of course, country-level policy analysis is also needed in order to develop better quantitative policy trackers.

The rest of this chapter is organized as follows. Section 2 explains the background of the SDG follow-up and review process and VNRs. Section 3 surveys the current focus of reviews of SDG VNRs. Section 4 discusses the status of policies and budgets in VNRs of the G20 and ASEAN countries and examines whether or not they discuss challenges and future actions. Section 5 outlines the recommended approach, and section 6 concludes.

## **2. Background of the SDG follow-up and review process and VNRs**

When the SDGs were created, it was anticipated that progress might get off track, so the SDG's follow-up and review process was established as a governance mechanism to facilitate keeping the SDGs on track. This process mainly consists of the High-level Political Forum (HLPF), an annual meeting at which some countries present Voluntary National Reviews (VNRs) to report on their progress. There is no official or formal assessment of the VNRs, but UNDESA has compiled annual reports collectively surveying the overall contents of the VNRs submitted each year (UNDESA 2021, 2022, 2023a, 2024). Countries are encouraged to learn from the experiences of others, and they may learn from side events organized by the scientific community and NGOs. Multistakeholder consultation processes contribute to VNR preparation in many countries. All stakeholders can monitor progress as reported in VNRs, since they are published, although stakeholder assessments are not presented or discussed at the HLPF.

Voluntary National Reviews (VNRs) are a main element of the follow-up and review mechanism to monitor SDG implementation progress. Countries agreed to periodically report on their progress through VNRs, explaining their achievements and challenges. Most governments have submitted at least one, with the major exception of the US, and many governments have submitted two or three. The VNRs are submitted to the High-level Political Forum (HLPF). Every year, a group of countries submits their VNRs and presents them at the HLPF. There are no formal requirements regarding the contents or format of the reports, although the UN Secretary General has issued voluntary guidelines for the countries to consider in preparing their VNRs (UNDESA 2020, 2018).

In theory, governments can use the follow up and review process to reflect on challenges and get ideas for improvement, and as shown below, many governments discuss this in their VNRs, at least briefly. However, in practice, most governments prefer to minimize independent scrutiny of their SDG progress. There is no officially mandated review of the countries' VNRs. The HLPF does not conduct an official review, and independent assessments are not officially presented. UNDESA has compiled annual reports collectively surveying the overall contents of the VNRs submitted each year (UNDESA 2021, 2022, 2023a, 2024), but these reports are not assessments. From 2023, UNDESA's reports were scaled back considerably compared to the previous reports. Therefore, in reality, the main burden of objective review of SDG progress falls on civil society, especially the scientific community, since the official follow-up and review process is a bare minimum.

### **3. Current focus of reviews of SDG VNRs**

Various organizations have made reports and studies assessing countries' VNRs. Previous surveys (Elder and Newman 2023; Elder and Ellis 2022) found that most studies of SDG VNRs (Villalona et al. 2021; CDP 2023; De Oliveira 2022; CDP 2022; Partners for Review 2018, 2019, 2020) focus mainly on issues such as a) documenting the lack of progress; b) examining the types of information included in the VNRs; c) whether the VNRs address specific topics such as SDG interlinkages, the concept of "leave no one behind" (LNOB) (Chattopadhyay and Manea 2019), systematic discussion of gender and inequality, or the need for more transformative approaches; d) procedures for SDG governance or producing VNRs, especially whether multistakeholder participation processes were used and institutional capacity building (UNDESA 2024), (e) data issues (UNDESA 2024). These are certainly interesting and important issues, but they may not point to the most important means to accelerate SDG implementation.

However, these previous reports and studies did not examine countries' concrete implementation actions, including policies and budgets, nor did they effectively analyse the causes of insufficient progress. In particular, there is little discussion of concrete issues such as climate, renewable energy, air pollution, water quality, etc., including whether the related policies are sufficient or need to be better implemented or revised to be more ambitious. UNDESA's annual survey of VNRs concisely synthesizes the contents of each year's VNRs in a very general fashion, and does not compile countries' reported SDG implementation policies (UNDESA 2021, 2022, 2023a). Studies of Voluntary Local Reviews (VLRs) also do not address these issues for local governments (Ortiz-Moya and Kataoka 2022).

A follow up check of *Scopus* using the search term "'voluntary national reviews' and SDG" (on 1 February 2025) found 45 studies with similar results. In addition, some of these studies focused on VNRs relating to specific SDGs or sectors such health (Martins and Paes-Sousa 2024), and education (Smith et al. 2024), or specific countries, but mainly focusing on levels of achievement (Issa and El-Fadel 2025) or specific topics but not implementation policies or budgets (such as (Allen, Metternicht, and Wiedmann 2018)). One article focused on mapping national budgets to SDGs in Pakistan (Niazi and Siddiqui 2024). Only one study on VNRs of East African countries looked at national strategies and policies (Chisika and Yeom 2024).

Many of the recommendations based on these studies focus on improving the VNR preparation process, strengthening the discussion of specific topics in the VNRs, including the need to address specific topics like LNOB, SDG interlinkages, and the need for transformation, and adding more analysis of gaps and challenges (CDP 2021). These recommendations are certainly reasonable and good to implement, but they might not lead to markedly improved implementation or more ambitious or transformative results by themselves.

Recommendations on improving VNRs implicitly assume that the VNRs are part of a rational PDCA (plan-do-check-action) cycle in which the governments will read the VNRs and incorporate the lessons into the next policy cycle. This may be how public policy should work according to textbooks, but unfortunately it often does not work that way in practice, especially in the context of voluntary international agreements on sustainability issues. Even if the governments were to improve the discussion of specific issues in their VNRs, such as the need for transformation, the need to avoid leaving people behind, or the need to develop integrated approaches, it does not necessarily mean that the governments will actually adopt or implement substantial concrete measures in these directions.

SDSN has highlighted the importance of examining countries' SDG implementation efforts, not just tracking progress and achievement gaps (Sachs, Jeffrey D. et al. 2022). The core of SDSN's approach on this issue is a set of quantitative indicators enabling a cross country comparison of levels of SDG achievement. In addition, to assess countries' SDG implementation, SDSN has developed quantitative "policy trackers" which also facilitate international comparisons (Sachs et al. 2023). For example, governance indicators for countries include whether or not they issue high level statements on SDGs, issue VNRs, establish a unit officially mandated to coordinate national SDG efforts, and link SDGs with specific budget lines. SDSN's indicators for some specific policy areas, classified according to 6 transformations, are more concrete, such as legally mandated years of compulsory education, research and development expenditures, pandemic preparedness index, and unconditional fossil fuel subsidies. Still, under "zero-carbon energy systems," the other three indicators (besides fossil fuel subsidies) are easily expressed quantitatively, but they do not provide clear concrete guidance for what countries need to do to accelerate the energy transition (UN Climate Ambition Alliance Signatory, Nationally Determined Contribution [NDC] commitment to achieve net-zero emissions by 2050, and compatibility of climate actions with the Paris Agreement's 1.5 degree C target).

Regarding the governance indicators, of course, it is good for countries to do these things, and it is good for SDSN to measure them, but these elements by themselves do not guarantee basic actual SDG implementation, much less transformative actions. SDSN's approach is a good step forward, but its utility is still limited by the narrow range of the policy areas covered and the inherent limitations of some easily measured quantitative indicators. Similarly, SDSN's concrete policy indicators are certainly useful, and they can demonstrate whether countries' efforts may be overall insufficient or on track, but they do not show the progress of policies in specific key areas such as renewable energy, transportation, or agriculture.

#### 4. Current status of countries' SDG implementation policies and budgets and their reporting in VNRs

##### Policies

Recent studies demonstrated that in fact, G20 and ASEAN countries included many national domestic SDG implementation policies in their VNRs (Elder and Bartalini 2019; Elder and Ellis 2022; Elder and Newman 2023; Elder 2020). Another study found that East African countries also discussed policies in their VNRs, especially the linkages between national development policies and strategies and SDGs, although the study did not compile a list of policies or analyse them in detail (Chisika and Yeom 2024). UNDESA's 2024 *Voluntary National Reviews Synthesis Report* observed that countries reported many implementation efforts in their VNRs as well as concrete means of implementation, although there was no comprehensive compilation or systematic analysis of implementation efforts and policies (UNDESA 2024).

Table 1 shows that the G20 countries collectively indicated over 4,000 national government domestic policies while the ASEAN countries indicated almost 1,600 policies in the SDGs' first 4-5 years. Note that the G20 figure does not include any policies of the US, which has not submitted a VNR; if the US were included then the number of policies would be considerably more, since the US has many policies on health care, education, agriculture, poverty reduction, etc. Over one-third of the policies of the ASEAN countries were environment-related. Some policies were mentioned in more than one SDG, about 13 percent in the G20, particularly cross-cutting national strategies such as national development, climate, or COVID-19 strategies. Moreover, these studies only focus on domestic implementation policies by national governments, and they do not include international cooperation policies or efforts by local governments, businesses, or other non-governmental stakeholders, so these studies underestimate total SDG implementation efforts.

Certainly, the number of policies is not a very good indicator of SDG implementation for many reasons; it is not clear how to define a single policy, and one policy is not necessarily comparable to another. There could be large or small policies, some policies may be components of other framework policies, and there are many different types of policies.

Table 1: Total SDG Implementation Policies in VNRs of G20 and ASEAN Countries

	<b>Total SDG Policies (incl. repeated)</b>	<b>Total SDG Policies (not incl. repeated)</b>	<b>Average policies/ country (Incl. repeated)</b>	<b>Average policies/ country (Not incl. repeated)</b>	<b>Years</b>	<b>Coverage</b>
G20*	4,112	3,579	228	199	2016-2021	All SDGs
ASEAN**	1,573	NA	175	NA	2016-2020	All SDGs
ASEAN***	593	547	66	61	2016-2020	Environmental SDG policies

\* (Elder and Newman 2023)

\*\* (Elder 2020) Repeated policies were included in the dataset but not calculated.

\*\*\* (Elder and Ellis 2022)

Note: these are national government domestic policies, excluding policies related to international cooperation and measures implemented by local governments, businesses, or other non-governmental stakeholders.

Nevertheless, it is abundantly clear that national governments have many SDG implementation policies. It cannot be said that the national governments are not making efforts. Moreover, these policies are broadly distributed among the SDGs. Table 2 shows that the distribution of domestic SDG policies among G20 countries ranged from 9.1 percent on SDG 3 to 4.1 percent on SDG 6 (excluding SDG 17), and among ASEAN countries it ranged between 2.5 percent on SDG 6 to 8.1 percent on SDG 13. Thus, no SDGs have been “left behind” by either the G20 or ASEAN countries.

*Table 2: Distribution of G20 and ASEAN SDG Policies Among SDGs*

<b>SDG</b>	<b>G20*</b>	<b>ASEAN**</b>
1	7.0	6.2
2	7.3	4.4
3	9.1	4.8
4	7.8	7.4
5	6.1	6.9
6	4.1	2.5
7	5.2	2.9
8	8.4	8.3
9	7.1	5.1
10	4.8	6.4
11	5.4	6.7
12	5.6	5.9
13	5.3	8.1
14	4.7	6.0
15	5.1	5.8
16	5.9	7.8
17	1.1	4.5
Average	5.9	5.9

\* Source: (Elder and Newman 2023)

\*\* Source: (Elder 2020)

Notes: This table includes only policies of countries which listed policies by SDG in their VNRs. This data includes repeated policies, which accounted for about 12 percent of the G20 policies covered in the table. This data does not include policies related to international cooperation, so policies under SDG 17 are only domestic policies.

Likewise, SDG progress assessments have indicated that achievement of environment-related SDGs is especially falling behind. However, the studies of G20 and ASEAN VNRs show that the countries have a significant number of environment-related policies. The study of ASEAN countries, using a broad definition of environment-related policies including ones under each SDG (Elder and Olsen 2019), found that 40 percent of the policies listed in ASEAN countries’ VNRs can be considered as related to the environment (Elder and Ellis 2022). Similarly, Table 2 shows that 20.7 percent of the G20 countries’ SDG policies were related to the so-called environmental SDGs (12-15), while additionally, more than 10% of the policies were related to water and energy (SDGs 6 and 7), many of which are also environmental (Elder and Newman 2023).

Moreover, the G20 study also found that the countries’ policies were mostly substantial, not just small projects or initiatives. Table 3 shows that nearly half of the G20 policies were major laws, strategies, or enforcement measures. Another 12 percent involved taxes, spending, or finance. Over 6 percent involved actual physical infrastructure. Only about 26 percent of the

policies were classified as projects, programs, or others; some appeared small, but these categories may also include some substantial policies. The policies surveyed in the ASEAN study were not systematically classified by policy type, but a similar trend can be seen in the dataset.

Table 3: Policy Types of G20 SDG Implementation Policies

Policy Types	Percent
1. Major laws, policies, strategies, enforcement	47.4%
2. Money-related (tax, spending, finance)	11.9%
3. Physical infrastructure, land management	6.4%
4. Projects, programs	16.5%
5. Information (education & training, monitoring, data, certification, registration, public awareness)	8.0%
6. Other	9.7%

Source: (Elder and Newman 2023)

It is not easy to assess to what extent countries are reporting pre-existing policies or new policies in their VNRs. The G20 study also found that only 32 percent of the policies included some kind of date, although some countries did not indicate any dates for their policies, while four countries (Germany, Indonesia, Italy, and Japan) indicated dates for half or more of their policies. Of the policies with dates, over 55 percent were from 2015 or later, adopted after the SDGs were established. How to interpret this is not entirely clear. Clearly, a significant number of policies were adopted after the SDGs were established, so it is possible that they may have been influenced by the SDGs, but it is also possible that those policies were motivated by other factors, not necessarily by SDGs. Moreover, policies that were adopted before the SDGs obviously were not influenced by SDGs or adopted because of SDGs. Nevertheless, policies that existed before SDGs still may have contributed significantly to SDG achievement.

Perhaps surprisingly, despite the large number of policies in the VNRs, the results suggest that VNRs are likely to understate the extent of policies addressing SDGs as well as the related budget amounts. This is especially the case for less highlighted policies like air pollution (Zusman, Elder, and Sussman 2023), which is mentioned in several SDG targets (3.9, 11.6, and 12.4) but typically not highlighted in VNRs, even though most countries have some kinds of air pollution regulations and standards [for example (ASEAN 2023, 45)]. Other environmental policies may be particularly underreported. For example, ASEAN countries have policies relating to SDG 3's targets on deaths and illnesses related to all forms of pollution, SDG 6's targets on integrated water management, and SDG 12's targets on sustainable consumption and production and management of chemicals and wastes (Akenji 2012; Drafting Committee 2018; Ministry of the Environment of Japan and IGES 2018; ASEAN 2023), although these policies are generally not mentioned in the countries' VNRs. The *Renewables 2024 Global Status Report* by REN21 indicates a large number of national policies to promote renewable energy (REN21 2024), so renewable energy policies might also be underreported in VNRs.

It should not be surprising that VNRs may significantly understate their SDG implementation policies even though countries include many implementation policies in their VNRs. In fact, the contents of the SDGs are not new. National governments have been addressing issues



such as economic growth and health for centuries, and even environmental issues have been addressed in some context in some countries for decades. SDGs are so broad, that most, or nearly all, policies in most countries contribute something to SDGs, regardless of whether or not the policies are officially “linked” with the SDGs or mentioned in the VNRs. Many countries have existing national development plans with accompanying strategies, or national framework laws with related national action plans. A simple but complete listing of all policies in most countries would fill at least a small library, and a detailed analysis and assessment of all of them, including their interlinkages and interactions would fill a bigger library. Thus, it would not be physically possible to mention all of the relevant policies in a VNR, much less analyse them, especially if the VNR was limited to 200 or 300 pages maximum.

### Budgets

Budgetary information, in contrast, was very limited and highly fragmented in the G20 countries’ VNRs, while the ASEAN countries’ VNRs included almost no budgetary information. Most G20 countries published at least some budgetary information in their VNRs up to 2021, while only two countries published full budget information (Argentina in 2020 and South Africa in 2019). The reported information was highly fragmentary and selective (Elder and Newman 2023). The largest amounts were reported by India (USD 387 billion – 2020 VNR), Canada (USD 365 billion), and Turkey (USD 303 billion). Over half of Canada’s spending was for SDG 9, while India’s spending (based on its 2017 VNR) was mostly for SDG 1 (USD 238 billion), SDG 9 (USD 25.4 billion), and SDG 11 (USD 26.7 billion). SDGs 4 and 6 accounted for the largest share of Turkey’s spending, over one-third. The cumulative total amount reported by the G20 countries between 2016 and 2021 was about USD 2.7 trillion; India accounted for about one-fourth of this amount, which included USD 387 and 302 billion from India’s 2017 and 2020 VNRs, respectively. Nevertheless, seven SDGs (10 and 12-17) had only 3 or 4 countries report any budget amounts, and only six SDGs (1-4, 9, and 11) had 8 or more countries report any budget amounts, of the 14 G20 countries that reporting budget amounts.

This does not mean that the ASEAN countries had little or no budget amounts allocated to the SDGs, or that many G20 countries allocated little or no budget amounts to some SDGs. Rather, the large scale of the policies reported in their VNRs suggests that the amount of spending on SDGs is in fact quite substantial, much more so than indicated in their VNRs. Presumably, many of these policies had associated budgets which simply were not included in the VNRs.

If we assume that most non-defense government spending is related to SDGs, then it means that total SDG spending for each country may be almost the same as its total non-defense spending, which is quite substantial. In 2021, global government spending was USD 16.5 trillion, and most of it may be considered to be related to SDGs in one way or another, regardless of its official budget designations. This amounted to about 17 percent of the total global GDP of USD 96.5 trillion. Thus, there is plenty of room for increased spending. An additional USD 2 trillion would have raised the share of government spending to about 19 percent of global GDP, which is considerably below the level of many developed countries.

## Discussion of Challenges and Future Steps in VNRs

In theory, as part of the follow-up and review process, VNRs should discuss challenges – reasons for the gaps between the goals and levels of achievement – as well as ways to strengthen SDG implementation policies and other efforts. If countries are not doing this, it could be another possible explanation for insufficient progress on SDGs. Existing studies of VNRs have also not discussed the extent to which countries discuss challenges and ways to strengthen SDG implementation policies.

In fact, most G20 and ASEAN countries included at least some discussion of challenges and next steps, based on a survey of the headings and subheadings in the tables of contents of their VNRs (Table 4). Challenges were mainly discussed under individual SDGs, while next steps were mainly discussed in a separate chapter, in some cases entitled “way forward,” or “next steps,” and many VNRs included a final “conclusion” chapter. In some cases, ways forward also were discussed under individual SDGs.

Table 4: Discussion of challenges and next steps in the VNRs of selected G20 and ASEAN countries

Country	VNR Year	Discussion Under Individual SDGs (Subsection)	Separate Chapter
<b>ASEAN</b>			
Brunei	2023	• Challenges and opportunities	• Conclusion and the way forward
Cambodia	2019	• Challenges	• Conclusion
Indonesia*	2021	• Challenges and actions to overcome	• Conclusion and follow up actions
Lao PDR	2024	X	• Ways forward • Conclusion
Malaysia	2021	• Issues and challenges, opportunities and way forward	• Way forward
Philippines	2019	X	• Ways forward and conclusion
Singapore	2023	• Future challenges and opportunities	X
Thailand	2021	• Challenges and way forward	X
Viet Nam	2023	X	• Context, difficulties, and challenges, • Key solutions
<b>G20</b>			
Australia	2018	X	X
Brazil	2024	• Summary of the performance of each SDG and its main challenges (separate subsection)	• Future vision and next steps
Canada	2023	• Challenges and opportunities	• Way forward
China	2021	• Challenges and way forward**	• Outlook, incl. future policies
Germany	2021	• Challenges, lessons learned, areas requiring action and anticipated priority areas	• Outlook
India	2020	• Challenges and way forward	• Challenges and way forward
Italy	2020	X	• New and emerging challenges

Japan	2021	X	<ul style="list-style-type: none"> <li>Stakeholder evaluation chapter discusses challenges, makes recommendations</li> </ul>
R. Korea	2016	X	<ul style="list-style-type: none"> <li>Next steps</li> <li>Conclusion</li> </ul>
Russia	2020	<ul style="list-style-type: none"> <li>Looking forward</li> </ul>	X
Saudi Arabia	2023	<ul style="list-style-type: none"> <li>Key areas for attention and next steps</li> </ul>	X
South Africa	2019	<ul style="list-style-type: none"> <li>Challenges (no subheading)</li> </ul>	<ul style="list-style-type: none"> <li>Way forward</li> </ul>
Turkey	2019	<ul style="list-style-type: none"> <li>Important developments and improvement areas</li> <li>Next steps</li> </ul>	X
UK	2019	<ul style="list-style-type: none"> <li>Challenges and next steps</li> </ul>	<ul style="list-style-type: none"> <li>Conclusions and next steps</li> </ul>

\* Indonesia is also a G20 country

\*\* In the chapter on main achievements in each of the 5 main policy areas discussed

Sources: VNRs available on the HLPF website (<https://hlpf.un.org/countries>).

Many of these discussions of challenges were not necessarily very systematic, and discussions of the ways forward were not necessarily very ambitious, although it was not possible to conduct a systematic review. Many of the discussions were concise and appeared to be quite general. It is also not clear to what extent countries linked their discussions of SDG achievement levels and implementation policies with the discussions of challenges and the way forward. Singapore's VNR is a particularly good example with concise historical explanations of which policies contributed to which results (Government of Singapore 2018), but many G20 and ASEAN countries' VNRs did not do this.

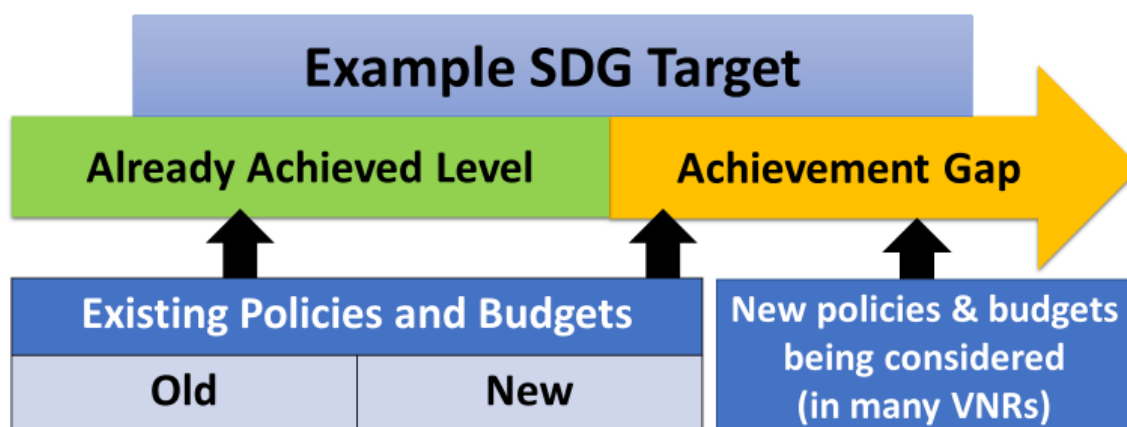
## 5. Recommended approach

Despite the fact that countries have many SDG implementation policies as well as implied large budgets, SDGs are not on track. Therefore, this chapter argues that more analysis of policies and budgets is needed. Since countries already have many implementation policies, a lack of them is apparently not the reason for insufficient achievement of SDGs. In particular, attention should focus on policies' appropriateness for addressing the achievement gaps, how well the policies are implemented, and their effectiveness. Better analysis of budget expenditures is also needed, also including their appropriateness for addressing the implementation gaps as well as their effectiveness. Thus, countries may have appropriate policies, but they might not be ambitious enough, or they might be insufficiently funded or staffed, or they might not be implemented effectively. This kind of analysis will enable analysis of more country-specific causes of insufficient achievement as well as more concrete policy and budget recommendations.

A greater emphasis on examining the gaps between the targets/indicators and levels of achievement could make the analysis more focused. It may also be useful to recognize the influence of older, continuing policies and not just what new policies have been added since SDGs started. The old policies adopted before SDGs generally may have made significant contributions to current levels of achievement, or they might have hindered progress.

The overall situation can be seen in Figure 1. It illustrates an example SDG target indicating the already achieved level as well as the gap with the target level. The existing policies, including both old and new policies – as well as the related new and old budgets – contributed to the current level of target achievement, and they may also be contributing to addressing the achievement gap. The remaining achievement gap would need future new policies and budgets, and this could include strengthening existing policies or enhancing their implementation. Intentions and efforts to develop new policies to address achievement gaps were often discussed in countries' VNRs. The VNR review process should also follow up these efforts to check whether new policies were actually adopted and implemented.

Figure 1: Overview Perspective (Example SDG Target)



In principle, governments should do this analysis themselves. Moreover, governments should do it as part of regular routine assessments of all policies, not just as part of the SDG process, and these routine assessments are legally mandated in many countries, although their effectiveness may be variable. Many governments mention challenges and next steps in their VNRs, as presented above, but these seem to be very general, and the VNRs do not seem to include systematic assessments. Therefore, the recommendation for governments is to focus their VNRs more on highlighting their plans to strengthen policies and budgets for SDG implementation, since they already include a great deal of information on existing policies.

Still, the scientific community and other stakeholders need to keep monitoring government's efforts and achievements. Governments have still not mandated any other systematic review of their implementation policies.

The VNRs are a good place to begin this analysis, despite their limitations. They contain a large number of policies on diverse topics summarized in English. Normally, researching and

finding information about a country's policies in just one area is a very big task, and usually requires specialized language capability for non-English speaking countries. Thus, even though policy information in the VNRs is not comprehensive, the VNRs still highlight many important policies on a set of common topics, so they provide a good starting point, and also facilitate comparative research.

Still, it is understandable that the research community has been reluctant to conduct detailed analysis of the policies listed in countries' VNRs. VNRs are becoming very long, with many over 100 or 200 pages; Indonesia's 2021 VNR may be the longest at 730 pages, including the appendix. All countries, including developing countries, have many policies in many areas. Also, even though many VNRs contain a large number of policies, the amount of information on each policy may be limited, so policy analysis may need more detailed information. Analysis would be very labor intensive and tedious, and the results may be difficult to compare. Many policies are very complex with multiple components. Different policies are under the jurisdiction of different ministries, and some policies may contradict other policies. Obtaining additional information outside of VNRs might not be easy, however, since further information may not be publicly available or available in English.

Stakeholders in each country would be the best positioned to collect the needed information about their own country. National stakeholder groups reviewing or contributing to VNRs should analyse their countries' policies and budgets in detail and make more concrete recommendations on how to strengthen policies, improve allocation, and increase domestic financial resources. This could be further strengthened by local level processes for Voluntary Local Reviews.

There are many existing studies of individual policy areas of specific countries which could facilitate this effort. For example, studies of energy policy in Japan (Ohta and Barrett 2023; Kuriyama et al. 2023) would be relevant to understanding the factors determining the country's level of achievement of SDG 7. These are not necessarily directly linked to the SDGs by their authors, who may not have much awareness of the SDGs. And there are many studies of policies that existed before SDGs. However, all these studies could usefully inform analyses of individual countries' SDG policies.

There are also many existing studies comparing individual policy areas among different countries. For example, REN21 reports on global renewable energy policies (REN21 2022). It already tracks some policy trends such as having policy targets for various aspects of renewable energy, as well as specific policies such as bans on sales of fossil fuel or internal combustion vehicles; these could be combined into a broader renewable energy policy tracker. There are also studies with more in depth cross-country comparisons of renewable energy policies (Midford and Moe 2021). Water-related policies of some Asian countries are compiled by the Water Environmental Partnership in Asia (WEPA) (WEPA 2021), while 3R (reduce, reuse, recycle) policies were compiled by the Regional 3R Forum in Asia and the Pacific (Drafting Committee 2018).

At the international level, SDSN has led the effort to enhance the comparison of the broad range of SDG implementation policies and budgets across countries. This approach focuses on developing quantitative policy trackers (Sachs et al. 2021, 2023; Sachs, Jeffrey D. et al.

2022). These have been developed for some policy areas, but the scope of coverage is still limited. SDSN lists data sources for a range of existing policy trackers such as the Energy Policy Tracker, Global Health Security Index, Global Sanctions Database, Green Economy Tracker, Global Peace Index, ICT Regulatory Tracker, Net Zero Tracker, SIPRI Arms Transfer Database, and the Global Cyberlaw Tracker (Sachs et al. 2023, 74–75).

Still, SDSN's approach has important gaps. SDSN's indicators of overall national efforts include whether or not countries submitted VNRs, whether there is a central national coordinating unit, whether spillovers are mentioned in VNRs, whether governments make high-level statements, etc. These indicators demonstrate a certain amount of effort, and it is good to monitor them, but they do not show the level of ambition or effectiveness of countries' efforts. Similarly, regarding the specific policy area of zero-carbon energy systems, SDSN's indicators such as net-zero commitment and degrees of sufficiency/insufficiency of countries' Paris Agreement actions are also important to monitor and illustrate countries' basic commitments and provide an overall assessment, but indicators these do not track more specific policy efforts such as carbon pricing or policies to promote renewable energy, energy efficiency, sustainable transport, sustainable buildings, or climate-smart agriculture, etc.

Policy trackers are not easy to develop, especially quantitative ones, especially for areas with complex policies which vary widely between countries. In addition to the methodological challenges such as developing a common quantitative metric, there are practical challenges of collecting the data. There are many countries, and much of the information and data are in local languages. Periodically updating the data is another major challenge. The process is very labor intensive.

Policy trackers could be coordinated by international organizations, universities, or research institutes with the ability to collect and accurately synthesize the policy information in a systematic, comparative format. However, inputs would be needed from a wide range of stakeholders from different countries. Certainly, this is a big task, but there are many organizations around the world working on sustainability issues in many countries, which may be able to contribute.

## **6. Conclusion**

Accelerating progress on SDGs requires more ambitious and effective national implementation policies and budgets. SDGs were agreed by national governments, and national governments have the power to make laws and regulations and raise revenue through taxes, if they choose to do so (Elder and King 2018).

In fact, VNRs show that many countries have a large number of implementation policies covering a wide range of SDGs, and many of these policies appear to be substantial, including national strategies and regulations as well as funding sources. Many policies were newly adopted after SDGs started. Many VNRs also discuss challenges and future policy developments, although these are often very general and concise. The fact of insufficient progress on SDGs may suggest that many countries are not doing much, but the VNRs show

that there is not a lack of policy efforts, so it is necessary to explore more carefully why these policies are not producing sufficient results.

Of course, the first recommendation is that countries should strengthen their analysis of challenges and develop stronger policy responses to close their achievement gaps. This should be reported in their VNRs. Nevertheless, concerns remain about the contents and quality of discussions in the VNRs and the ambitiousness and effectiveness of countries' SDG implementation measures.

Therefore, the research community needs to continue and strengthen monitoring of countries' SDG implementation. The second recommendation of this chapter is that the research community should strengthen its own recommendations through better analysis of the effectiveness of concrete policies and budgets. Most recommendations from studies of VNRs focus on how to improve VNRs, mainly by including more topics and data. Improving how VNRs are written is certainly desirable, but this by itself is probably not enough to significantly accelerate progress.

Accelerating progress – especially to a transformative degree - needs more ambitious and concrete policy and budget recommendations, especially in specific sectors. Recommendations for this should be based on more concrete analysis of countries' actual implementation policies and budgets. There should also be more analysis of countries' explanations of the challenges and proposed future policies. Policy trackers as recommended by SDSN would be a good way to more effectively measure and compare countries' SDG implementation efforts, but this needs to be supported by more concrete policy analysis of individual countries and sectors.

This kind of research can be very complex and resource intensive, especially involving international comparisons. Countries have a very large number of policies, and their budgets are very complex. It is understandable why the SDG research community has been reluctant to focus on concrete policies. Still, it is needed for concrete policy research, and there is already a great deal of country and sector-specific research which could be build upon. Some national governments may be willing to fund related studies with their national research budgets, while international organizations could support research on developing countries and cross-country research.

It would be desirable if these analyses and recommendations could be presented at the HLPF. However, currently, governments are reluctant to allow critical analyses of SDG implementation to be presented at the HLPF. Moreover, severe time constraints – partly due to the large number of countries as well as the wide-ranging nature of SDGs themselves – make it inherently difficult for the HLPF to be an effective venue for detailed analysis or discussion.

Nevertheless, national policies are decided in national decision-making processes, not at international meetings. Moreover, national SDG preparation processes are not necessarily closely linked to national policy decision-making processes. Therefore, the most effective approach would probably be to conduct these analyses at the national level, and address recommendations directly to national level policy-making processes. Of course, it would also

be good to introduce the analyses and recommendations into the national VNR preparation process, but this might not be the most effective way to persuade the national policymakers.

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