



**ASSESSMENT OF THE G20
COUNTRIES' CONCRETE SDG
IMPLEMENTATION EFFORTS:**

**POLICIES AND BUDGETS REPORTED
IN THEIR 2016-2018 VOLUNTARY
NATIONAL REVIEWS**

Mark Elder and Anna Bartalini

July 2019
IGES Policy Report

Assessment of the G20 Countries' Concrete SDG Implementation Efforts: Policies and Budgets Reported in Their 2016-2018 Voluntary National Reviews

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Summary:

This report assesses the extent to which the G20 countries are making concrete efforts to implement the Sustainable Development Goals (SDGs). Concrete policy measures and budget allocations are the focus of this assessment which is based on a survey of the extent to which the G20 countries reported concrete policy measures and budget allocations in their Voluntary National Reviews (VNRs). Previous assessments of VNRs have not focused on policies and budgets, but rather on the level of countries' readiness for implementation; level of achievement of goals, targets, and indicators; implementation structures; stakeholder engagement; progress on data and indicators; and attention to specific topics such as "leave no one behind." Major methodological challenges also make it very difficult to systematically assess efforts and compile the relevant information. Especially, this report finds that countries' VNRs probably do not provide a complete or comparable measure of policies or budgets, and it is often difficult to distinguish between existing and new ones. Therefore, it is difficult to assess their overall significance and effectiveness. Nevertheless, this analysis shows that the G20 countries which have submitted VNRs between 2016-2018 have reported relatively substantial efforts, especially a large number of policies, and in some cases, significant budgets. Moreover, many of the countries seem to be underreporting SDG related policies and budgets, especially existing policies and budgets contributing to initial levels of achievement of goals and targets. Reported policies and budgets may provide some indication of each country's intended prioritization. This report does not address the question of the effectiveness of these efforts, which is an important topic for future research. Still it is important to measure efforts, not just results, and countries should continue to report on SDG-related policies and budgets.

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1. INTRODUCTION

1.1 Objective

The purpose of this report is to assess the extent to which the G20 countries are making concrete efforts to implement the Sustainable Development Goals (SDGs). Policies and budgets of national governments are the main “efforts” examined by this report. This assessment is based on an analysis of their Voluntary National Reviews (VNRs), and it especially focuses on the extent to which countries report concrete policy measures and budget allocations.

Policies and budgets are the main means of implementation available to national governments. National budgets are a key element of domestic resource mobilization, which is the focus of SDG 17.1. It is not clear why SDG 17 does not mention policies as an important means of implementation, but certainly governments listed many policies in their VNRs.

Of course, countries can make other kinds of efforts besides policies and budgets, and SDGs are to be implemented not just by national governments, but also by many other stakeholders including businesses, local governments, and ordinary citizens. However, these other efforts and efforts by other stakeholders are beyond the focus of this report. It is already a major task to analyse the policies and budgets reported in countries' VNRs. SDGs were created and agreed by national governments, who are also responsible to prepare their VNRs, so it is reasonable to start by analysing the efforts of national governments listed in their VNRs.

Three years have now passed since the adoption of the 2030 Agenda, so it is reasonable to expect that countries have finished their plans and preparations, and that they have started the process of implementation. Therefore, now is a good time to assess the extent to which countries are taking concrete actions at the national level.

This report adds a new perspective to the analysis of countries' SDGs implementation. Previous assessments, as discussed below, have mainly focused on the level of countries' readiness for implementation, level of achievement (including the countries' starting point, the extent to which the goals were already achieved), and implementation structures. Other areas of focus have included stakeholder engagement, progress on data and indicators, and attention to specific topics such as “leave no one behind.” Certainly, these are key points which need to be assessed.

However, the degree of effort, especially national level policies and funding from national budgets, has been missing from these assessments, which have mainly mentioned selected examples rather than examining efforts more systematically. It is not entirely clear why efforts have not been assessed. In one sense, this is natural, since the SDGs are a results-based framework, and in principle they do not prescribe detailed, specific efforts to achieve the goals, which are to be decided by each country according to individual national circumstances.

Major methodological challenges also make it very difficult to systematically assess efforts. Especially, this report finds that countries' VNRs probably do not provide an accurate measure of their efforts. Most issues addressed by the SDGs are not new, and many countries were already addressing many or most elements of the SDGs even before anyone thought of SDGs. Therefore, SDGs encompass a wide range of existing policies, which may be difficult for government officials in many countries to list and map to specific SDG targets and indicators in a short period of time. Moreover, since the SDGs are very broad, complex, and interlinked, there is a strong possibility that a full accounting of efforts could be beyond the capacity of some countries, or some countries may prefer to focus on a few selected areas or new initiatives

rather than report a comprehensive picture which might involve summarizing most or all of a country's policies in all sectors. Comprehensive reporting might require much more substantial VNRs, which might not be feasible to prepare within the available time and resources. Nevertheless, analysis of self-reported efforts in the VNRs must be the first step in assessing the level of countries' efforts to implement the SDGs.

This report argues that assessing the degree of effort, especially related to domestic policies and budgets, remains important, even in the early stages of SDG implementation. The SDGs cannot be implemented without efforts and resources. Therefore, it is not enough just to indicate countries' achievement levels of the SDGs on numerical scorecards, without also asking about the related efforts. Moreover, this report argues that the basic preliminary analysis conducted here still yields important insights despite the severe limitations of the information provided in the VNRs.

Overall, this analysis shows that the G20 countries which have submitted VNRs so far have reported relatively significant efforts, and in some cases, significant budgets. However, this report does not address the question of the effectiveness of these efforts, although it does provide the basis for further research and discussion. Certainly, the question of effectiveness is essential and should motivate future research, but it would be a very large and complex project. This report contributes only the first step, which is to identify the efforts and estimate their magnitude. This is already a major task.

1.2 Background

The adoption of the 2030 Agenda in 2015, with its 17 Sustainable Development Goals (SDGs), marked a landmark event for countries to affirm their strong commitment to create a more sustainable and equal society. Although the issues included in the SDGs are not necessarily new, the SDGs for the first time established a set of globally agreed universal and indivisible goals designed to leave no one behind. The SDGs also include a lengthy and detailed list of targets and indicators associated with each goal to measure the progress and increase accountability.

As part of the follow-up and review mechanism of the countries' efforts towards the implementation of 2030 Agenda, countries prepare VNRs which are presented at the High-Level Political Forum (HLPF) on Sustainable Development. The HLPF is held every year under the auspices of the UN Economic and Social Council (ECOSOC), which invites countries to share their experiences, strategies and lessons learned. In Agenda 2030, member states agreed that the reviews are voluntary, country-led, and should reflect each country's approach towards the realization of the 2030 Agenda, in order to allow countries to fulfil the Agenda while taking into serious consideration their national priorities, capacity, and level of development (United Nations General Assembly 2015).

Starting in 2016, VNRs have been presented at the HLPF for three years so far. In the first year, 22 countries presented VNRs, increasing to 43 countries in 2017 and 46 countries in 2018. As of 2018, a total of 102 countries had presented 111 reviews, including several countries which presented more than once. For the 2019 HLPF, 51 countries have volunteered, and 10 of these will be presenting their second or third review (VNR synthesis reports, 2016, 2017, 2018). Each HLPF from 2016 had an overarching theme, and HLPFs 2016-2019 featured in-depth focuses on 5 to 6 SDGs, as summarized below in Table 1.

Table 1: HLPF Themes and Highlighted Goals

	Main Theme	Highlighted SDGs*
2016	Ensuring that no one is left behind	None
2017	Eradicating poverty and promoting prosperity in a changing world	1, 2, 3, 5, 9, 14
2018	Transformation towards sustainable and resilient societies	6, 7, 11, 12, 15
2019	Empowering people and ensuring inclusiveness and equality	4, 8, 10, 13, 16

* Note: except SDG 17, which is addressed each year.

Since the first HLPF in 2016, the UN Department of Economic and Social Affairs (DESA) has provided countries with practical information and suggestions on how to prepare the reviews and on how to report on progress, including a suggested outline and topics, through the publication of an annual handbook, which complements the Secretary-General's guidelines for VNRs. There are several key issues that countries are encouraged to address when preparing their report, including ensuring multi-stakeholder participation, integrating the three dimensions of sustainable development, and establishing or strengthening institutional mechanisms to address the SDGs (UN DESA 2018a).

However, there is no uniform way of preparing the VNRs, despite these guidelines and principles, which are non-binding. Even with the guidelines, there is still considerable room for interpretation, and each country has developed its own understanding of the review process and how to prepare the VNRs. Moreover, each country understands the SDGs differently, and has different priorities and ways of implementing the SDGs. Therefore, there are considerable differences in how each country prepares its VNR, so the VNRs are not easy to compare. This report identifies several ways that countries organized their VNRs.

1.3 Review of Existing Assessments

Some assessments of the VNRs have already been conducted. These assessments differ in terms of the focus of their analyses and methodologies. Mainly, they have focused on two main themes, 1) the measurement of SDG implementation progress and 2) implementation structures, but other topics have also been addressed, such as how well the VNRs addressed the overarching goal to "leave no one behind." However, they have not systematically examined concrete means of implementation such as policies or other implementation measures or financial support from government budgets.

The UN's Department of Economic and Social Affairs (DESA) has issued three synthesis reports of the main issues addressed by the VNRs presented at the HLPF in 2016, 2017 and 2018. These reports conducted a broad analysis of the VNRs mainly focusing on the topics suggested in the Secretary-General's guidelines for developing VNRs. These synthesis reports have tried to provide an overall perspective of how the seventeen SDGs were addressed in the VNRs. These reports also discuss countries' SDGs monitoring and implementation structures, including how countries have incorporated SDGs into their national development plans, topics which were highlighted in many VNRs. Another aim of the UN DESA's reports has been to create an "inspiring repertoire" (UN DESA 2018c) on the lessons learned, good practices, and challenges faced by reporting countries in various areas, "including in the collection, processing, analysis and dissemination of reliable, timely, accessible, and sufficiently disaggregated data" (UN DESA, 2018a).

UN DESA's assessment of the 2018 VNRs includes some discussion of policies. It reports that many countries are making concrete efforts to include the goals into their national strategies,

and on how countries have emphasised the need to act across several policy areas and ensure policy coherence in their political choices (UN DESA, 2018b). Moreover, the report also noted an increase in the number of policies and programs mentioned by countries for several SDGs. In terms of financial resources, the report noted that many countries stressed the importance of increasing their capacity for resource mobilization both at the public and private levels. However, the report does not analyse policies or financial resources in detail.

A separate background paper by UN DESA more narrowly focused on three “cross-cutting” themes: leaving no one behind, policy integration, and partnerships (UN DESA 2018d). Two other broad reviews have been conducted. One is by the Canadian Council for International Co-operation (CCIC) which published a report on the 2017 VNRs (CCIC - Canadian Council for International Co-operation 2018). That report addressed a range of topics including implementation framework, stakeholder engagement, use of gap analysis, policy integration and coherence, leaving no one behind, partnerships, measurement and reporting, and using the UNSG’s common reporting guidelines. Regarding implementation of SDGs, the report found that VNRs generally did not include much information on specific policies adopted or funding allocated, and it recommended better reporting on means of implementation (SDG 17). Another broad review was conducted by the civil society group, Together2030, which analyzed only the VNRs’ main messages. It focused on institutional arrangements, stakeholder consultation, and some aspects of implementation, such as reporting on actions, balancing among the social, economic, and environmental dimensions of sustainable development, support for marginalized groups/populations, and gaps and challenges in implementation (Together 2030 2017). It found that reporting on implementation in VNRs was generally weak, although this conclusion was based only on main messages, and not on an analysis of the main reports.

Other reviews focus on specific topics. For example, a briefing note published by the Overseas Development Institute (ODI) analyses how the issue of “leave no one behind” is addressed by the VNRs (Sarwar and Nicolai 2018).

Much of the global discussion has emphasized monitoring national progress in achieving the SDG indicators. A policy brief by the International Institute for Sustainable Development (IISD) (Wagner, 2018) surveyed a range of related initiatives by international organizations, governments and local-level stakeholders including the UN Secretary-General’s “Progress Report towards the SDGs” (UN Secretary-General 2017), the two reports by the UN Statistics Division (UN Statistics Division, 2016, 2017) and the SDG Index and Dashboards Report created by the Sustainable Development Solutions Network (SDSN) and Bertelsmann Stiftung (Bertelsmann Stiftung and Sustainable Development Solutions Network 2018). Other UN Agencies, such as the UN Food and Agriculture Organization (FAO) and the UN Office for Disaster Risk Reduction (UNSIDR), have launched online platforms for reporting on the status of specific goals related to their activities.¹ IISD’s policy brief stresses that the main aim of these reporting tools is to contribute to a global overview of SDGs implementation progress.

Another major focus has been on national efforts to collect reliable data required for assessing the SDG gaps and for monitoring and evaluation processes (UNESCAP 2019; UNDESA 2017; UN DESA 2018b). This is certainly important, but it is also necessary to assess efforts.

Recommendations for a greater focus on concrete efforts and means of implementation have been highlighted by some of these reviews. Together 2030 concludes that “the pace of implementation remains a concern,” and that the “main messages should include more substance on implementation, including specific activities, progress, and challenges” (Together2030, 2017). ODI observed that “country governments still appear to be speaking about plans for implementation rather than progress itself” (Sarwar and Nicolai 2018). Another

study observes that issues addressed by SDGs are not new, and there are already many available policy options for addressing them, so the focus on data and indicators, while desirable, risks distracting attention from the need to take action, concluding that “it is not necessary to wait to take action until all of the indicators have been developed and all of the data have been collected (Elder and King 2018).

The issues raised by other assessments of VNRs are very important, of course, and they should continue to be assessed. However, it will be difficult to achieve the SDGs without coherent national policies and adequate budgets. Policies and budgets have not been addressed by existing assessments, or they have not been analyzed in detail, or these assessments have not found significant discussions of policies or budgets in VNRs. Therefore, this report examines policies and budgets in the G20 countries' detailed VNRs.

1.4 Outline of This Report

The rest of this report is organized as follows. Section two explains the methodology of this report. Section three provides an overview of individual country's policy and budget efforts on SDGs based on an analysis of their VNRs. Section four presents three comparative analyses of a) overall strategy on SDGs, b) countries' SDG-related policies, and c) countries' SDG-related budgets. Section five concludes.

2. METHODOLOGY

The scope of this assessment focuses on two aspects of “effort,” policies and budgets. This is based only on the information presented in the countries’ VNRs, specifically, the extent to which the G20 countries mention policies, initiatives, and budget amounts in their VNRs. Moreover, the scope of this assessment is limited to the countries’ domestic efforts, so discussion of international cooperation efforts is not included.

The G20 is the focus of this assessment for four reasons. First, the G20 countries are the leaders of the global economy, so their efforts will be a key determinant of the SDGs’ global impact. Second, the G20 countries are expected to make more efforts compared to many other countries due to their greater economic and institutional capacity. Third, the G20 countries have already adopted an SDG action plan,² so it is timely to conduct an assessment of their national efforts. Fourth, the limited number of countries in the G20 makes it feasible to analyse policies and budgets, which are usually complex and difficult to analyse in this context.

The EU, one of the G20 members, however, is not included in this assessment. This assessment focuses only on the individual countries.

Fifteen of the nineteen G20 countries (not including the EU) published a VNR between 2016 and 2018. As shown in Table 2, six of the G20 countries (China, France, Germany, Mexico, Republic of Korea and Turkey) published their VNR in 2016, six countries (Argentina, Brazil, India, Indonesia, Italy and Japan) in 2017, and four countries (Australia, Canada, Mexico and Saudi Arabia) in 2018. The four remaining countries, United States, United Kingdom, Russian Federation, and South Africa had not drafted a VNR by 2018. Three of the remaining countries have announced that they will present their first VNR in 2019 or 2020, leaving the United States as the only G20 country that will not have presented a VNR by 2020. Moreover, Mexico has already presented 2 VNRs, while 5 countries have plans to present a second time, either in 2019 or 2020. In the case of Mexico, this report will analyse the VNR issued in 2018.

Table 2: VNRs of G20 Countries

2016	2017	2018	2019 (planned)	2020 (planned)	Not Planned
<ul style="list-style-type: none"> • China • France • Germany • Korea • Turkey • Mexico 	<ul style="list-style-type: none"> • Argentina • Brazil • India • Indonesia • Italy • Japan 	<ul style="list-style-type: none"> • Australia • Canada • Mexico* • Saudi Arabia 	<ul style="list-style-type: none"> • Brazil* • France* • Indonesia* • Turkey* • South Africa • UK 	<ul style="list-style-type: none"> • Argentina* • Russia 	<ul style="list-style-type: none"> • US
6 countries	6 countries	4 countries (1 repeated)	6 countries (4 repeated)	2 countries (1 repeated)	1 country

* 6 countries either presented twice or plan a second presentation

In assessing the countries’ efforts, the first step was to identify the overall strategy of each country. Two aspects of their strategies were analysed: 1) the prioritization, which looks at whether countries address all the SDGs, and in case they do, if they address each individually or in clusters, or whether they address only a few and 2) whether countries created (or intend to create) a specific action plan for the SDGs or whether they aligned their national strategies with the SDGs without creating a separate SDG plan.

The list of policies of each country was compiled from all sections of its VNR. Most countries included a separate section on policies and actions, but in some cases additional policies were mentioned in other sections of the VNR. The intention was to compile only concrete policies and actions, not just general principles, directions, or statements about the “importance” of a particular issue. However, in some cases, it was not easy to determine the concreteness of a policy or action just based on the text on the VNR. Therefore, this report adopted a broad and generous interpretation, especially regarding policies and actions specifically listed as such in the VNRs. The following terms were considered as “concrete”: policy, plan, project, initiative, strategy, law (law reform), fund, and hotline.

The analysis of countries' budgets involved two elements. First, the countries which mentioned specific budget amounts for SDG-related policies were identified. Second, among the countries which mentioned specific budget amounts, those countries which reported aligning their national budget with the SDGs were identified.

It was not possible to fully distinguish between previously existing actions/ budgets, or new ones. Therefore, all concrete policies/actions and budgets were included regardless of whether it is current or planned.

In principle, SDG 17 focuses on the means of implementation (MOI). Although SDG 17 includes domestic financing (Target 17.1), it does not include policies, regulations, or laws, which are among the main means used by national and subnational governments to implement typical national and subnational goals. Most of the targets under SDG 17 address international cooperation, which is not the focus of this report. Moreover, SDG 17 does not include specific suggestions on how to implement the SDGs at the national level. Therefore, while there were some differences among the countries, the sections dedicated to SDG 17 in the VNRs mostly did not address specific efforts (particularly policies and budgets) to implement the other SDGs. Instead, most countries' discussions of SDG 17 addressed topics such as capacity-building, international trade, financial institutions and international cooperation for development. For this reason, except for a few countries that provided information on policies mentioned at the national level under SDG 17, SDG 17 is not addressed directly in the report.

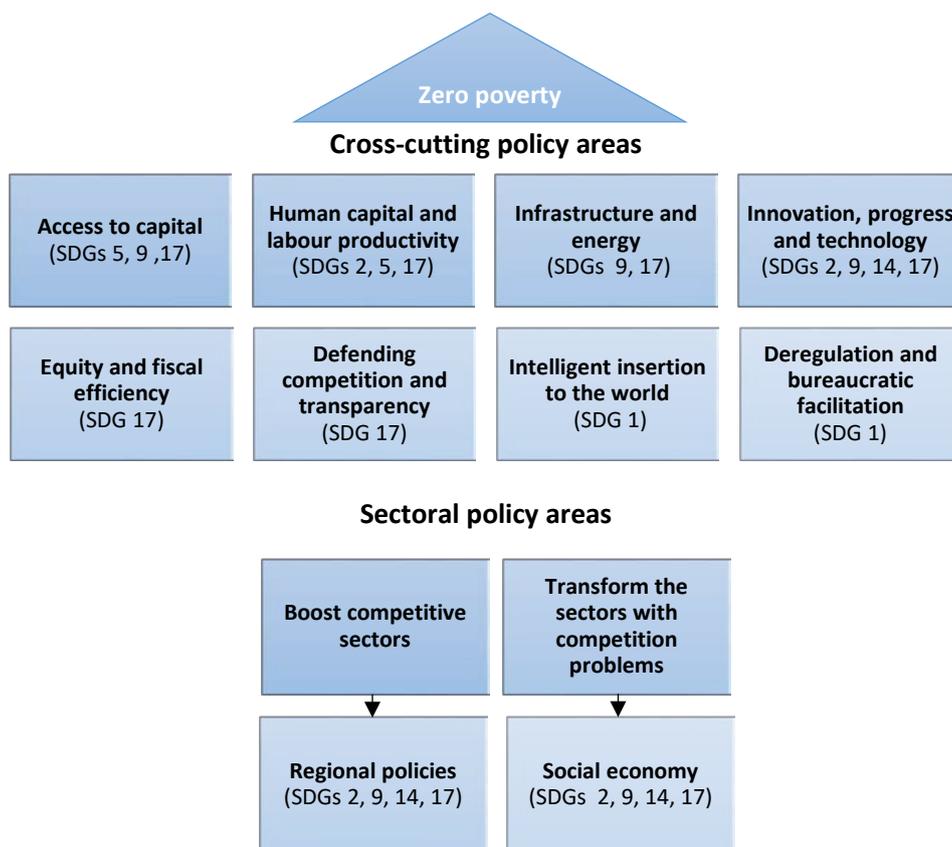
3. ANALYSIS OF INDIVIDUAL COUNTRIES

This section summarizes the VNRs of each G20 country which submitted one (between 2016 and 2018) in terms of its overall strategy, specific policies, and specific budgets to implement SDGs. The discussion of each country's overall strategy includes the country's approach to draft the VNR, such as which SDGs were addressed. Information on the policies and budget allocations comes only from the VNR, so it does not necessarily include all relevant policies.

3.1 Argentina

Strategy: Argentina published its first VNR in 2017, and it announced its commitment to publish a second one for the 2020 HLPF. Its VNR recognized the indivisibility of the goals and the need to engage all of them. However, only seven goals were addressed in its first VNR, the goals highlighted at the 2017 HLPF (SDGs 1, 2, 3, 5, 9, 14 and 17). Argentina's stated overall goal is achieving zero poverty, and this is evident in terms of the policies and budget allocations reported in its VNR. Argentina did not develop a separate SDG action plan. Instead, its overall approach harmonized its eight existing national priorities ("Objetivos del Gobierno") with the 17 SDGs by mapping the SDGs to the existing priorities. Several government bodies worked on the alignment, and they developed 100 targets adapted to the national context for monitoring purposes. The eight priorities are 1) macroeconomic stability, 2) establishment of a national productivity agreement, 3) development of infrastructure, 4) sustainable human development, 5) fight against drug trafficking and improvement of security, 6) institutional strengthening, 7) modernisation of the government, and 8) intelligent participation in the world.

Policies: Policies are discussed in Argentina's VNR in two places. First, its VNR connected the seven SDGs highlighted at the 2017 HLPF to eight cross-cutting policy areas and two sectoral policy areas which support the overall objective of eradicating poverty. This idea is illustrated in Figure 1 below. The policy areas are intended to reflect the eight national priorities. However, the VNR did not list any specific policies under these policy areas.



Source: Argentina VNR (Government of Argentina 2017)

Figure 1: Simplified Overview of Argentina's Comprehensive Strategy and Its Links to SDGs

Second, Argentina's VNR has another section which lists specific initiatives and policies. The VNR linked these initiatives and policies to three broad strategic policy areas which are especially related to poverty eradication: universal income, quality of life and social mobility. These policies and actions are listed in Table 3 below.

Table 3: Argentina's Concrete Policies for 3 Strategic Policy Areas Related to Poverty Eradication

Universal Income	Quality of Life	Social Mobility
<p>For children:</p> <ul style="list-style-type: none"> • Provided to all children in vulnerable situations whose parents do not have registered work (AUH) • Extension of the family allowances program and increase in amounts • Beneficiaries of a taxpayer's simplified scheme (Monotributistas social) now incorporated into family allowances • Temporary workers now can receive family allowances • For pregnant women • Refund of the Value Added Tax to beneficiaries of AUH & assignment by pregnancy 	<p>Quality health for all:</p> <ul style="list-style-type: none"> • Universal Health Coverage is provided • Free medicines for poor & free mandatory vaccinations for all 	<p>Care and encouragement for children:</p> <ul style="list-style-type: none"> • 10,000 kindergarten classrooms under construction
<p>For adults:</p> <ul style="list-style-type: none"> • Unemployment insurance increased by 750% in 2016 • Program for the transition to the social supplementary wage has been implemented 	<p>Access to decent housing:</p> <ul style="list-style-type: none"> • National Housing Plan with a projection of 120.000 homes in the next 3 years • 30-year mortgage loans with lower costs than rent 	<p>Quality education for all:</p> <ul style="list-style-type: none"> • Improvement of teachers' education ensured by the National Plan for Teachers Education. • Program to train 100,000 computer programmers & 1,000 entrepreneurs in 4 years. • Start to implement the school system evaluation • Launch of Master Plan establishing clear objectives for 10 years in key areas of the education system.
<p>For elderly:</p> <ul style="list-style-type: none"> • Universal pension for the elderly, as a minimum income floor and access to benefits of the Integral Medical Program for all people over 65 without retirement or pension • Historical reparation for retirees was implemented. • Return of the Value Added Tax to retirees and pensioners receiving the minimum amount 	<p>Healthy environment:</p> <ul style="list-style-type: none"> • National Water plan • National Habitat plan for 381 residential areas in urban areas & 96 vulnerable localities in rural areas. • Subsidy for transportation, water, sewers, gas, electricity for persons who are retired, disabled, or receive an Assignment by Child or unemployment benefit (Federal Social Tariff). Potentially benefitted 4, 3 million households. 	<p>More and better work:</p> <ul style="list-style-type: none"> • Reorientation of some social programs towards productive employment. • Wide access to microcredit • Expansion of the annual billing limit of the Monotributo Social (simplified tax regime), to provide more people with social coverage and access the pension system • Agreements in the oil, construction, automotive sectors to generate new jobs.

Source: (Government of Argentina 2017)

Also, two additional specific initiatives related to the cross-cutting policies were mentioned:

- Strengthening the Seed Banks by increasing collections 5 percent by 2020 and 10 percent by 2030.
- Federal Approach Program, which is part of the 22 benefits provided by the National Food Security Plan, which provides food through monthly credits.

As evident from Table 3, Argentina's VNR put significant emphasis on national efforts to eradicate poverty, and the listed policies seem to be fairly substantial. Argentina seems to be making concrete efforts to improve the living conditions of vulnerable groups, ensure that a healthy environment is available for all, and to make the education and work systems inclusive and accessible. However, the VNR directly addressed only some of the issues covered by the seven selected SDGs. The VNR did not mention policies related to topics such as gender equality, infrastructure, and marine protection.

Budget: Argentina's VNR stated that progress has been made in aligning the SDGs with existing national priorities to ensure that budgetary resources for SDGs implementation are available. Joint efforts have been made by the Chief of the Cabinet of Ministers, the Finance Ministry and the Ministry of Modernization to establish links between the eight national priorities and the national budget. The linkage between the eight priorities and the 2018 budget is the first step to ensure the subsequent linkage between the SDGs and the budget. This will enable the government to estimate the budget for every SDG.

In Argentina's VNR, specific budget amounts were listed in two sections. Only three SDGs (2, 3, and 14) had specific budget allocations, as illustrated in Table 4, since Argentina was still in the process of aligning the SDGs with the national budget.

Table 4: Budget Allocations Mentioned in Argentina's VNR

SDG	Budget Item	Amount (Argentinian pesos)
SDG 2	• Budget for agricultural activities related to sustainable agriculture as a percent of the Ministry of Agriculture's total budget	The baseline is 47.45% (2016) Planned increase of 5% for 2020, 10% for 2030
SDG 3	• For health research	Baseline 15 mil. increase to 60 mil. in 2030
SDG 14	• Budget for research to develop maritime and fishery areas as a percent of the overall national budget for science & technology	The baseline is 1.65% (2017), increasing to 3% by 2020 and 5% by 2030

Source: (Government of Argentina 2017)

In addition, the VNR included multiple tables listing the major national budget categories in the National Public Administration, along with their total amounts and changes in 2016. Table 5 reports some of the information from the VNR. It shows that during the fiscal year 2016 the public administration budget increased by 645,555 million pesos, an increase of 41.1 percent compared to the budget envisaged in the Administrative Decision 10/2016 of Distribution of Credits and Budgetary Resources (Decisión Administrativa 10/2016 de Distribución de Créditos y Recursos Presupuestarios). Table 5 shows that the two largest budget items by far are social security and social services, which are especially important for SDG 1. It also shows that every sector (except housing and urban planning) received a larger budget allocation than initially planned. Moreover, most areas received relatively large budget increases, many over 20 percent, with the overall budget increasing by over 40 percent.

Table 5: Budget Amendments to Argentina's Public Administration in 2016

Budget Area	Initial Budget*	Final Budget*	Change*	Change (percent)
Governmental administration	86,569	142,200	55,631	64
Defence and security	96,878	112,459	15,581	16.1
Social services	1,005,024	1,227,348	222,324	22.1
Health	62,963	77,024	14,061	22.3
Social assistance	23,202	33,273	10,071	43.4
Social security	716,062	899,004	182,943	25.5
Education and culture	122,819	133,790	10,972	8.9
Science and technology	23,972	29,449	5,477	22.8
Work	7,932	8,226	294	3.7
Housing and urban planning	30,751	25,378	-5,373	-17.5
Safe water and sewage system	17,323	21,203	3,880	22.4
Economic services	277,522	411,362	133,840	48.1
Public debt	104,134	322,314	218,180	209.5
Total:	2,575,151	3,443,030	867,880	33.7

* Unit: million pesos

Source: (Government of Argentina 2017)

These budget lines are not directly mapped to the SDGs. Nevertheless, Argentina's VNR explained that the budget increase for social assistance was intended to support the implementation of related SDGs. Moreover, many budget categories in the table seem to be directly related to the seven SDGs highlighted at the 2017 HLPF, such as social services, health, social assistance, social security, work, housing and urban planning, and safe water. However, other SDGs highlighted at the 2017 HLPF, such as SDGs 13 and 14, were not covered. Argentina's VNR also presented other budget items with more detailed explanations, such as twelve selected programs for populations in conditions of poverty and social vulnerability.

Argentina put much effort into reporting budget related information in its VNR. Most of the attention focused on SDG 1, and less attention was given to the other SDGs.

Overall: The analysis of Argentina's VNR shows that the government took concrete actions to enhance the synergies between the national initiatives and the SDGs. Concrete actions related to the objective of eradicating poverty, on social security and quality of life were mentioned, and fundamental policies such as universal income and universal health coverage were being implemented. Eradicating poverty is the main priority as can be seen in the section on Means of Implementation and from the significant increases in the budget allocated to social programs. Nevertheless, despite these efforts, not all the policy areas related to the seven SDGs were well covered by the VNR both in terms of both policies mentioned and budget.

Argentina's VNR suggested that, overall, it has made significant efforts and devoted substantial resources to SDGs. The country has not significantly modified its pre-existing national development plan, but instead, it was in the process of mapping the SDGs to its existing plans, policies, and budgets. Therefore, most or all the national budget may be supporting the SDGs. The VNR also showed that Argentina has expanded some policies and increased budget allocations in response to the SDGs, indicating that the SDGs may have influenced the country's policy making.

3.2 Australia

Strategy: Australia published its first VNR in 2018. It addressed each of the SDGs. No action plan for SDGs has been developed, since the VNR explained that SDGs are already consistent with the Australian Government's existing priorities and long-standing efforts across a range of sectors. To ensure holistic implementation of the SDGs, the government-funded research agency CSIRO, has been put in charge of the coordination of SDGs and Australian policies. CSIRO has worked to identify the interactions among the SDGs, the targets and indicators, in order to achieve outcomes more effectively.

Policies: Australia's VNR mentioned policies and initiatives for all SDG areas, which are listed below in Table 6. There was a special emphasis on the Leaving No One Behind (LNOB) agenda, especially the promotion of gender equality and involvement and protection of indigenous communities. Australia seems to have made substantial additional policy efforts in all areas, either launching new frameworks and initiatives in line with SDGs or strengthening already established ones by creating new synergies with the SDGs. Many of the policies are cross-cutting, and the discussion of each SDG indicates actions related to the LNOB agenda.

Table 6: Policies Mentioned in Australia's VNR

SDGs	Policies
SDG 1	<ul style="list-style-type: none"> • National Disability Insurance Scheme • National Disability Strategy • Individual Deprivation Measure (IDM) • Australian Priority Investment Approach to Welfare • Financial Wellbeing and Capability Program • First 1000 Days • Home and Community Care Program • Housing Affordability Plan • Humanitarian Program for migrant resettlement • National Affordable Housing Agreement (becoming the new National Housing & Homelessness Agreement, which will include the National Partnership Agreement on Homelessness) • National Framework for Protecting Australia's Children (2009-2020) • National Framework for Reducing and Eliminating the Use of Restrictive Practices in the Disability Service Sector • National Plan to Reduce Violence Against Women and their Children (2010-2022) • National Rental Affordability Scheme • National Settlement Framework • Reconnect program for youth at risk of homelessness
SDG 2	<ul style="list-style-type: none"> • Dairy Australia's Fert\$mart program for soil health • Agricultural Competitiveness White Paper • Australian Dietary Guidelines* • Farm Management Deposits Scheme • Intergovernmental Agreement on National Drought Program Reform • Managing Farm Risk Program • National Framework for the Management of Established Pests and Diseases of National Significance • National Collaborative Research Infrastructure • Geoscience Australia's Digital Earth supports using satellite data to aid farm practices.
SDG 3	<ul style="list-style-type: none"> • Universal health coverage • Qlife: a peer-supported telephone & web-based counselling & referral service for LGBTI • Medicare, a universal public health insurance scheme • The Pharmaceutical Benefits Scheme

	<ul style="list-style-type: none"> • National Aboriginal and Torres Strait Islander Health Plan 2013-2023 (and its Implementation Plan) • Mental Health First Aid (MHFA) • Aged Care Diversity Framework • Antenatal Care Guidelines • Australian Dietary Guidelines* • Australian National Diabetes Strategy • Australian National Breastfeeding Strategy • Cultural Respect Framework for Aboriginal and Torres Strait Islander Health 2016-2026 • National Action Plan for Endometriosis • National Antimicrobial Resistance Strategy • National Digital Health Strategy National Drug Strategy, including the National Alcohol Strategy and the National Aboriginal and Torres Strait Islander Peoples Drug Strategy • National E-Health Strategy • National Fetal Alcohol Spectrum Disorders Action Plan • National Framework for Action on Dementia • National Framework for Action to Promote Eye Health and the Prevention of Avoidable Blindness • National Framework for Advance Care Directives • National Framework for Health Services for Aboriginal and Torres Strait Islander Children and Families • National Framework for Maternity Services • National Framework for Universal Child and Family Health Services National Health Performance Framework • National HIV Strategy • National Strategic Framework for Aboriginal and Torres Strait Islander People's Mental Health • National Strategic Framework for Chronic Conditions • National Strategic Framework for Rural and Remote Health • National Strategic Plan for Asbestos Management and Awareness • National Strategies for Blood-borne Viruses and Sexually Transmissible Infections • National Strategy to Address Healthcare Associated Infections • National Strategy for Heart, Stroke and Vascular Disease • National Suicide Prevention Strategy • Program of Assistance for Survivors of Torture & Trauma (for asylum seekers) • Stop it at the Start
SDG 4	<ul style="list-style-type: none"> • Universal access to primary and secondary education • Smith Family's Learning for Life Program • Vocational courses for women • Increase loans to eligible students • Rural and Regional Enterprise Scholarships • Australian Indigenous Mentoring Experience (AIME) • Resource Smart School (in Victoria) • Child Care Safety Net • National Career Education Strategy • National Foundation Skills Strategy for Adults • National Partnership on Universal Access to Early Childhood Education • National Quality Framework for Early Childhood Education and Care • National Safe Schools Framework • National STEM School Education Strategy 2016-2026 • National Strategy for International Education 2025 • Commonwealth Grant Scheme • Questacon Smart Skills Initiative

	<ul style="list-style-type: none"> • Shell Questacon Science Circus
SDG 5	<ul style="list-style-type: none"> • 1800RESPECT, national telephone and online counselling and support • Pathways to Politics Program for women • Oothungs (sisters) in mining traineeship provides pathways for Aboriginal and Torres Strait Islander Women into the resources sector • Australian Public Service Gender Equality Strategy • National Action Plan on Women, Peace and Security (2012-2018) • National Outcome Standards for Perpetrator Interventions • Nat. Plan to Reduce Violence Against Women & their Children (2010-22) • National Sporting Organisations Initiative • Towards 2025: an Australian Government Strategy to Boost Women's Workforce Participation Women's Leadership and Development Strategy • Workplace Equality and Respect Project • Workplace Gender Equality Agency
SDG 6	<ul style="list-style-type: none"> • National Water Initiative • Murray-Darling Basin Plan, (long-term water management coordination policy) • Groundwater Replenishment Scheme • Melbourne Water System Strategy • National Landcare Programs Regional Land Partnerships • National Environmental Science Program • Environment Protection and Biodiversity Conservation Act 1999 • Australian Wetland Database • Council of Australian Governments' Strategy on Water and Wastewater Services in Remote (including Indigenous) Communities • Directory of Important Wetlands • Exploring for the Future • Great Artesian Basin Sustainability Initiative • National Groundwater Strategic Framework • National Water Infrastructure Development Fund • National Water Infrastructure Loans Facility • National Water Quality Management Strategy • Reef 2050 Water Quality Improvement Plan 2017-2022 • Water Efficiency Labelling and Standards Scheme
SDG 7	<ul style="list-style-type: none"> • National Energy Productivity Plan • National Energy Guarantee to integrate climate and energy policy (to be developed) • South Wales' Building Sustainability Index • South Australian Areas Energy Supplies Scheme to serve aboriginal • CSIRO Low Emissions Technology Roadmap • Emissions Reduction Fund • Energy Efficiency in Government Operations Policy • Equipment Energy Efficiency (E3) Program • Generation IV International Forum • Ministerial Forum on Vehicle Emissions • National Building Energy Framework • National Energy Customer Framework • National Energy Guarantee • National Energy Productivity Plan • National Strategy for Smart Electricity Networks • National Strategy on Energy Efficiency • Outback Power Initiative • Remote Indigenous Community Telecommunications Program • Remote Indigenous Internet Training • Renewable Energy Target • Solar Communities Program

SDG 8	<ul style="list-style-type: none"> • Corporate tax reforms • Investments in innovation, science, telecommunications and transport infrastructure • Streamlining of business regulatory processes • Improvements to competition laws • Forthcoming Modern Slavery Reporting Requirement • Under the National Innovation and Science Agenda, Australia is revising its laws to remove barriers to crowd-sourced equity funding • Financial Inclusion Action Plan • Vision Australia-Building Stronger Futures • Queensland Youth Services–Recycle Your Dreams • NECA Electrical Apprenticeships for young Aboriginal and Torres Strait Islander people • Headspace, national youth mental foundation providing online services • Australian Heritage Strategy • Business Research and Innovation Initiative • Career Transition Assistance Program • Community Development Program • Digital Marketplace Initiative • Employability Skills Training • Encouraging Entrepreneurship and Self-Employment Measure • Entrepreneurs' Program • Fair Work Institutions • Growing Jobs and Small Business Package • Indigenous Business Sector Strategy • Indigenous Procurement Policy • Jobactive • Job Jumpstart • Launch into Work Program • Mature Age Employment Package • National Business Simplification Initiative • National Economic Plan for Jobs and Growth • National Landscapes Program • National Work Experience Program • New Enterprise Incentive Scheme • ParentsNext for disadvantaged parents of young children return to work • Policy to Protect Vulnerable Workers • Prison to Work • Science in Australia Gender Equity Program • Stronger Transitions Program for displaced workers • Structural Adjustment Packages for displaced workers • Transition to Work Program • White Paper on Developing Northern Australia • Women in STEM and Entrepreneurship Program • Youth Employment Package – Empowering YOUTH Initiatives • Youth Employment Package – Youth Jobs PaTH • Youth Employment Strategy – encouraging entrepreneurship and self-employment
SDG 9	<ul style="list-style-type: none"> • Extensive safety upgrades to Queensland's Bruce Highway • South Australia law to allow on-road trials of driverless cars; New South Wales, the Cooperative Transport Initiative provides a 42 km road to enable testing of cooperative intelligent transport systems technology • New metro line connecting to the Western Sydney Airport by 2026. This is stage one of a multi-stage North-South Rail Line that will shape a new planned Western Parkland City • Tasmania's Coastal Adaptation Pathways project • The National Broadband Network • The Mobile Black Spot Program (telecommunications)

	<ul style="list-style-type: none"> • Geoscience Australia's National Positioning Infrastructure Program • Foundation Spatial Data Framework • ANSTO Innovation Precinct • Asset Recycling Initiative • Australian Government Infrastructure Investment Program • Australian Research Council Linkage Projects Scheme • Australian Transport Assessment and Planning Guidelines • Black Spot Program (roads) • Bridges Renewal Program • Cooperative Research Centres (CRC) Program • CSIRO Innovation Fund • Global Innovation Strategy • Heavy Vehicle Safety and Productivity Program • Industry Growth Centres Initiative • Investment Road and Rail Program • National Australian Built Environment Rating System • National Collaborative Research Infrastructure Strategy • National Environmental Science Program • National Freight and Supply Chain Strategy • National Guidelines for Transport System Management • National Highway Upgrade Program • National Innovation and Science Agenda • National Foundation Spatial Data Framework • National Land Freight Strategy • National Policy Framework for Land Transport Technology • National Port Strategy • National Positioning Infrastructure Strategy and its Program • National Remote and Regional Transport Strategy • National Strategy for Disaster Resilience • Northern Australia Beef Roads Program • Northern Australia Infrastructure Facility • Northern Australia Roads Program • Roads to Recovery Program • Universal Service Guarantee
SDG 10	<ul style="list-style-type: none"> • Closing the Gap framework (2008) • Newpin Social Benefit Bond, launched in 2013 by the New South Wales Government, Uniting and Social Ventures Australia, aims to improve life outcomes of children in care • Adult Migrant English Program • Community Support Program Commonwealth • Indigenous Procurement Policy • Multicultural Access and Equity Policy • National Anti-Racism Partnership and Strategy • National Financial Literacy Strategy
SDG 11	<ul style="list-style-type: none"> • City Deal: a new approach to model urban policy that seeks partnerships between the three levels of government and the community • Created the position of Minister for Urban Infrastructure and Cities and established a partnership framework • At the local government level, the cities of Melbourne and Sydney are participating in the international 100 Resilient Cities program • Progressively adopt building standards to encourage greener, more sustainable construction • The CEFC's sustainable cities investment fund • Safer Cities for Girls program, aims to redesign public places • National Cities Performance Framework

	<ul style="list-style-type: none"> • National Emergency Risk Assessment Guidelines • National Strategy for Disaster Resilience • Smart Cities Plan • Smart Cities and Suburbs Program
SDG 12	<ul style="list-style-type: none"> • National Waste Policy: Less Waste, More Resources (updated 2018) • Legislative measures and financial incentive scheme to establish an oil recycling industry in Australia (2016- 17, recycled 286 mil. litres of oil) • The states of Victoria and New South Wales, and the City of Brisbane, have introduced the Love Food, Hate Waste campaign • Ministers also agreed to cut the supply of waste and introduce a target to make 100 per cent of packaging reusable, recyclable or compostable by 2025. • Australian Packaging Covenant • The National Television and Computer Recycling Scheme, established in 2011 • National Food Waste Strategy • National Standard for the Env. Risk Management of Industrial Chemicals
SDG 13	<ul style="list-style-type: none"> • National Climate Change Resilience and Adaptation Strategy • The Emissions Reduction Fund • CoastAdapt coastal risk management framework • Critical Infrastructure Resilience Strategy • National Carbon Offset Standard • National Exposure Information System • National Partnership Agreement on Natural Disaster Resilience • National Strategy for Disaster Resilience • Ozone Protection and Synthetic Greenhouse Gas Management legislation • Safeguard mechanism
SDG 14	<ul style="list-style-type: none"> • Australian and Queensland Governments' Reef 2050 Plan • Tangaroa Blue Foundation's Australian Marine Debris Initiative • Victorian Government's Port Phillip Bay Environmental Management Plan • Great Barrier Reef Marine Park Act • Enforcement activities to combat unreported and unregulated fishing and destructive fishing practices • Australian Marine Parks Commercial Fishing • Alert Service Initiative • Commonwealth Fisheries Harvest Strategy • Integrated Marine Observing Systems (NCRIS) • Marine Bioregional Plans (four geographic marine regions) • Marine Protected Areas • National Action Plan for Aquatic Animal Health National • Aquaculture Strategy • National Strategy for the Management of Coastal Acidic Sulfate Soils • National Strategy for Reducing Vessel Strike on Cetaceans and other Marine Megafauna • Reef 2050 Long-term Sustainability Plan • Reef Trust • Reef Water Quality Protection Plan • Threat Abatement Plan for the Impacts of Marine Debris on Vertebrate Marine Life
SDG 15	<ul style="list-style-type: none"> • The National Landcare Program and Regional Land Partnerships sub-program • Environmental Protection and Biodiversity Conservation Act 1999 • Australian business and biodiversity initiative (multi stakeholder partnership including business, academia, NGOs, and government) • Program for the Endorsement of Forest Certification (PEFC). • Lake Eyre Basin Intergovernmental Agreement • 20 Million Trees • Access and Benefit-sharing Policy • Australian Antarctic Strategy and 20 Year Action Plan

	<ul style="list-style-type: none"> • Australian Business and Biodiversity Initiative • Australia's Biodiversity Conservation Strategy (2010-2030) • Australia's National Forest Policy Statement 1992 • Australia's Native Vegetation Framework • Australia's Sustainable Forest Management Framework • Capacity Building for Indigenous Rangers Strategy • Digital Earth Australia • Indigenous Protected Areas • Indigenous Rangers – Working on Country • Intergovernmental Agreement on Biosecurity • National Environmental Biosecurity Response Agreement • National Environmental Science Program and its Indigenous Engagement and Participation Strategy • National Reserve System • National Strategy for Ecologically Sustainable Development • Regional Forest Agreement framework • Strategy for Australia's National Reserve System 2009-2030 • Threatened Species Strategy • Working on Country Program
SDG 16	<ul style="list-style-type: none"> • Freedom Partnership to End Modern Slavery Initiative • My Blue Sky (website aiming to prevent and address forced marriage) • Fintel Alliance (public private partnership to combat money laundering) • Public Data Policy Statement issued in 2015. Obligates Australian Government entities to release non-sensitive data as open by default (it supplements the Freedom of Information Act 1982) • Open Government Partnership (commits governments to transparency) • Australian Illicit Drug Intelligence Program • National Action Plan to Combat Human Trafficking and Slavery 2015-19 • Australia's Strategy for Protecting Crowded Places from Terrorism • Indigenous Advancement Strategy • National Anti-Racism Partnership and Strategy • National Firearms Agreement • Open Government National Action Plan

Source: (Government of Australia 2018)

Budget: The VNR mentioned only a few specific budget amounts, both small and large, for a small number of policy areas. These are mentioned below in Table 7. The VNR also mentioned that some national and local institutions and organisations have adopted the SDG framework and integrated it into their policies and budgets.

Table 7: Budget Allocations Mentioned in Australia's VNR

SDGs	Budget Item	Amount (billion AUD)
SDG 1	Housing assistance	10 per year
SDG 7	Clean Energy Finance Corporation (CEFC) promotes private sector investments in clean energy technologies. It financed 85 clean energy projects in 2017	5.8
SDG 9	Northern Australia Infrastructure Facility	5.0
SDG 13	Government purchases of carbon credits through a reverse auction process	2.6
SDG 14	Funds for reef protection	0.5
Total		23.9

Source: (Government of Australia 2018)

Overall: Australia's VNR listed numerous concrete policies for each SDG leaving no SDG behind. These actions range from various innovative projects, initiatives, long-term and recently established plans, and some public-private partnerships. Many appear to be rather substantial. Australia decided to not adopt a specific SDG action plan, and it has been working to harmonize the SDGs with existing national frameworks. Australia's VNR especially highlighted actions supporting the LNOB agenda.

Regarding budget allocations, however, the VNR had much less information compared to policies. Specific funding was discussed for only six SDGs, with a total amount of 30.05 billion Australian dollars. Given the large number of activities listed under all the SDGs, this amount appears to be significantly understated. The total amount could be considerably greater if the spending for the activities under the other SDGs was included. It is not clear why the budget figures were not included for the policies, and Australia's VNR did not mention whether there is a plan to map the national budget to the SDGs.

3.3 Brazil

Strategy: Brazil published its first VNR in 2017 and committed to publish a second review for the 2019 HLPF. The first VNR focused only on the SDGs highlighted at the HLPF in 2017. For SDG implementation, the National Commission for the SDGs was preparing an SDG action plan. In the meantime, the existing national plan, the 2016-2019 Multi-year Plan, served as the national strategy for SDGs. A study on the alignment between the SDGs, including the 169 targets, and the Multi-year Plan was planned. Brazil's VNR focused on reporting its efforts related to three main issues, poverty, prosperity and transformation, in the context of the SDGs highlighted by the 2017 HLPF.

Policies: The VNR listed current policies, actions, and important initiatives for the SDGs addressed by the 2017 HLPF (except SDG 17). These are listed below in Table 8. One of Brazil's main priorities was the need to reform the fiscal regime and promoting greater fiscal discipline and responsibility. Thus, the VNR stated that it was not feasible to think about social and environmental benefits without a structural change of the fiscal regime, and it mentioned Brazil's recent strategy to deal with the fiscal crisis.

Table 8: Policies Mentioned in Brazil's VNR

SDGs	Policies
SDG 1	<ul style="list-style-type: none"> • Happy Children Program (2016) • Law no. 13,431 (2017) protects the rights of children and adolescent victims or witnesses of violence • National Policy for Social Assistance (PNAS) is implemented through the Unified Social Assistance System (SUAS) • There are 2 main programs for social assistance services: Basic Social Protection and Special Social Protection • Continuous Cash Benefit (BPC) • Bolsa Família Program (PBF – Family Grant Program) • Home Renovation Card Program. • Minha Casa Minha Vida Program (housing program) • National Rural Housing Program • National Policy on Risk Management and Disaster Response (PNPDC) • Risk and Disaster Management Program of the 2016-2019 PPA • Provisional Measure No.759 (2016) regulates rural and urban land regularization. It recognizes informal occupations and provides property and access to public and credit services to families in poor conditions. • National Agrarian Reform Program
SDG 2	<ul style="list-style-type: none"> • The Program for Food Acquisition from Family Agriculture Production (PAA) purchases products from family farms. • National School Meal Program (PNAE) • Harvest Guarantee Program • National Plan for Agroecology and Organic Production II (PLANAPO) (2016)
SDG 3	<ul style="list-style-type: none"> • The Unified Health System (SUS) covers over 70% of the population. • The Family Health Strategy (ESF) will be expanded. • The More Doctors Program was launched. • National Tuberculosis Control Program • National Malaria Prevention and Control Program • National Surveillance Policy

	<ul style="list-style-type: none"> • Actions for Prevention and Control of HIV, AIDS and other Sexually Transmitted Infections and Viral Hepatitis • Unified Health System (SUS) • National Plan to Combat the Aedes (combats the Aedes mosquito) • Fitness Gymnasium Program • Life in Traffic Program
SDG 5	<ul style="list-style-type: none"> • The program Policies for Women includes the National Policy for Fighting All Forms of Violence against Women • The Action Pro-Equity of Gender and Race • Women and Science Initiative • Maria da Penha Act and the Femicide Act • Law 13,427, dated 2017, which provided the inclusion of the principle of organization of specialized public assistance for women and victims of domestic violence in the Unified Health System • Women's Assistance Center - Call 180 Hotline
SDG 9	<ul style="list-style-type: none"> • The Investment Partnership Program strengthens coordination of infrastructure related public private partnerships. Under this program four auctioned airports were sold. • The Federal Government also auctioned the Santarém-PA port terminals and the passenger terminal at the Port of Salvador-Bahia • The National Program Startup Industry Connection • My Smart City builds on Digital Cities and Smarter Brazil programs. • Geostationary Satellite for Defence & Strategic Communications, 2017 planned launch
SDG 14 ³	<ul style="list-style-type: none"> • The Program for Oceans, Coastal Zones and the Antarctic • National Policy for Sea Resources (PNRM) • Integrated Coastal Management Project (Orla Project) • National Coastal Management Plan • Climate Change Program • National Adaptation Plan for Climate Change (NAP), launched in 2016. • The Program for Conservation and Sustainable Use of Biodiversity • Fisheries and Aquaculture Program: fishery management plans covering several species were developed in recent years and are in different implementation stages. Also, several fishing regulations were issued.

Source: (Government of Brazil 2017)

Budget: The Integrated System for Budget and Planning was expected to monitor how the 2016-2019 Plan relates to the 2030 Agenda, and it will generate data, analyses, and management reports regarding Federal Government efforts to achieve the SDGs. The VNR indicated specific budget allocations for only four areas, including both large and small amounts, which are listed below in Table 9. Therefore, the budget reporting in the VNR greatly underestimated the actual budget amounts linked to the SDGs, since Brazil considers much of its total government budget to be linked to the SDGs.

Table 9: Budget Allocations Mentioned in Brazil's VNR

SDGs	Budget Item	Amount (USD)	Total (USD billion)
SDG 1	Home Renovation Card Program initial allocation expected for 2017	313.83 mil.	104.33
	Housing program	104 bil.	
SDG 2	Food related program (allocated by 2019)	784.58 mil.	0.78
SDG 3	Zika virus vaccines	37.35 mil.	0.04
SDG 9	National Program Start-up Industry Connection	3.2 mil.	0.08
	My Smart City Program	75.64 mil.	
	Total		105.23

Source: (Government of Brazil 2017)

Overall: Brazil's VNR included a variety of concrete actions in each of the SDGs highlighted at the 2017 HLPF). Several social programs and a policy to ensure minimum income are aimed at eradicating poverty and hunger. Funds for the Unified Health System will be increased, and it has covered more than 70 percent of the population. Another priority was infrastructure investment, which was the focus of several programs such as the Investment Partnership Program, and the My Smart City program aiming at promoting the digitalization of cities. The VNR mentioned various policies as well as several national plans for the protection of the marine environment, biodiversity, and climate change adaptation. However, the VNR barely addressed the LNOB agenda. Overall, the VNR suggested that Brazil has prioritized areas such as an innovation, growth, infrastructure, and social programs.

Regarding the budget, the VNR covered only 4 SDGs. Moreover, most of the specific budget items are quite small, and there is only one substantial budget item, the housing assistance program, which amounts to 104 billion US dollars. The actual amount of spending related to the SDGs was probably much larger, if the long list of SDG-related policies is considered.

3.4 Canada

Strategy: Canada published its first VNR in 2018, which addressed each of the 17 SDGs individually. No separate action plan for SDGs was developed since the national policies were already considered to be aligned to the SDGs. An SDG unit was established to ensure effective coordination across federal departments. Canada has worked to advance all SDGs, with a special focus on five areas that contribute to the zero-poverty objective: 1) gender equality, 2) economic growth, reduction of socio-economic gaps, 3) self-determination and relations with indigenous people, 4) fostering inclusion, and 5) climate change and clean growth. Moreover, the VNR stated that Canada pays particular attention to the LNOB agenda and the inclusion of indigenous people.

Policies: The VNR listed the main national policies and actions for each SDG and identified next steps for implementing the 2030 Agenda. These are listed below in Table 10. The VNR explained that Canada has already reached a high standard of social and economic development, therefore, it will primarily focus on policies that address the poorest and most vulnerable segments of the population, including indigenous people, women, elderly, refugees, and the LGBTQ2 community. Under the LNOB agenda, Canada is creating a Recognition and Implementation of Rights Framework, in full partnership with First Nations, Inuit and Métis.

Table 10: Policies Mentioned in Canada's VNR

SDGs	Policies
SDG 1	<ul style="list-style-type: none"> • Poverty Reduction Strategy* • Canada Child Benefit (CCB)* • Multilateral Early Learning and Child Care Framework (2017)* • National Housing Strategy* • Canadian Workers Benefit* (from 2019) • Guaranteed Income Supplement* • Old Age Security Program • Community Volunteer Income Tax program • Canada Child Benefit for First Nations people • Reaching Home: Homelessness Strategy (2019) • First Nations Housing Strategy
SDG 2	<ul style="list-style-type: none"> • AAFC's Agro-Ecosystem Resilience Strategy • Poverty Reduction Strategy* • Agricultural Clean Technology Strategy • Food Policy for Canada • Canadian Agricultural Partnership (CAP) launched in 2018* • Drought Watch Initiative*
SDG 3	<ul style="list-style-type: none"> • Canada Health Act • Canada Health Transfer • Pan-Canadian Health Inequalities Reporting Initiative • In 2017 the Department of Indigenous Services Canada was created • Canada-Métis Nation Accord • Assembly of First Nations-Canada Memorandum of Understanding on Joint Priorities • Inuit Nunangat Declaration on Inuit-Crown Partnership • Canada's Healthy Eating Strategy • Healthy Living (program) • Aboriginal Diabetes Initiative • Drugs and Substances Strategy • Multi-sector Air Pollutants Regulation (2016) • HIB and Hepatitis C Community Action Fund

	<ul style="list-style-type: none"> • National Immunization Strategy • Canadian Guidelines for Sexual Health Education • National Inuit Suicide Prevention Strategy • Hope for Wellness help line (counselling services by First Nations and Inuit)
SDG 4	<ul style="list-style-type: none"> • Canada Social Transfer • Learn Canada 2020 • Canada Student Loans Program • Canada Education Savings Program • Canada Student Grant • Multilateral Early Learning and Child Care Framework (2017)* • Indigenous Early Learning and Child Care Framework • Canada Student Loans Program • Aboriginal Head Start on Reserve Program • First Nations and Inuit Child Care Initiative • CMEC Pan-Canadian Global Competencies Framework • Skills Boost Initiative • The new Indigenous Skills and Employment Training Program
SDG 5	<ul style="list-style-type: none"> • Gender Results Framework • Gender-based analysis plus (GBA+)* • Girl Guides of Canada (GGC's) • Canadian Charter of Rights and Freedoms • Appointed the first gender-balanced federal cabinet, created a federal ministry dedicated to gender issues, and the federal budget is gender-responsive. • Commitment to introducing pay equity legislation* • Canadian Human Rights Act and the Criminal Code (amended in 2017) • Apprenticeship Incentive Grant for Women • Women in Construction Fund • CanCode and PromoScience programs • Multilateral Early Learning and Child Care Framework (2017)* • It's Time: strategy to Prevent and Address Gender-Based Violence (2017)* • National Inquiry into Missing & Murdered Indigenous Women & Girls (2016) • Introduced new legislation to strengthen the Canada Labour Code (2017)
SDG 6	<ul style="list-style-type: none"> • Long-term strategy for drinking water in First Nations communities • Investing in Canada Plan* (support water infrastructure, incl. water treatment) • Safe Drinking Water for First Nations Act • The Canada Plan's Green Infrastructure Investment • Federal Sustainable Development Strategy* (established by the 2008 Federal Sustainable Development Act)
SDG 7	<ul style="list-style-type: none"> • Extended accelerated depreciation on energy efficient assets. • Oil and Gas Clean Technology Program • Canada's Building Strategy • Clean Energy, Education and Empowerment (C3E) Initiative • Equal by 30 campaign, is a platform in the energy sector to find common ground for action to achieve equal pay, leadership, opportunities by 2030. • Wataynikaneyap Power Project, one of the First Nation grid connection projects in Ontario • The Pan Canadian framework on clean growth and climate change (PCF) (2016) (more than 50 policy actions across all sectors of the economy) • Generation Energy, launched in April 2017 (largest national conversation about energy)
SDG 8	<ul style="list-style-type: none"> • Canada Child Benefit (CCB)* • Canada Workers Benefit (from 2019) • Increase in the Guaranteed Income Supplement* • Innovative Solutions (encourages growth that benefits everyone and procurement from women-led companies) • Canada Infrastructure Bank (supports transformative infrastructure projects)

	<ul style="list-style-type: none"> • Accessible Canada Act introduced to ensure a barrier-free Canada. • Targeted Employment Strategy for Newcomers, which includes the Foreign Credential Recognition Loans Program • 3-year Visible Minority Newcomer Women Pilot (beginning in 2018-2019), supports “programming for newcomer women who are also members of racialized communities”. • Introduced legislation in 2018 for proactive pay equity in federally regulated sectors • Clean Growth Hub* • Innovation Canada • Innovative Solutions Canada • Innovation Superclusters Initiative • Strategic Innovation Fund • 2017 Innovation and Skills Plan, aims to make Canada a global centre for innovation • Indigenous Skills and Employment Training Program • The Skills Partnership Fund
SDG 9	<ul style="list-style-type: none"> • Investing in Canada Plan* (infrastructure funding) • Federal Sustainable Development Strategy* • National Housing Strategy* • Canada’s Innovation and Skills Plan* • Connect to Innovate Program • Women's Entrepreneurship Strategy • Considering legislation (Bill C-25) to amend the Canada Business Corporations Act to require publicly traded corporations to provide data on the diversity structure of their boards and their diversity policies. • Pan-Canadian Artificial Intelligence Strategy • Pender Solar Initiative 2020
SDG 10	<ul style="list-style-type: none"> • Measures announced in 2018 to increase the availability and reliability of gender and diversity data, including the creation of a new Centre for Gender, Diversity, and Inclusion Statistics at Statistics Canada. • Canada Workers Benefit (2019)* • Canada Child Benefit (CCB)* • Employment Insurance Parental leave • Guaranteed Income Supplement* • National Housing Strategy* • Health of First Nations and Inuit • It’s Time (strategy to Prevent and Address Gender-Based Violence (2017))* • Commitment to introducing pay equity legislation* • Gender-based analysis plus (GBA+)* • Multi-year immigration plan (2017) • NewToBC, raise awareness about services and resources that support the settlement and integration of immigrants. • Accessible Canada Act* • The Government appointed a special advisor on LGBTQ2 (Nov. 2016) • Opportunities Fund for Persons with Disabilities • Workforce Development Agreements
SDG 11	<ul style="list-style-type: none"> • Build Smart Program • Urban Programming for Indigenous People initiative (2017) • Indigenous Community Development National Strategy • Smart Cities Challenge (2017) • 12-year infrastructure plan • Disaster mitigation program • Disaster Financial Assistance Arrangements (DFAA) • Pan-Canadian Framework on Clean Growth and Climate Change (PCF)* • 1977 Cultural Property Export and Import Act

	<ul style="list-style-type: none"> • Federal Sustainable Development Strategy* that includes the program Connecting Canadians with Nature • Investing in Canada Plan* • National Housing Strategy*
SDG 12	<ul style="list-style-type: none"> • Clean Growth Program (2017) • Sustainable Development Technology Canada • Clean Technology Data Strategy • Clean Growth Hub (2018)* • Innovation and Skills Plan* • Pan-Canadian Framework on Clean Growth and Climate Change (PCF)* • Forest Bio-economy Framework • Canadian Minerals and Metals Plan • Canada's Green Mining Initiative • Greening Government Strategy • Canadian Environmental Protection Act (2018)* • Chemicals Management Plan • Strategy for a Waste-Free Ontario • Metro Vancouver's Love Food Hate Waste Program • Food Policy for Canada • Small and Medium Enterprise Sustainability Roadmap • Canada-wide Action Plan supports greater producer responsibility • Contributions Program for Non-Profit Consumer and Voluntary Organizations, with which the Office of Consumer Affairs funds sustainable consumption and production – related projects.
SDG 13	<ul style="list-style-type: none"> • Pan-Canadian Framework on Clean Growth and Climate Change (PCF)* • National plan to reduce GHG emissions 30% below 2005 level by 2030. • Low Carbon Economy Fund • Investing in Canada Plan* (supports GHG emissions reduction & clean growth projects) • Disaster Mitigation Fund • Greening Government Strategy (2017) • Strategy on Short-lived Climate Pollutants, including black carbon and methane (2017) • Federal Sustainable Development Strategy (FSDS)* • Mid-Century Long-term Low-GHG Development Strategy (MCS) • Canada's Climate Change Adaptation Platform
SDG 14	<ul style="list-style-type: none"> • Oceans Protection Plan (2016) • Canadian Environmental Protection Act (2018)* • Canada's Ocean Supercluster
SDG 15	<ul style="list-style-type: none"> • Federal Sustainable Development Strategy (FSDS)* • Canadian Agricultural Partnership (2018)* • North American Waterfowl Management Plan (NAWMP) • Species at Risk Act • Habitat Stewardship Program • Drought Watch Initiative*
SDG 16	<ul style="list-style-type: none"> • Canadian Charter of Rights and Freedoms • Reviewing the national security framework to improve the accountability and effectiveness of national security and intelligence agencies. • National Crime Prevention Strategy • Aboriginal Community Safety Planning • Initiative to Take Action against Guns and Gangs • Truth and Reconciliation Commission's Calls to Action • Legal Aid Program • Indigenous Justice Program • Bill C-58 (2017) seeks to strengthen openness and transparency. • Elections Modernization Act (2018)

	<ul style="list-style-type: none"> • It's Time: Canada's Strategy to Prevent and Address Gender-Based Violence* • Tougher Penalties for Child Predators Act (2015) • Criminal Code amended (2017) to protect against gender identity based crimes.
SDG 17	<ul style="list-style-type: none"> • Women's Program (SDG 5) • Settlement services for immigrants and refugees: 1) orientation to support understanding of the Canadian legal system, 2) employment-related services, 3) language training

* Some policies were listed under more than one SDG

Source: (The Government of Canada 2018)

Budget: Canada's VNR indicated significant budget allocations for numerous policies addressing the SDGs, including almost every goal and mentioned significant amounts. These are listed below in Table 11. The 2018 federal budget also increased the allocation in priority areas identified by First Nations, Inuit and Métis partners compared to the previous budgets. Moreover, the 2018 budget was designed to be gender responsive. The VNR also mentioned that Canada's 2018 federal budget allocated new funds to establish an SDG Unit to ensure effective 2030 Agenda coordination across federal departments and agencies. In addition, the 2018 federal budget will include USD 5 billion over five years to support indigenous communities. The largest amount was for the Investing in Canada Plan, USD 180 billion over 12 years. Investment areas included "access to safe water and clean air, affordable housing and childcare, clean electricity grid interconnections, trade and transportation infrastructure, rural and northern infrastructure, and new urban transit networks" (pp. 70-71). This plan was mentioned under SDGs 6, 9, 11, and 13, but specific amounts were not always indicated for each SDG, and its overall composition was not clearly indicated. It is also possible that some of the amounts in this table may have been counted more than once, as the VNR text often was not clear on whether some funds were included in or separate from other funds.

Table 11: Budget Allocations Mentioned in Canada's VNR

SDGs	Budget Item	Amount* (USD)	Total* (USD bil.)
SDG 1	National Housing Strategy (10 years)	40 bil.	42.2
	To address homelessness (10 years)	2.2 bil.	
SDG 2	Canadian Agricultural Partnership (2018)	3 bil. (5 years)	3.0
SDG 3	Indigenous people's health (previous 2 budgets)	12 bil.	12.0
SDG 4	Increased funding for Post-Secondary Student Support Program (for indigenous students) (2017 budget, 2-year increase)	90 mil.	3.1
	Transfers to provinces to support skills training and employment programs (Will increase 21% by 2021-2022)	"Nearly" 3 bil. per year.	
SDG 6	Water and water infrastructure on reserves for indigenous people	1.8 bil. (2016 budget, 5 yrs.)	13.9
	Improve access to clean & safe drinking water on reserves (2018 budget, 3 years)	172 mil.	
	Water projects (2016 budget allocation)	754 mil.	
	Investing in Canada Plan (infrastructure support, including water and wastewater infrastructure)	9.2 bil.	
	Clean Water and Waste Water Fund	2 bil.	
SDG 8	Indigenous Skills and Employment Training Program (2 bil. over 5 years, 408.2 mil. annually)	2 bil.	2.0
SDG 9	Investing in Canada Plan, 180 bil. over 12 years from 2016. 9.2 bil. included under SDG 6. Amount from 5 priority areas includes: <ul style="list-style-type: none"> • Public transit: 28.7 bil. 	170.8 bil.	204.6

	<ul style="list-style-type: none"> Green infrastructure: 26.9 bil. Social infrastructure: 25.3 bil. Infra. for rural & northern communities: 2 bil. Trade & transportation infrastructure: 10.1 bil. 		
	Green infrastructure initiatives to reduce GHG emissions (by the end of 2025-2026)	20 bil.	
	Initiatives related to the national housing strategy, including 225 mil. to improve housing conditions for indigenous people not living on reserve.	11.2 bil.	
	High-speed internet for remote communities (by 2021)	0.5 bil.	
	Funds to increase employment support (annual)	2 bil.	
	Strategy for artificial intelligence	125 mil.	
SDG 10	Canada Social Transfer (increase by 2022)	2 bil.	2.0
SDG 11	National Housing Strategy (10 years from 2017)	40 bil.	73.1
	Build Smart (Canada's building strategy) (8 years)	182 mil.	
	Support public transit infrastructure in provinces (over 10 years)	28.7 bil.	
	Disaster Mitigation and Adaptation Fund	2 bil.	
	National Trade Corridors fund	2 bil.	
	Smart Cities Challenges, prize to cities for smart community approaches, over 10 years from 2017.	225 mil.	
SDG 12	Clean Growth Program (2017)	155 mil.	3.0
	Financing clean tech firms (2016, 2017)	1.4 bil.	
	For Sustainable Development Technology Canada program (2016, 2017)	400 mil.	
	To support research, dev., demonstration, adoption of clean technology in natural resources sectors (2016, 2017)	200 mil.	
	For clean energy infrastructure (2016, 2017)	822 mil.	
	Clean Technology Data Strategy (2016, 2017)	14.5 mil.	
SDG 14	Ocean Protection Plan (2016)	1.5 bil.	1.5
SDG 15	Canada's Nature Legacy (2018, over 5 years)	1.3 bil.	4.3
	Canadian Agricultural Partnership (2017 over 5 years)	3 bil.	
SDG 16	Outreach and legal aid for victims of sexual harassment in the workplace (2018, over 5 years)	50 mil.	0.05
SDG 17	Women's Program (over 5 years)	Add'l 100 mil.	0.1
Total			364.9

* Figures are assumed to be USD, although the VNR does not specify this clearly. Only one table in the Annex specifically refers to Canadian Dollars (CAN\$).

Source: (The Government of Canada 2018)

Overall: Canada's VNR is one of the most substantial among the G20 countries in terms of policies and budget allocations. Budget allocations were mentioned for eleven SDGs, mostly involving rather substantial amounts. Many policies and programs encompassed more than one SDG. The largest program may be the Investing in Canada Plan for funding multiple types of infrastructure. The amount of \$180 billion encompassed 4 SDGs.

Canada's starting point for the SDGs was already relatively high in several areas. It is not easy to assess the extent to which SDGs have influenced Canada's policies and budgets based on the information in the VNR, but SDGs might have motivated some development of cross-cutting policies and increased efforts for the LNOB agenda, since the VNR highlighted a variety of inclusiveness strategies for indigenous people and other vulnerable groups.

3.5 China

Strategies: At the 2016 HLPF, China did not develop its VNR as a separate document. Instead, China presented its National Plan on Implementation of the 2030 Agenda for Sustainable Development as its VNR. China's National Plan covered all the SDGs, but it mainly emphasized the development of national indicators rather than concrete actions. Nevertheless, some concrete policies and actions were included, especially broad national policies. Under this Plan, SDGs were planned to be implemented incrementally through seven approaches: synergy of strategies, institutional guarantee, social mobilization, resource input, risk management, international cooperation, and oversight and review. The 13th Five-Year Plan (China's national development plan) contained a commitment to the "active implementation of the 2030 Agenda for Sustainable Development", ensuring the alignment between the 2030 Agenda and China's mid-and-long term development strategies.

Policies: China's National Plan mentioned a variety of policies and actions. Most were linked to specific SDGs, and they are listed below in Table 13. However, some policies were not linked to specific SDGs but instead were classified more broadly in the economic, social, or environmental spheres, as shown in Table 12.

Table 12: Policies Mentioned in China's VNR Classified by Fields of Action

Fields of action:	Policies
Economic	<ul style="list-style-type: none"> • National Outline for Innovation-Driven Development Strategy* • National Sustainable Agricultural Development Plan (2015-2030)* • National Outline for Information Technology Development Strategy
Social	<ul style="list-style-type: none"> • Decision of the Communist Party of China (CPC) Central Committee and the State Council on Winning the Tough Battle in Poverty Reduction • Healthy China Outline (2030)
Environmental	<ul style="list-style-type: none"> • China Biodiversity Conservation Strategy & Plan of Action (2011-30) • National Climate Change Program (2014-2020)

* These are repeated below in Table 13. The other policies in this table were not repeated.

Source: (Government of China 2016)

Table 13: Policies Mentioned in China's VNR Classified by SDGs

SDGs	Policies
SDG 1	<ul style="list-style-type: none"> • By 2020, ensure universal social protection coverage for eligible citizens • By 2020, improve regulations to protect women's rights to participate in economic development • By 2020 make microfinance fully accessible to eligible poor households • By 2020 give equity compensation to resident in areas whose land was used for the development of hydropower or mineral resources
SDG 2	<ul style="list-style-type: none"> • Launch nutrition improvement project • Conduct education campaign on health • Provide nutrition guidance • Ensure financial institutions increase loans to farmers, agricultural businesses. • Implement the National Plan for Sustainable Agriculture (2015-2030) • By 2020, incrementally expand the scope and scale of Green Box subsidies and improve Yellow Box policies • Launch circular agriculture demonstration projects • Set up pilot zones of sustainable agricultural development • By 2020, set up a national system for germplasm collection

	<ul style="list-style-type: none"> • Set up repositories for biological resources • By 2020, create a stockpiling system for tree seeds, with a seed reserve of 7 mil. kg and over 95 percent qualified rate of seedling quality
SDG 3	<ul style="list-style-type: none"> • Various initiatives for substance abuse treatment: 1) implement laws and regulations on the management of narcotic drugs and psychotropic substances, 2) apply strict approval procedures for import and export of the above-mentioned substances. 3) develop technical standards for the diagnosis of alcohol-related disorders. 4) strengthen personnel training • Improve laws, regulations to accelerate building transport safety system • Enhance emergency response capabilities by improving related institutions, training • Improve education on contraception, prenatal & postnatal care. • Launch campaign & education on sexual health targeted at youth & migrants • By 2020 launch the scientific child rearing and healthy youth development initiative • By 2020, increase the number of public health staff per 1,000 residents to over 0.83 and general practitioners per 10,000 residents to 2 • By 2020 establish a centralized environment monitoring system • Improve the environmental information disclosure system • Reform the environmental governance • Establish emission permit system including all fixed polluting sources • By 2020, implement the WHO Framework on Tobacco Control to crack down illicit trade of tobacco products • Improve vaccine quality • Establish full production-application traceability mechanism for vaccines • Increase the assistance of health and medical care facilities • By 2020, upgrade 95 emergency command health centres in cities
SDG 4	<ul style="list-style-type: none"> • Universalize 9-year free compulsory education, improve quality • Improve the fund guarantee system for urban and compulsory education • Expand public & welfare-oriented preschool education, support development of kindergartens • Ensure eligible children in rural areas and newly eligible children attend kindergarten • Improve funding for preschool education to help less-privileged people • Improve the quality of kindergartens teachers • Waive tuition and fees at secondary vocational schools • Promote work-study integration and school-enterprise cooperation. • Advance IT application in education • Promote distance education to make high-quality education resources more accessible • Open special education schools in counties with more than 300,000 residents and ensure 12-year free education for children with disabilities • Upgrade facilities and equipment for underperforming and boarding schools
SDG 5	<ul style="list-style-type: none"> • Implement the National Outline for Women's Development • Implement the National Outline for Children's Development • Implement the Marriage Law and related laws and regulations • Prohibit interference in marriage freedom, including child marriage • Formulate laws, regulations and policies to promote women's participation in decision making and management • Intensify women's and children's health care services • Formulate laws protecting women's right to participate in economic development • Enforce the Law on the Protection of Women's Right and Interests, the Law on the Protection of minors, the Marriage Law and the Anti-Domestic Violence Law
SDG 6	<ul style="list-style-type: none"> • Launch project to consolidate and improve rural drinking water safety • Implement the Water Pollution Prevention and Control Action Plan • Intensify monitoring of key functional water zones and sewage discharge outlets • Build a national ecological security framework • Establish water efficiency assessment systems
SDG 7	<ul style="list-style-type: none"> • Restructure power grids to ensure full rural power coverage by 2020

	<ul style="list-style-type: none"> • Reform and restructure the energy industry through the development of the Internet of Things, big data and artificial intelligence
SDG 8	<ul style="list-style-type: none"> • Implement the Made in China 2025 strategy* • Implement the Ten-year Framework of Programs on Sustainable Consumption and Production, and improve resource efficiency • Enforce the Law on Promotion of Employment • Improve employment and entrepreneurship service • Launch a lifelong vocational training initiative • Crack down on illegal and criminal activities with law and provide special protection for underage workers aged 16 and 18 • Implement the Action Plan for Fighting Human Trafficking (2013-2020), strengthen accountability for handling cases of child trafficking • Strengthen supervision of enterprises with high risk of occupational diseases • Implement the Plan for Promoting the Development of Financial Inclusion (2015-2020)* • Implement initiative to promote employment and entrepreneurship for university graduates • Provide free vocational training for those from poor families
SDG 9	<ul style="list-style-type: none"> • Implement the Made in China 2025 strategy* • Advance the Belt and Road Initiative • Promote SME development through building international SME cooperation parks (zones) • Implement the Plan for Promoting the Development of Financial Inclusion (2016-2020)* • Establish a mechanism of indexes and constraints on equipment size, technology and techniques, energy consumption, environmental protection and safety to eliminate outdated industrial capacity • Implement the National Innovation-driven Development Strategy • Intensify technical support and assistance to other developing countries • Promote the information industry by accelerating the application and penetration of high-speed fiber optic and wireless broad-band networks
SDG 10	<ul style="list-style-type: none"> • Advance reform of the household registration system, and make public services equally accessible to all
SDG 11	<ul style="list-style-type: none"> • Implement the "public transport first" strategy • Implement the Law on Protection of Cultural Relics • Implement the Law on Intangible Cultural Heritage • Implement the Regulation on the Management of Scenic Spots and Regulations on Museums • Formulate urban air quality standards • Control the intensity of urban development • Reserve adequate green space in urban and rural areas • Raise energy-saving standards for building and promote low energy consumption building • Emergency Response Law • Regulations on Prevention and Control of Geological Disasters • Meteorology Law • Regulations on Forest Fire Prevention • Road Traffic Safety Law
SDG 12	<ul style="list-style-type: none"> • Advance legislation on sustainable consumption and green standards • Enforce the extended producer responsibility system • By 2020, develop preliminary standards, green government procurement systems
SDG 13	<ul style="list-style-type: none"> • Integrate the implementation of intended nationally determined contributions into national strategies and plans • Formulate the Work Plan for Green House Gas Emissions Control during the 13th Five-Year Plan period and take climate mitigation actions
SDG 14	<ul style="list-style-type: none"> • Establish a nationwide, online monitoring system for marine environment • Establish a more effective action plan based on scientific assessment of the impacts of climate change and human activity on marine environment • Expand coastal and maritime protected areas

	<ul style="list-style-type: none"> • Incorporate preservation of natural coastlines into the performance evaluation system for coastal provincial governments • Promote the sustainable domestic fishing industry • Amend the Provision on the Administration of Fishery Licensing • By 2020, prohibit subsidies that contribute to illegal fishing activities • Improve social protection for fisherman • Support implementation of the Intergovernmental Oceanographic Commission Criteria and Guidelines on the Transfer of Marine Technology
SDG 15	<ul style="list-style-type: none"> • Establish protection systems for wetlands and degraded wetlands • Establish a legal system for natural reserve lands • Launch large-scale land greening campaign, prohibit commercial cutting of natural forests • Explore the establishment of a working mechanism for the government to purchase social services for afforestation and forest preservation • Focus on key forestry projects • Improve the protection system for natural forests • Prohibit commercial cutting of natural forests, protect forest ecosystems • Build a national germplasm bank of forest resources • By 2020, build ecological corridors and a biodiversity protection network • Launch projects of biodiversity protection • Increase investment in ecosystem protection and restoration • Increase investment in the protection of biological genetic resources • Make biodiversity protection plans • Require local governments to better protect the environment and biodiversity • Conduct basic survey and assessment of biodiversity and build a monitoring network and database for biodiversity • Enforce the Law on the Protection of Wildlife and accelerate improvement of the Lists of Wildlife under Special State Protection
SDG 16	<ul style="list-style-type: none"> • Implement the Outline for Children's Development (2011-2020) while drawing up the Outline (2021-2030) • Implement the Law on the Protection of Minors • Establish a public legal services system that covers urban and rural areas • Implement the Regulation on Household Registration • Implement the Law on Resident Identity Cards

* Some policies were listed under more than one SDG.

Source: (Government of China 2016)

Budget: The Chinese Plan did not explicitly include budget allocations. However, the section on resource inputs stated that China will create a financial system structured by a division of labour and complementarities among financial sectors and will make sure that the financial industry will promote sustainable development. The list of policies included many laws and major high-profile policies such as Made in China 2025 and Belt and Road, so it may be expected that the budget to be allocated would be quite substantial.

Overall: Overall, China's VNR provided substantial information on the country's concrete actions at the national level to implement the SDGs. A few of these actions seem to be already adopted, while others may be new or under development. However, the majority of the VNR focuses on national targets and objectives.

3.6 France

Strategies: France published its first VNR in 2016, and all the SDGs were addressed. The main goals for France were reducing social, educational and gender inequalities, maintaining a healthy ecosystem, and the sustainable management of natural resources. The VNR explained that the national plan for the SDGs will be developed in a highly participative and inclusive manner, advised by a committee of international experts. The multidisciplinary nature of this committee was hoped to ensure a holistic approach. Work was also underway to develop national indicators for monitoring purposes, and it was expected to result in ten new wealth indicators to support the measurement of progress beyond GDP.

Policies: France's approach was to strengthen and improve existing policies rather than establish new policies specifically for the SDGs. France's VNR explained that the contents of the SDGs were already part of the national sustainable development plan before the SDGs were adopted, and it showed the level progress that previous policies and programs already achieved. Nevertheless, the VNR listed some new or long-term policies, particularly for the overall priority areas, such as the 2015-2017 multiannual poverty eradication and social inclusion plan to guarantee greater access to housing. These policies are listed below in Table 14.

Table 14: Policies Mentioned in France's VNR

SDGs	Policies
SDG 1	<ul style="list-style-type: none"> • The 2015-2017 multiannual poverty eradication and social inclusion plan • Rights Meetings (help people apply for the Inclusion Benefit Scheme) • Family allowance funds (CAF) • Local authorities are launching actions such as social microcredit
SDG 2	<ul style="list-style-type: none"> • The Stop Food Waste Pact • The 13 October 2014 Act on the Future of Agriculture, Food and Forestry • The Agriculture Innovation 2025 plan
SDG 3	<ul style="list-style-type: none"> • The Healthcare Innovation Investment Fund • The Health Act • Regional healthcare pact launched in December • The 3rd National Environmental Health Plan for 2015-2019 • Universal Healthcare System (PUMA)
SDG 4	<ul style="list-style-type: none"> • The July 2013 pluriannual French Republic School Reform Policy Act • Reform of the priority education policy • The Cordées de la Réussite university entry program • Parcours d'Excellence (a lower secondary coaching & cultural program to establish mentoring relationships between university students and lower & upper secondary pupils)
SDG 5	<ul style="list-style-type: none"> • Act on Balanced Gender Representation on Boards of Directors and Equality in the Workplace • June 2000 Act on Gender Equality in Politics • Inter-ministerial Plan for Gender Equality in the Workplace • Acts against sexual harassment (2012) and for real gender equality (2014) • Access to abortion and contraception has been facilitated by fully covering the process of consultations and diagnosis for minors aged 15 to 18, providing free morning-after pills for university students, and by expanding local abortion facilities nationwide. A website to provide information was established. • April 2016 act aims to step up action against the system of prostitution • Parental leave has been reformed in order to include fathers
SDG 6	<ul style="list-style-type: none"> • EU Water Framework Directive (2000) • Water Development and Management Master Plans (SDAGEs) • The 3rd National Environmental Health Plan (PNSE3)
SDG 7	<ul style="list-style-type: none"> • Positive Energy Territory for Green Growth (PET-GG)

	<ul style="list-style-type: none"> • Energy Transition for Green Growth Act (2015)* • A climate energy contribution was built into petroleum taxes.* • The government will propose a minimum carbon price, about 30 euros/ tonne in the power generation sector in 2017. • Energy Transition Fund • The 2012 introduction of the 50 kWh/m² per year energy use cap and the target of 500,000 energy-smart housing retrofits per year starting in 2017.
SDG 8	<ul style="list-style-type: none"> • 2012 plan to tackle employment included an emergency plan, the reform of the national vocational training system, doubling the number of training courses (2016). Act of 1 March 2013 introduced the Intergenerational Contract to promote youth employment.⁴ • New Face of Industry in France initiative (under general section) (2013), which aim to project French businesses on new economic markets. • New Resources and Sustainable Cities (2 solutions that focus on energy transition) • Industry of the Future program (to promote modernisation and digital technologies) • New industrial France (new initiative) • 13,000 starter contracts reduce contributions for employers who hire persons under 30 or who are long-term unemployed. Other incentives for companies with fewer than 250 employees which hire new employees. • The Investment in Future program • SRI (soc. responsible investing) label, energy & ecological transitions for climate label
SDG 9	<ul style="list-style-type: none"> • Research tax credit • French Tech and Green Tech Verte • The 2012 Pact for Competitiveness, Growth and Employment extended to include small and medium enterprises.
SDG 10	<ul style="list-style-type: none"> • Social and tax reforms introduced in recent years • The 2015-2017 plan to combat racism and anti-Semitism • The law on asylum reform was passed in July 2015 • March 2016 law introduced a multiyear residence permit for foreigners.
SDG 11	<ul style="list-style-type: none"> • The housing energy renovation plan • New plan to offer better accommodation for the homeless • Breathable Cities in Five Years Initiative • Assistance for 20 local authorities to develop 5-year infrastructure plans • 2000 Social and urban development policy
SDG 12	<ul style="list-style-type: none"> • 153 Zero Waste Territories; initiative to promote circular economy • 2015 Energy Transition for Green Growth Act* • Environmental labelling initiative • Environmental and Social Reporting Requirement for Companies (2012)
SDG 13	<ul style="list-style-type: none"> • Energy Transition for Green Growth Act* • Since 2014 the polluter-pays principle has been applied through the climate energy contribution, a tax on all emissions from fossil fuels.* • The French initiative for coral reefs (IFRECOR) • Increased climate energy contribution from 22 to 100 euro/tonne from 2016-30. A carbon floor price for electricity will be imposed in 2017.* • Climate change adaptation plan (2011-2015) • Energy transition for green growth act (2015)*
SDG 14	<ul style="list-style-type: none"> • France implements the Common Fisheries Policy (CFP) updated in 2013 • The regional consistency plans (SCOT) aim to preserve one-third of shores as wilderness between 2020 and 2030. • National biodiversity strategy (2011-2020) • National strategy for the sea and the coast (SNML) • SME Biodiversity 2015 Program • Immediate moratorium on oil and gas prospecting in the Mediterranean.
SDG 15	<ul style="list-style-type: none"> • Implementing natural heritage protection

	<ul style="list-style-type: none"> • A bill for the restoration of biodiversity, nature and landscapes (currently being debated) ratifies the Nagoya Protocol • France's Ministry of the Environment has launched the French evaluation of ecosystems and ecosystems service (EFESE).
SDG 16	<ul style="list-style-type: none"> • 21st century justice, is a reform under way in France. • The national crime prevention strategy (2013-2017) addresses youths affected by crime, and improved prevention of violence against women. • The Act to prevent and tackle anti-social behaviour, public disturbances and terrorist acts in public transport (2016) was reinforced. • Introduction of independent administrative authorities • Expand court supervision and legislative measures such as legalising same-sex marriage

* Some policies are listed under more than one SDG.

Source: (French Republic 2016)

Budget: For almost all the SDGs, a budget allocation was mentioned, including both small and large sums. These are listed below in Table 15. The main areas receiving funding were poverty eradication and social programs, gender equality, innovation and cities, energy transition and economic incentives for entrepreneurial projects.

Table 15: Budget Allocations Mentioned in France's VNR

SDG	Budget Item	Amount (billion euros)	Total
SDG 1	To ensure basic services for all	2.6	6.6
	Poverty plan	4/ year	
SDG 3	To assist entrepreneurs	0.34	0.34
SDG 5	Government has doubled the resources allocated to violence against women	Additional 0.066 over a three-year period	0.13
SDG 6	Climate change mitigation (13 projects)	0.450	0.45
SDG 7	Allocated to local authorities for the energy and ecological transition in infrastructure, and transportation	0.0005	0.35
	Energy Transition Fund to promote low-carbon footprint	0.350	
SDG 8	Funds allocated by a Public Investment Bank to support promotion in 2014	21.7	21.7
	Renewable energy	0.800 per year	
	Future industrial projects	0.425	
	PIA2 green loans	0.340	
	Agricultural sector	0.500 per year	
SDG 9	Future Program, implemented since 2010 to finance innovative investment based on the knowledge economy and sustainable development	47	47
	R&D in 2013	2.24% of GDP	
SDG 11	Accommodation for poor people	0.105	40.1
	Breathable Cities Initiative: help 20 local authorities acquire clean vehicles	0.001	
	Social & urban dev. policy to finance renovation of the most run-down neighbourhoods	40	
Total			116.7

Source: (French Republic 2016)

Overall: As already mentioned, the country has achieved a high standard of development, but the SDGs were seen as a valuable new framework for developing long-term policies. An SDG action plan and national indicators for monitoring SDG implementation were being developed based on an inclusive process involving all segments of society. Moreover, the VNR stated that the SDGs provide the opportunity to focus on goals that are of high priority for France, such as environmental protection, gender equality, access to social services, and good governance. The country addressed all the SDGs in the VNR, listing a variety of policies for each SDG area, as well as concrete budget allocations.

3.7 Germany

Strategies: Germany presented its first VNR at the 2016 HLPF, and it planned to present the second review in 2021. The report addressed each individual SDG and specified that no specific plan for the SDGs has been developed. Instead, the existing National Sustainable Development Strategy would provide the key framework for implementing the sustainable objectives of the 2030 Agenda, although it will be revised taking the SDGs into account. The VNR explained that, in the exercise of harmonizing the National Sustainable Strategy with the SDGs, Germany will not adopt all the targets and international indicators, partly because they do not match with the national context and partly because Germany's starting point is already more developed, and its objectives are more ambitious. Four principles guide the national strategy: intergenerational equity, quality of life, social cohesion, and international responsibility. The government focused on three aspects of policies for each SDG: 1) the domestic impacts of implementation of policies, 2) impacts on policies on other countries and on global public goods, and 3) initiatives that can support other countries.

Policies: Germany had already established numerous policy frameworks that are implementing the SDGs at the national level based on existing policies, since the country has already achieved a high level of development and good progress on SDGs. However, for many goals, the VNR mentioned recent legislation and plans. These are listed below in Table 16.

Table 16: Policies Mentioned in Germany's VNR

SDGs	Policies
SDG 1	<ul style="list-style-type: none"> • Minimum legal wage (2015)* • Childcare facilities are being expanded, and parental benefits schemes are being implemented: Elterngeld Plus,* Partnerschaftbonus*, and two parental schemes (Parental Benefit Plus and Partnership bonus)*. • Poverty-resistant old age pensions • Income transfer to prevent poverty • Access to affordable housing is promoted
SDG 2	<ul style="list-style-type: none"> • National action plan on healthy eating • National Action Plan on Sustainable Use of Plant Protection Products • Planning the future strategy for organic farming
SDG 3	<ul style="list-style-type: none"> • Prevention Health Care Act (2015) • Environmental policy of the German government
SDG 4	<ul style="list-style-type: none"> • National action plan is to be adopted (2017) for anchoring sustainable education in all parts of the education sector. • Promote research for early childhood education • Enhancing work-life balance by improving childcare services, Elterngeld Plus* and Partnerschaftbonus*, 2 parental benefits schemes* • Education monitoring scheme to help young people with disabilities • Technical and vocational education and training
SDG 5	<ul style="list-style-type: none"> • Gender policy priorities focus on increasing the number of women working outside home and on the parental benefits scheme, Elterngeld Plus* and Partnerschaftbonus* • Act on equal participation of Women and Men in Executive positions in the Private and the Public Sector came into effect in May 2015* • National Pact for Women in MINT professions • Girls' Days and Boys' Days
SDG 6	<ul style="list-style-type: none"> • The EU water framework directive • National Sustainable Development Strategy 2016
SDG 7	<ul style="list-style-type: none"> • Energy Transition Act (framework for sustainable energy policies) • Energy Research Program
SDG 8	<ul style="list-style-type: none"> • National Sustainable Development Strategy 2016*

	<ul style="list-style-type: none"> • Germany's Resource Efficiency Program II • National Program for Sustainable Consumption (adopted in 2016) • Waste prevention program and steps taken towards circular economy. • Green Economy research agenda • Formulating a National Action Plan on Business and Human Rights • Platform Industry 4.0 • Alliance for Vocational and Further Training 2015-2018 • Universal minimum wage • Act on equal participation of Women and Men in Executive positions in the Private and the Public Sector came into effect in May 2015* • Home care leave act (Pflegezeitgesetz) • Family care leave act (Familienpflegezeitgesetz) • Care support allowances (wage compensation) for temporary loss of working capacity • Parental Benefits Schemes: Elterngeld and Elterngeld Plus* • Draft legislation amending the German Law on Temporary Employment • Pilot projects for sustainable tourism • New Quality of Work Initiative
SDG 9	<ul style="list-style-type: none"> • The Federal Transport Infrastructure Plan 2030 • Promote infrastructure for local public transport systems and cycling. • A broadband strategy aims to provide all households with at least 50 Mbit/s by 2018. • High-Tech Strategy • The Research for Sustainable Development Framework program • BioEconomy Policy Strategy. • The Climate Action Program 2020
SDG 10	<ul style="list-style-type: none"> • Improve educational equality by creating more opportunities for access and participation for all children and young people • Statutory minimum wage* • Draft legislation to prevent the misuse of work and services contracts • Adopted a national action plan to implement the UN Convention on the Rights of Persons with Disabilities.
SDG 11	<ul style="list-style-type: none"> • Natural Urban Development Policy • Inter-ministerial working group on sustainable development in order to implement SDG at local/municipal level • Strategic Research Agenda implemented by the National Platform for the City of the Future • Germany's National Climate Initiative (NKI) • Expansion of the federally owned public building stock
SDG 12	<ul style="list-style-type: none"> • National Program for sustainable consumption of 2016 • German Resource Efficiency program • Waste Prevention Program • Too Good for the Bin Initiative • EU Directive on sustainability reporting • Implementing the consumer behaviour and biological diversity initiative • Implementing the strategy for the future of organic farming • Implementing the National policy strategy on bioeconomy • Implementing a federal sustainability package for public procurement
SDG 13	<ul style="list-style-type: none"> • National Sustainable Development Strategy 2016* • Climate Action Program 2020 including a national action plan on energy efficiency in late 2014, with 100 specific measures. • Working on the Climate Action Plan 2050 • German Strategy for Adaptation to Climate Change: its first report in 2015 lists 140 specific actions. • National Climate Initiative (NKI) supports broad-based climate actions.* • Third Research for Sustainable Development Program (FONA)*

SDG 14	<ul style="list-style-type: none"> • Amendment of the Federal Fertiliser ordinance to protect watercourses. • Agri-environmental and climate measures, support for organic farming • Government is preparing to designate 8 protected areas as nature reserves • Implementation of the EU Marine Strategy Framework directive. • Integrated Coastal Zone Management (2006)
SDG 15	<ul style="list-style-type: none"> • German National Strategy on biological diversity sets out around 330 targets and 430 concrete measures to be taken in 16 fields of action. • National Natural Heritage sites • Forest Strategy 2020 • National Sustainable Development Strategy* • Federal Blue Ribbon Program aims to restore for rivers and alluvial plains a 2800 km long subnet of waterways. • Research for sustainable development (FONA) framework program*
SDG 16	<ul style="list-style-type: none"> • Early Assistance for Parents and Children Program • Developing a national action plan on business and human rights⁵

* Some policies were listed under more than one SDG.

Source: (German Federal Government 2016)

Budget: The VNR presented very little detailed information about specific budget allocations, but it clarified that the implementation of the SDGs would be carried out within the national budgetary and fiscal framework. Specific budget allocations were mentioned only for research and development, which is shown below in Table 17. These allocations are fairly substantial: 3.4 billion euros to promote research and development of modern energy technologies and 2 billion euros until 2020 for a research program on sustainable development called FONA.

Table 17: Budget Allocations Mentioned in Germany's VNR

SDGs	Budget Item	Amount (bil. euros)	Total (bil. euros)
SDG 9	R&D of modern energy technologies	3.4	5.4
	Research Program for sustainable development (FONA)	2 (by 2020)	
Total			5.4

Source: (German Federal Government 2016)

Overall: As mentioned in the VNR, the promotion of sustainable development is a crucial objective that is related to all the country's activities. Thus, Germany's first National Sustainable Development Strategy dates back 2002. Germany has benefitted from a developed starting point in many of the areas addressed by the SDGs. For this reason, the National Sustainable Development Strategy remained the main framework for promoting sustainable development, but going forward it would be informed by the SDGs.

The VNR presented several concrete initiatives under all the SDGs, based on three categories: 1) domestic impacts, 2) policies impacting other countries, and 3) policies related to global public goods and initiatives that support other countries.

However, budget allocations were mentioned only for SDG 9, and even though the amounts were substantial, they only referred to R&D. Therefore, the figures in the VNR probably do not represent the full extent of Germany's related budget, even in just this area.

3.8 India

Strategies: India published its first VNR in 2017, and it addressed only the SDGs highlighted at the 2017 HLPF. The National Institution for Transforming India (NITI) Aayong, a government-related think tank, was designated as the leading agency for advancing the implementation of the 2030 Agenda. NITI Aayong released a draft three-year Action Agenda covering the years 2017-2018 to 2019-2020. It was also working on a fifteen-year vision document and a seven-year strategy. NITI Aayong has also conducted an analysis mapping the SDGs and their targets to governmental priorities and major initiatives.

Policies: According to the policies listed in the VNR, India was making efforts in several policy areas, with a special emphasis on social programs and projects related to SDG 1. Policies are listed below in Table 18.

Table 18: Policies Mentioned in India's VNR

SDGs	Policies
SDG 1	<ul style="list-style-type: none"> • India has implemented several economic reform programs, including fiscal consolidation, improved governance, accelerated infrastructure development, curbing corruption. • Aadhaar Act* to provide unique identity • Insolvency and Bankruptcy Act, • Goods and Services Tax • The Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) • Pradhan Mantri Jan-Dhan Yojana (PMJDY), 2014, guarantees access to financial services • Deendayal Antyodaya Yojana, (National Livelihoods Mission) aims at creating employment for the poor • The National Social Assistance Program, which provides pensions • Three initiatives launched to facilitate access to life insurance, personal accident insurance as well as pension for workers in the unorganised sector • National Health Mission • The Integrated Child Development Services (ICDS) • Janani Suraksha Yojana* (JSY) provides cash transfers to support women from remote areas to deliver their babies at medical institutions. • The Right to Education Act • Housing for All by 2022 • Pradhan Mantri Ujjwala Yojana* (2016), provides Liquefied Petroleum Gas connections to safeguard the health of women and children and meet clean cooking fuel needs • National Rural Drinking Water Program • Swachh Bharat Mission (Clean India Mission) which aims to ensure an open defecation free India by 2019 • National Rural Drinking Water Program • Prime Minister's Rural Roads Program • National Policy on Disaster Management (2009) mandated under the Disaster Management Act 2005 • The National Disaster Management Plan (2016) • National Education Mission • Right to Education Act
SDG 2	<ul style="list-style-type: none"> • Food security programs • The Mid-Day Meal Program • The National Mission on Sustainable Agriculture (NMSA), is issuing Soil Health Cards to farmers to provide crop-specific nutrient management recommendations • National Action Plan on Climate Change • The Model Act regulates land leasing • National Agricultural Marketing Platform • Agricultural Technology Management Agencies have been established

	<ul style="list-style-type: none"> Unified Market Platform (online trading in agricultural commodities)
SDG 3	<ul style="list-style-type: none"> National Health Policy (2017) India New-born Action Plan ICDS (Rashtriya Bal Swasthya Karyakram), program supports child health screening and early intervention Janani Suraksha Yojana (JSY)* provides cash transfers to support women from remote areas to deliver their babies at medical institutions. Mission Indradhanush (rainbow program) in 2014, for children who are unvaccinated or partially vaccinated. ANMOL (Auxiliary Nurse Midwives Online) an application for enabling Auxiliary Nurse Midwives to update data for beneficiaries National Vector Borne Disease Control Program National Strategic Plan to eliminate TB by 2025 National Program for the prevention of non-communicable diseases and a National Non-Communicable Diseases Cell have been created with 36 and 318 Cells at the state and district levels respectively. 71 Cardiac Care Units, 61 Day-care Centres for Chemotherapy set up ASHA Soft –web-based online monitoring & payment system, launched in Rajasthan, to ensure transparent payments to community health workers mDiabetes, a mobile health initiative National Dialysis Services Program Mental Healthcare Bill Aaradram, state of Kerala's initiative to improve public health system The National Health Mission National Health Protection Scheme Pilot project in Tamil Nadu to deliver AYUSH services
SDG 5	<ul style="list-style-type: none"> Beti Bachao Beti Padhao (Save the Girl Child, Educate the Girl Child) Mukhyamantri Balika Cycle Yojana (Chief Minister's bicycle initiatives for girls), launched in Bihar state for reducing the school dropout rates for girls Pradhan Mantri Ujjwala Yojana for providing clean cooking fuel in the form of Liquefied Petroleum Gas connections* The Selfie with Daughters Campaign, to promote gender equality Maternity Benefit Bill (26 weeks' paid leave to pregnant working women) Mahila E-HAAT is a bilingual direct online marketing platform Stand Up India (2016), for providing bank loans to woman borrowers for setting up a greenfield enterprise Mahila Shakti Kendra is an initiative that supports establishment of Women Empowerment Centres at the village-level Women Transforming India: online contest launched by NITI Aayog One Stop Crisis Centres to support women affected by violence Bharosa (trust), an initiative of the Hyderabad City Policy & Telangana Government, to provide services to women affected by violence Himmat (courage) Safety Solutions for women: Delhi Police Emergency Services The Women Helpline initiative
SDG 9	<ul style="list-style-type: none"> Indian Railways is setting up Railways of India Development Fund to serve as an institutional mechanism for raising funds from the market Deen Dayal Upadhyaya Gram Jyoti Yojana provides electricity to rural India The National Manufacturing Policy National Investment and Manufacturing Zones (NIMZs) have been introduced Policy measures: SMEs tax relief, preferential access to bank finances and access to venture capital options Pradhan Mantri MUDRA Yojana (Micro Units Development and Refinance Agency) offer credit to small-scale business entrepreneurs Make in India, attract investment in various sectors, e.g. manufacturing Aadhaar Act* to provide unique identity

	<ul style="list-style-type: none"> • Direct Benefit Transfer (DBT) (improved government service delivery) • Bharat Broadband Network Ltd. Initiative • DigiLocker, to provide access to 1.7 billion digitized documents • Atal Innovation Mission, to promote innovation and entrepreneurship • India Innovation Index Framework • More than 500 Tinkering Laboratories are being set up in schools
SDG 14	<ul style="list-style-type: none"> • Integrated Coastal Zone Management project • Mangrove for the Future, a regional initiative coordinated by UNDP • Establishment of a Potential Fishing Zone Advisory program • Integrated Development and Management of Fisheries • Integrated National Fisheries Action Plan (2016) • Online Oil Spill Advisory System, to predict oil spill movement (2015) • The revised National Oil Spill Disaster Contingency Plan (2015) • Coastal Ocean Monitoring and Prediction System • Marine Observation System • Sagarmala, (2016) promotes port connectivity, development, and industrialization

* These policies were listed under more than one SDG.

Source: (Government of India 2017)

Budget: India's VNR mentioned a few specific budget allocations which are shown below in Table 19. These are related to a few areas: financial inclusion, health, infrastructure and digitalization. The largest budget item mentioned in the VNR is the financial inclusion program, which has disbursed USD 25 billion through Direct Benefit Transfer. The National Health Mission provides financing to state governments for improving infrastructure facilities, and it has allocated USD 4 billion. For building resilient infrastructure, there is an investment target of USD 390 billion, and the Indian Railways set up a USD 5.5 billion Development Fund to raise funds from the market. Moreover, a disbursement of USD 25 billion for digitalization has been planned.

Table 19: Budget Allocations Mentioned in India's VNR

SDGs	Budget Item	Amount USD billion	Total USD billion
SDG 1	Financial inclusion program using Direct Benefit Transfer	25	25.0
SDG 3	National Health Mission provides finance to state governments for improving infrastructure facilities	4	4.0
SDG 9	For building resilient infrastructure	0.39	25.4
	Digitalization	25	
Total			54.4

Source: (Government of India 2017)

Overall: Based on the work done by NITI Aayog, India has been developing long-term strategies for SDGs implementation and ensuring that they are aligned with the country's overall development vision and strategies. India's VNR listed several policies for each SDG, with a special focus on SDG 1, since eradication of poverty is one of the country's main challenges. However, as mentioned in the VNR, India is also committed to promote the protection of the environment in all national strategies.

Budget allocations were mentioned for a total of only four initiatives relating to only 3 SDGs. However, the budget amounts for these four initiatives was rather substantial, ranging from USD 25 billion for a financial inclusion program under SDG 1 to USD 390 million for resilient infrastructure projects.

3.9 Indonesia

Strategies: Indonesia presented its VNR at the 2017 HLPF, addressing only the goals highlighted at the HLPF that year. Indonesia's overall priorities are related to eradicating poverty. The VNR reported that "Indonesia has mapped out and analysed the correlation among 7 (seven) goals reported to the 2017 VNR, based on their impact to poverty reduction and welfare improvement" (Indonesia 2017, vi). The National Medium Term Development Program (RPJMN 2015-2019) has nine priorities for development: 1) returning the state to its task of protecting all citizens and providing a safe environment; 2) developing clean, effective, trusted and democratic governance; 3) development of peripheral areas; 4) reforming law enforcement agencies; 5) improving quality of life; 6) increasing productivity and competitiveness; 7) promoting economic independence by developing domestic strategic sectors; 8) overhauling the character of the nation; and 9) strengthening the spirit of "unity in diversity" and social reform.

Indonesia's implementation framework for SDGs is based on a presidential decree. Indonesia also has been preparing National and Regional SDG action plans for 2017-2019 and a 15-year SDG road map.

Policies: The adoption of the 2030 Agenda in 2015 corresponded with the formulation of the national plan RPJMN 2015-2019, so the discussions on the SDGs informed the development of the national plan. Therefore, many projects that were initiated under that plan have some relationship with the SDGs targets. Specific policies relating to the SDGs highlighted at the 2017 HLPF are shown below in Table 20.

Table 20: Policies Mentioned in Indonesia's VNR

SDGs	Policies
SDG 1	<ul style="list-style-type: none"> National Social Security System (Sistem Jaminan Sosial Nasional/SJSN). 2015-2019 National Medium Term Development Plan (Rencana Pembangunan Jangka Menengah Nasional/RPJMN), a social scheme carried out through the development of the SJSN and an integrated structuring of social assistance National Health Insurance (Jaminan Kesehatan Nasional/JKN) (2014), which issued the Healthy Indonesia Card (KIS) Act No. 40 of 2004 regarding SJSN and Act No. 24 of 2011 regarding Social Security Administration Board (BPJS) Employment Social Security scheme (mid-2015), covers the Occupational Accident Benefit, Death Benefit, Old Age Benefit, and Pension Benefit Premium Assistance Beneficiaries Program (Penerima Bantuan Iuran/PBI*) which provides health insurance to the poor Government issues Healthy Indonesia Card (Kartu Indonesia Sehat/KIS) for JKN participants. Improvement of the Unified Database (Basis Data Terpadu/BDT), increase of the targets of several social assistance programs, reforming the non-cash social assistance distribution method An integrated card includes Family Hope Program (Program Keluarga Harapan/PKH – Conditional Cash Assistance) Non-Cash Food Subsidy, a reformed electricity and gas energy subsidy program. Family Development Sessions (FDS) to improve the capacity of PKH Child's Road to Health Card, for immunization (Karty Menuju Sehat/KMS) "Take home birth certificate after delivery" program SMP/MTs/Equivalency Program and the SMA/SMK/MA/Equivalency Program, for increasing net enrolment rate

	<ul style="list-style-type: none"> • Direct transfers of government funds to the sub-national level (Block Grant, Specific Allocation Grant and Village Fund) are increased. • Presidential Decree No.38 of 2015 provides alternative funding source based on Cooperation between Government & Business Entities for Infrastructure Development • Based on Law No. 40 of 2004 on National Social Security System (Sistem Jaminan Sosial Nasional/SJSN) and Law No.24 of 2011 on Social Security Administration Body, to achieve universal coverage, efforts were made to provide health insurance paid through the Premium Assistance Beneficiaries Program Penerima Bantuan Iuran/PBI* • Independent Registration Mechanism (Mekanisme Pendaftaran Mandiri/MPM) helps poor, vulnerable groups self-register for basic services • Presidential Decree on National Strategy of Civil Registration and Vital Statistics (CRVS) 2017-2024 • Indonesia Electrification Program (Program Indonesia Terang/PIT) (2016) • Specific Allocation Grants (Dana Alokasi Khusus/DAK) to support national priorities for general services, infrastructure development, basic services at district level. • Develop a public expenditure advocacy model to strengthen poverty alleviation programs. • Presidential Decree No.15 of 2010 on Poverty Alleviation Acceleration, revised by Presidential Decree No.96 of 2015, established a National Team for the Acceleration of Poverty Reduction (Tim Nasional Percepatan Penanggulangan Kemiskinan/TNP2K) coordinated by the Vice President • Social Protection Program Data Collection by BPS-Statistics Indonesia.
SDG 2	<ul style="list-style-type: none"> • Child Delivery Insurance (Jampersal) integrated with the SJSN • Implementation of Health Sector Minimum Service Requirements (SPM) • Draft national and regional food and nutrition action plan and a Food Security and Vulnerability Atlas (FSVA) • Consume Fish Movement (GERMARIKAN) to increase awareness of fish consumption. • First 1000 Days of Life Movement (Gerakan 1000 Hari Pertama Kehidupan/HPK) • Policy on nutrition improvement that focuses on Gerakan 1000 HPK under the Presidential Decree No 42 of 2013 • The National Action Plan on Food and Nutrition (Rencana Aksi Nasional Pangan dan Gizi/RAN-PG) formulated for 2005-10; 2011-15, 2015-19. • Regional Action Plan on Food and Nutrition (Rencana Aksi Daerah Pangan dan Gizi /RAD-PG) at the provincial and district levels • Presidential Decree on Strategic Policy on Food and Nutrition (Kebijakan dan Strategi Pangan dan Gizi/KS-PG) is being drafted. • Government Regulation No. 33 of 2012 on Exclusive Breastfeeding • Indonesia has developed and implemented the SUN platform. • National Community Empowerment Program for Healthy and Smart Generation (Program Nasional Pemberdayaan Masyarakat Generasi Sehat dan Cerdas/PNPM-GSC) • Prestasi Family Hope Program (PKH) • Non-cash food subsidy • Government Regulation No. 17 of 2015 concerns policies on food reserves, food diversification and nutrition information systems. • Presidential Decree No.48 of 2016 concerning assignment to BULOG for Food Security (The National Logistic Agency also Badan Urusan Logistik/BULOD) • Village Security Program (desa Mandiri Pangan) • Home-Food Gardening Program (Kawasan Rumah Pangan Lestari)
SDG 3	<ul style="list-style-type: none"> • Prevention Mother to Child Transmission (PMTCT) program for AIDS • 2015-2019 National Medium Term Development Plan (Rencana Pembangunan Jangka Menengah Nasional/RPJMN)* • National Health Insurance (Jaminan Kesehatan Nasional/JKN) Coverage • Special Allocation Fund (Dana Alokasi Khusus/DAK) for medicine, vaccines • Service Delivery Insurance (Jaminan Persalinan/Jampersal), (2011) to provide free service to poor pregnant woman from poor • Planned Generation (Generasi Berencana/Genre) to reduce Age Specific Fertility Rate

	<ul style="list-style-type: none"> • HIV/AIDS screening, ARV treatment and TB diagnosis • Presidential Instruction (Inpres) No. 1 of 2017 concerning Healthy Lifestyle Community Movement (Gerakan Masyarakat Hidup Sehat/Germas*) • Minimum Service Standard (Standar Pelayanan Minimal – SPM) • Specialist education program (Program Pendidikan Dokter Spesialis/PPDS)
SDG 5	<ul style="list-style-type: none"> • Presidential Instruction (Inpres) Number 9 Year 2000 on Gender Mainstreaming (Pengarusutamaan Gender/PUG) • Law Number 39, 1999 on human rights • Law Number 23, 2004 on elimination of domestic violence • Law Number 12, 2006 on nationality • Law Number 21, 2007 on eradication of human trafficking • Law Number 2, 2008 on political parties • Law Number 42, 2008 on general elections • Law Number 36, 2009 on health. Article 136, 137 on reproductive health • Law Number 8 Year 2012 on general elections, which guarantees the engagement of women in the General Election • Law Number 6 Year 2014 on villages. Regulates citizen participation in the planning process, implementation and monitoring of village development • Law Number 13 Year 2014, (revision of Law Number 23 Year 2002) on Child Protection • Presidential Decree Number 65 and 66, year 2005, which established a National Commission on Violence Against Women • Campaign on 16 Days of Activism Against Gender Violence • Education Program (Angka Partisipasi Kasar/ APK/SMA/SMK/MA/sedarajat) • Gender equality program • Law Number 36 Year 2009, ensures provision of information and education on sexual and reproductive health to adolescents • Family Planning • Harmonization of legislation related to child issues i.e: Marriage Law, General Election Law, and Population Law as well as Child Protection Law, and revision of Marriage Law to increase first age of marriage. • Gender Budget Statement (GBS) in 2007 or later called Gender Responsive Budget Sheet (Anggaran Responsif Gender/ARG Sheet). This acceleration program of Gender Responsive Planning and Budgeting (Perencanaan dan Penganggaran Responsif Gender/PPRG) was officially adopted as policy in the RPJMN 2010-2014 • Women Development Planning Meeting at District Level (Musayawarab Perencanaan Pembangunan/Musrenbang), initiative to implement Presidential Instruction Number 9 Year 2000 on Gender Mainstreaming in National Development
SDG 9	<ul style="list-style-type: none"> • Sea Toll Program of 2014-2019 for easing the flow of goods from the West of Indonesia to the East regularly. • Lamong Bay Terminal is an innovative infrastructure development that adopts environmentally friendly principles. • Significant budget to increase for engineering education facilities. • Increase the number and improve quality of vocational training and skills centers (Balai Latihan Kerja/BLK) • Coordinate research and development institutions' activities to apply technology in specific sectors. • Require all foreign contractors, consultants and supporting industries to cooperate with similar domestic industries and employ local engineers • Simplify and harmonize certification of engineers. • Sustainable Financial Roadmap as a new standard for financial service institution to sustainable principles. • The Multi Kusuma Cemerlang, a joint venture of domestic and foreign investor, invested Rp 500 billion rubber processing industry in Samarinda, East Kalimantan. • Oleochemical Indonesia launched in Sei Mangke Special Econ. Zone (2015).
SDG 14	<ul style="list-style-type: none"> • As of 2016 Indonesia has declared 165 Marine Protected Areas (MPAs).

	<ul style="list-style-type: none"> • Ocean Act 32 of 2014, the basis for Indonesia's marine spatial planning • National Marine Spatial Plan (RTRLN) • Marine and Fisheries Affairs Ministerial Regulation No. 18/2014 established 11 Fisheries Management Areas (Wilayah Pengelolaan Perikanan/WPP). A Fisheries Management Plan must be developed by each WPP. • Act No. 31/2004 jo Act No. 45/2009 aims to reduce IUU fishing • The establishment of an information system for vessels, including vessel licensing, illegal vessels, illegal trading, and human trafficking • Management Effectiveness for Marine Protected Area (E-MPA) to evaluate the effectiveness of the MPA management. • Act No.7/2016 mandates the Government of Indonesia to provide partial contribution to insurance premium for fishermen since 2016.
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* Some policies were listed under more than one SDG.

Source: (Republic of Indonesia 2017)

Budget: Indonesia's VNR mentioned that each SDG has a corresponding program, a responsible line ministry, contributing non-state actors, and a state budget allocation. However, the VNR did not include the budget for the goals. Under SDG 5, the VNR explained that in the effort to eliminate all forms of discrimination, gender-responsive budgeting has been developed. It also stated that local governments have allocated funds for SDGs in their budgets. In general, the VNR considered financing as a major challenge for achieving the SDGs. Thus, the VNR explained that even though the Government of Indonesia has allocated funding for implementing the SDGs, it is insufficient, and it is recommended to explore other funding sources, especially private fund mobilization and foreign cooperation.

Overall: One of Indonesia's main goals is poverty reduction. Indonesia has identified two main strategies for this: (1) improving the quality of human resources and (2) increasing economic opportunities and sustainable livelihoods. Therefore, the VNR placed great emphasis on SDG 1, mentioning fundamental initiatives that provide access to social services and advance the country's progress in poverty alleviation. For all the six SDGs Indonesia seemed to be making concrete efforts. Indonesia mentioned that the transformative contribution of the SDGs lies in the internalization of sustainable principles in human and economic development. Thus, Indonesia seemed to be promoting an integrated policy approach, in which the overall objective of zero poverty, can be achieved only by creating an enabling environment guaranteeing enhanced economic opportunities, sustainable livelihoods and equality. Indonesia has also made concrete progress in aligning its nine national priorities with the SDGs, and which are being addressed at multiple level of government, supported by regional action plans.

Indonesia's VNR did not mention any specific budget allocations. However, Indonesia mentioned that the budget would be gender-responsive and provide concrete resources for each SDG.

3.10 Italy

Strategies: Italy presented its first VNR at the 2017 HLPF. The VNR addressed all the SDGs, but not individually. Instead, they were clustered around five areas, which were meant to reflect the interlinkages across the three dimensions of development. The five areas are People, Planet, Prosperity, Peace and Partnership. According to the VNR, this structure better represents the interlinkages among the three different dimensions of development, environmental, economic and social, and is a “concise way to reflect the complexity of the Agenda” (Italian Republic 2017). The choice of relating the SDGs to five areas of development, was justified in the VNR itself as a method to better understand the interlinkages between SDGs, but it also resulted in a repetition of some policies and actions in different areas of the VNR.

An SDG action plan was planned for 2017, although it was not finished at the time this report was written. Italy also worked on aligning its National Sustainable Development Strategy 2017/2030 (NSDS), which is an update of the Environmental Action Strategy for Sustainable Development in Italy of 2002, with the SDGs. The implementation of the NSDS will also have to take into account the existing national programming documents, namely the National Reform Program and the Economy and Financial Program. Moreover, Italy was working with the European Union on a common framework for addressing and reflecting the challenges of the 2030 Agenda, which was intended to serve as a main reference for Italy in setting its objectives.

Policies: Italy’s VNR listed a variety of policies and programs, although several were repeated in different areas of the VNR. Each of the 5 main areas has subcategories, called strategic choices, which are divided into national strategic goals with a list of related targets. The policies listed in the VNR were mainly already established ones, with some recently adopted long-term ones. These policies are listed below in Table 21.

Table 21: Policies Mentioned in Italy's VNR

Areas of Development	Policies
<p style="text-align: center;">People (SDGs 1,2,3,4,5,6,7,8,10,11,13)</p>	<p>I. Fight poverty and social exclusion eliminating territorial gaps</p> <ul style="list-style-type: none"> • Income for Inclusion (REI) • National Plan for food waste prevention • After Us Fund • Not self-sufficiency Fund • Suburban Regeneration Plan • European Aid to the most Deprived People Fund (FEAD) • ASDI (unemployment benefit for over 55' and unemployed people with minors) <p>Partnership agreement on cohesion policy 2014-2020:</p> <ul style="list-style-type: none"> • National Operative Program (PON) for inclusion* • National Operative Program for Metropolitan Cities (PON METRO)* • Regional Operative Program of the European Regional Development Fund (POR FESR)* • Regional Operative Program of the European Social Fund (POR FSE)* • Rural Development Program (PSR)* • European Fund for Development and Cohesion (FSC)* • European aid fund for the most deprived (PO FEAD)

	<p>II. Guarantee the conditions for the development of human potential</p> <p>Partnership agreement 2014-2020:</p> <ul style="list-style-type: none"> • National Operative Program for Business and Competitiveness* • National Operative Program for Inclusion* • National Operative Program for Active Employment Policy Systems (PON SPAO) • National Operative Program for Culture • National Operative Program for Metropolitan Cities (PON METRO)* • National Operative Program for Legality (PON legalità)* • National Operative Program for Education* • European Regional Development Fund (POR FESR)* • European Social Fund (POR FSE)* • National Operative Program for Fishing (PON Pesce)* • Eur. Fund for Development & Cohesion (FSC)* <p>Others:</p> <ul style="list-style-type: none"> • Asylum fund for migration and integration (PN FAMI)* • National inclusion strategy for the populations of Roma, Sinti and Caminanti * • National plan for digital schools • Nat. plan to fight poverty & social exclusion • National plan for teacher training • Culture card for young people • Anti-cyberbullying plan • Guarantee for young people • Self-employment support <p>III. Promote health and welfare</p> <ul style="list-style-type: none"> • Essential Assistance Level (LEA) • National Vaccination Prevention Plan • The National Chronicity Plan (PNC) to harmonize long-term health and social care activities with residential and territorial services at the national level. <p>Partnership Agreement 2014-2020</p> <p>National Operative Program on Governance*</p> <ul style="list-style-type: none"> • National Operative Program for Legality (PON legalità)* • National Operative Program for Metropolitan Cities (PON METRO)* • National Operative Program on Network and Infrastructure • European Regional Development Fund (POR FESR)* • European Social Fund (POR FSE)* • Rural Development Program (PSR)* • European Fund for Development and Cohesion (FSC)* • National Health Plan • Nat. Plan for the Prevention & Control of Landslide Risk • Health Pact • National Plan for Epidemic Emergencies • National Vaccination Plan • National Road Safety Plan for the Sustainable Use of Plant Protection Products • Digital Health Pact
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	<ul style="list-style-type: none"> • National Chronicity Plan* • National Action Plan for Mental Health • Definition and upgrading of LEAs, • Government Program “looking to health – making healthy choices easy” • Health guidelines for in indoor environments
<p style="text-align: center;">Planet (SDGs 2,6,9,11,12,13,14,15)</p>	<p>I. Halt the loss of biodiversity</p>
	<p>National Strategy for Biodiversity (2010)</p> <ul style="list-style-type: none"> • National Strategy for the Marine Environment • Strategic Plan for research & innovation in the forest sector • National strategic plan on agriculture-related biodiversity • National Strategic Plan for the Biological Sector • Reporting on the State of Natural Capital <p>Partnership agreement 2014-2020 (PON FESR*, PSR*, PSRN*, PON fishing*)</p> <ul style="list-style-type: none"> • European Regional Development Fund (POR FESR)* • Rural Development Program (PSR)* • National Rural Development Program (PSRN)* • National Operative Program for Fishing (PON Pesce)* • Rural development programs
	<p>II. Ensure the sustainable management of natural resources</p>
	<p>Partnership Agreement 2014-2020</p> <ul style="list-style-type: none"> • European Social Fund (POR FSE)* • Rural Development Program (PSR)* • National Rural Development Program (PSRN)* • National Operative Program for Fishing (PON Pesce)* • European Fund for Development and Cohesion (FSC)* <p>Others</p> <ul style="list-style-type: none"> • National Adaptation to Climate Change Strategy • National action program for the fight against desertification • National action plan for sustainable use of plants • National experimental scheme for sustainable daily mobility to school and work • Bio-economy Strategy • Framework program for the forestry sector
	<p>III. Create resilient communities and territories, protect landscapes and cultural</p>
<p>Partnership Agreement 2014-2020</p> <ul style="list-style-type: none"> • National Operative Program for Legality (PON legalità)* • National Operative Program for Metropolitan Cities (PON METRO)* • National Operative Program for Business and Competitiveness* • National Operative Program on Network and Infrastructure* • European Regional Development Fund (POR FESR)* • Rural Development Program (PSR)* • European Fund for Development and Cohesion (FSC)* <p>Others:</p> <ul style="list-style-type: none"> • Project "Casa Italia" (Home Italy) 	

	<ul style="list-style-type: none"> • National strategy for inner areas • National Urban Agenda • National plan for prevention and control of landslide risk • National plan for social and cultural upgrading of degraded urban areas • Sisma bonus (fiscal deduction of expenses for seismic improvements) • National road safety plan • National Strategic framework for the development of the alternative fuel market in the transport sector and the realization of its infrastructure • Infrastructure National Renewal Plan for Electric Power Vehicles • Complementary MIT Operational Program
<p style="text-align: center;">Peace (SDGs 2,4,5,8,10,15,16)</p>	<p>I. Promote a non-violent and inclusive society</p>
	<p>Partnership agreement PON 2014-2020:</p> <ul style="list-style-type: none"> • National Operative Program (PON) for inclusion* • National Operative Program for Metropolitan Cities (PON METRO)* • National Operative Program for Education* • National Operative Program for active employment policies • European Social Fund (POR FSE)* • Asylum fund for migration and integration (PN FAMI)* <p>Others:</p> <ul style="list-style-type: none"> • National action plan against sexual and gender-based violence • National plan for integration • National action plan against trafficking and serious exploitation of human beings • National Strategy for the inclusion of Roma, Sinti and Travellers*
	<p>II. End discrimination in all its forms</p>
<p>Partnership Agreement 2014-2020</p> <ul style="list-style-type: none"> • National Operative Program (PON) for inclusion* • National Operative Program for Metropolitan Cities (PON METRO)* • European Regional Development Fund (POR FESR)* • European Social Fund (POR FSE)* <p>Others</p> <ul style="list-style-type: none"> • National program of care services for children and the non-self-sufficient elderly • National Strategy for Inclusion of Roma, Sinti & Travellers* 	
<p>III. Ensure legality and justice</p>	

	<p>Partnership Agreement 2014-2020:</p> <ul style="list-style-type: none"> • National Operative Program for Legality (PON legalità)* • National Operative Program for Metropolitan Cities (PON METRO)* • National Operative Program on Governance* • European Regional Development Fund (POR FESR)* • European Social Fund (POR FSE)* • European Fund for Development and Cohesion (FSC)* <p>Others:</p> <ul style="list-style-type: none"> • Introduce more effective means to fight transnational crime; new regulation on crimes related to eco-mafia, laws against gangs, etc. • Pinto law (for equitable reparation of damage) • Action plan on confiscated assets and cohesion • Anti-corruption National Plan • Internal Security Fund • Single Fund for Justice • Anti-counterfeiting national plan • National plan for cyber protection and computer security • National plan dedicated to economically and socially marginalized metropolitan areas.
<p>Prosperity (SDGs ,4,5,6,7,8,9,10,11,12,13,14,15)</p>	<p>I. Financially support and promote research and innovation in sustainability</p> <p>Partnership agreement 2040-2020:</p> <ul style="list-style-type: none"> • National Operative Program for Business and Competitiveness* • National Operative Program on Research and Innovation • National Operative Program on Governance* • National Operative Program for Legality (PON legalità)* • National Operative Program for Metropolitan Cities (PON METRO)* • National Operative Program for active Employment Policies (PON SPAO)* • National Operative Program for Education* • European Social Fund (POR FSE)* • Rural Development Program (PSR)* • National Operative Program for Fishing (PON Pesce)* • European Fund for Development and Cohesion (FSC)* <p>Others:</p> <ul style="list-style-type: none"> • National Industry 4.0 plan • Digital School and Alternative Training Plan • National Intelligence Specialization Strategy • National Research plan • Italian Strategy for the Ultra-wide Band • Strategy for Digital Growth • National Plan for Health Research • Strategy for Bio Economics* • Strategic Plan for Innovation and Research in Agriculture, Food and Forestry <p>II. Ensure full employment and high quality education</p>

	<p>Partnership Agreement 2014-2020:</p> <ul style="list-style-type: none"> • National Operative Program for Business and Competitiveness* • National Operative Program on Culture* • National Operative Program for Legality (PON legalità)* • National Operative Program for Active Employment Policies (PON SPAO)* • National Operative Program on Youth Employment • National Operative Program (PON) for inclusion* • National Operative Program for Education* • European Regional Development Fund (POR FESR)* • European Social Fund (POR FSE)* • Rural Development Program (PSR)* • National Operative Program or Fishing (PON Pesce)* • European Fund for Development and Cohesion (FSC)* <p>Others:</p> <ul style="list-style-type: none"> • The 2015-2020 National Research Plan • National Industry Plan • Action Plan for Employability of Young People • Three Year Plan for the Development of the Univ. System • National Energy Strategy • Rural Development Programs
	<p>III. Promote sustainable production and consumption patterns</p>
	<p>Partnership agreement 2014-2020:</p> <ul style="list-style-type: none"> • National Operative Program for Business & Competitiveness* • National Operative Program on Culture* • National Operative Program for Legality (PON legalità)* • National Operative Program (PON) for inclusion* • European Regional Development Fund (POR FESR)* • Rural Development Program (PSR)* • National Rural Development Program (PSRN)* • European Social Fund (POR FSE)* • National Operative Program for Fishing (PON Pesce)* • Eur. Fund for Development & Cohesion (FSC)* <p>Others:</p> <ul style="list-style-type: none"> • The 2017-2022 tourism guideline • National Action Plan for Environmental Sustainability of Public Admin. Consumption • National plan for sustainable consumption & production • Strategic Plan for Innovation and Research in the Agricultural-Food and Forestry Sector • Strategic Development Plan for Tourism in Italy • National Fisheries and Aquaculture Plan • Plan for the Promotion of Made in Italy • Art Bonus • Finance for Growth • Italy Manufacturing Plan • Strategy for Bio Economics* • National Energy Strategy* • Rural Development Programs

	<ul style="list-style-type: none"> • Environmental Aid Catalogue <p>IV. Decarbonize the Economy</p> <p>Partnership Agreement 2014-2020:</p> <ul style="list-style-type: none"> • National Operative Program for Business and Competitiveness* • National Operative Program for Metropolitan Cities (PON METRO)* • National Operative Program on Network and Infrastructure* • European Regional Development Fund (POR FESR)* • Rural Development Program (PSR)* • National Operative Program for Fishing (PON Pesca)* • Eur. Fund for Development & Cohesion (FSC)* <p>Others:</p> <ul style="list-style-type: none"> • National Energy Strategy* • National Action Plan (NAP) to achieve the national renewable energy target (17%) • National Strategy for Climate Adaptation • General Transport and Logistics Plan • National Action Plan for the Reduction of Greenhouse Gases • National Action Plan for Energy Efficiency • Energy Regeneration Program for Central Government Buildings • National road safety plan • National Strategic Framework for the Development of the Alternative Fuel Market in the Transport Sector & the Construction of its Infrastructure • National Plan for Airports • National strategic plan for sustainable mobility • Complementary MIT Operational Program • Infrastructure National Renewal Plan for Electric Power Vehicles • National action plan to promote near-zero energy buildings.
<p>Partnership (SDGs 1,2,3,4,5,6,7,8,9)</p>	<ul style="list-style-type: none"> • Includes strategy, areas of intervention & targets of the Dev. Cooperation Strategy, part of Italy's foreign policy

Source: (Italian Republic 2017)

Budget: The VNR mentioned that the 2017 budget law and related measures took into account the NSDS (national strategy) and the SDGs. Only a few specific budget items were mentioned in the VNR. These budget items were linked to two clusters, “planet” and “prosperity,” as indicated below in Table 22. It is not clear why the budget figures were not included for the policies.

Table 22: Budget Allocations Mentioned in Italy's VNR

SDGs	Budget Item	Amounts (billion euros)	Total (bil. euros)
Planet (SDGs 2, 6, 9, 11, 12, 13, 14, 15)	Prevention (of landslide disasters) and infrastructure multi-year fund	47.5	64.3
	For landslide risk (2015-2032)	7.6	
	Rebuilding and renovation in areas affected by the recent earthquake in Central Italy	7	
	For landslide risk programs	2.2	
Prosperity (SDGs 2, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15)	2015-2020 National Research Plan launched, May 2016)	2.4 for 2015/2017, 4.7 for 2015/2020	29.4
	R&D expenditure by businesses, public institutions	22.3	
Total			93.7

Source: (Italian Republic 2017)

Overall: In Italy's VNR, several policies and programs were listed in each SDG cluster. However, many of the policies listed were already established and were not influenced by the SDGs adoption.

For the first area, "people," numerous policies were listed. The major one is the Income for Inclusion (REI), considered to be the main strategy for families in absolute poverty. For the "planet" area, already established national plans are mentioned such as the National Plan for prevention and control of landslide risk, The National Adaptation to Climate Change Strategy, together with long-term national partnership agreement for the 2014-2020 (PON) period, which was established in the European Union's framework for Italy. A new project called "Casa Italia" was launched in 2016 to enhance housing and strengthen prevention for disaster risk reduction, but this was a direct result of the earthquakes experienced by the country during the year, and not due to the SDGs. For "prosperity," the VNR mentioned the recently adopted National Industry 4.0 plan, which includes measures to increase productivity. For ensuring "peace," new regulations to fight against eco-mafia and gangs have been introduced. Therefore, the influence of SDGs seems to be connected to the way Italy has structured its VNR, and it might have helped the country to elaborate more integrated and cross-cutting policies.

The budget is mentioned for only two areas, including six different items. The total of the budget allocations for each area is substantial, but the VNR does not provide information on the overall spending of the country's for SDG implementation.

3.11 Japan

Strategies: The Government of Japan published its first VNR in 2017, addressing all the SDGs. The SDGs were not addressed individually, but rather they were clustered into eight priority areas: 1) empowerment of all people, 2) achievement of good health and longevity, 3) creating growth markets, revitalization of rural areas, and promoting science technology and innovation, 4) sustainable and resilient land use, promoting quality infrastructure, 5) energy conservation, renewable energy, climate change countermeasures, and sound material-cycle society, 6) conservation of environment, including biodiversity, forests and the oceans, 7) achieving peaceful, safe and secure societies and 8) strengthening the means and frameworks for the implementation of the SDGs.

In 2016, Japan established the SDGs Promotion Headquarters, headed by the Prime Minister and including all ministers. In the same year, Japan also adopted the SDGs Implementation Guiding Principles, which represent its national strategy to ensure the implementation of the 2030 Agenda. The document includes 140 specific measures along with a list of indicators to be implemented both domestically and abroad. The five principles guiding SDG implementation are: 1) universality, 2) inclusiveness, 3) participatory approach, 4) integrated approach, and 5) transparency and accountability.

Policies: A number of comprehensive and long-term policies were listed as major national efforts in line with the 2030 Agenda: the Basic Environmental Plan, the Plan for Global Warming Countermeasures developed in line with Japan's Intended Nationally Determined Contribution (INDC), the Fundamental Plan for Establishing a Sound Material-cycle Society, the National Biodiversity Strategy of Japan 2012-2020, and the plan for Universal Health Coverage (UHC). These policies are mentioned below in Table 23.

Table 23: Policies Mentioned in Japan's VNR

Priority Areas	Policies
1) Empowerment of All People (SDGs 1, 4, 5, 8, 10, 12)	<ul style="list-style-type: none"> • Plan for Dynamic Engagement of All Citizens* • Action Plan for the Realization of Work Style Reform (2017) • General Principles of Policy on Poverty among Children (2014) • Suku-suku support project (2015) and measures to support single-parent households • Supporting Tools for Establishment of General Business Owner Action Plans • Projects on Promoting Women's Participation and Advancement in Small-and-Medium Enterprises • Act on Securing of Equal Opportunity and Treatment between Men and Women in Employment • Child Care and Family Care Leave Law (2017) • National Implementation Plan on ESD (Education for sustainable development) • Act on the Promotion of Environmental Conservation Activities through Environmental Education • Third Basic Program for Persons with Disabilities • Act on Promotion of Smooth Transportation, etc. of Elderly Persons, Disabled Persons • Revised Consumer Safety Act in April 2016 and established a national local cooperation network
2) Achievement of Good Health and Longevity (SDG 3)	<ul style="list-style-type: none"> • Based on the Health Promotion Law, Japan formulated the "Health Japan 21 (2nd ed.)" 2012

<p>3) Creating Growth Market, Revitalization of Rural Areas, and Promoting Science Technology and Innovation (SDGs 2, 8, 9, 11)</p>	<ul style="list-style-type: none"> • Plan for Dynamic Engagement of All Citizens* • Basic Policies and the Investments for the Future Strategy for Achieving Society 5.0 (2017) • Future City Initiative • I-Construction (new approach at construction sites)
<p>4) Sustainable and Resilient Land Use, Promoting Quality Infrastructure (SDGs 2, 6, 9, 11)</p>	<ul style="list-style-type: none"> • Fundamental Plan for National Resilience • Annual Action Plan for National Resilience • Fundamental Plans for Regional Resilience • Fourth Priority Plan for Infrastructure (2015) • Basic Plan on Water Cycle (2015) • River Basin Management
<p>5) Energy Conservation, Renewable Energy, Climate Change Countermeasures, and Sound Material-Cycle Society (SDGs 7, 12, 13)</p>	<ul style="list-style-type: none"> • Fundamental Plan for Establishing a Sound Material-Cycle Society • Act on Special Measures Concerning Procurement of Electricity from Renewable Energy Sources by Electricity Utilities was revised in May 2016 • Basic Energy Plan and the Long- Term Energy Supply-Demand Outlook • Plan for Global Warming Countermeasures, (2016) • Cool Choice campaign to promote voluntary actions related to climate change. • Climate Change Adaptation Plan (Nov. 2015) • “Tokyo 2020 Olympic and Paralympic Games Sustainable Sourcing Code (1st edition)” was formulated in March 2017 • The Tokyo 2020 Organizing Committee is conducting the Tokyo 2020 Medal Project with citizens’ participation to manufacture the medals • Implementation of the Small Waste Electrical & Electronic Equipment (SWEEE) recycling Law. • Act on Promotion of Recycling and Related Activities for Treatment of Cyclical Food Resources (Act on Food Recycling).
<p>6) Conservation of Environment, including Biodiversity, Forests, and the Oceans (SDGs 2, 3, 14, 15)</p>	<ul style="list-style-type: none"> • Declaration of Fishery Business for Marine Management • The national and prefectural governments formulate resource management guidelines to promote sustainable use of fishery resources.
<p>7) Achieving Peaceful, Safe and Secure Societies (SDG 16)</p>	<ul style="list-style-type: none"> • “Liaison Conference of the Relevant Ministries and Agencies for Child Injury Prevention” established June 2016 (part of “Project for Child Injury Prevention”)* • Revised Child Welfare Law (2017)* • Enacted a bill to strengthen judicial involvement regarding the protection of children (2017) • Basic Plan on Measures against Child Sexual Exploitation (2017)*
<p>8) Strengthening the Means and Framework for the Implementation of the SDGs (SDG 17)</p>	<ul style="list-style-type: none"> • “Liasion Conference of the Relevant Ministries and Agencies for Child Injury Prevention” (2016) established (part of Project for Child Injury Prevention)* • Designation of Child Injury Prevention Week (2017) • Launch of the mascot characters Abunaikamo and the education song Oshietene Abunaikamo • Launched twitter account for child injury prevention • Issued Child Safety Mail from the Consumer Affairs Agency

	<ul style="list-style-type: none"> • Strengthened countermeasure for child abuse prevention based on the Guideline on Work for Child Abuse Prevention Measures (2008), • Revised Child Welfare Law (2017)* • Bill to strengthen judicial involvement in the protection of children (2017) • Basic Plan on Measures against Child Sexual Exploitation (2017)*
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* Some policies were listed more than one SDG.

Source: (Government of Japan 2017)

Budget: Japan's VNR did not mention of budget allocations in the domestic context. However, the VNR stated that the government intends to include the perspective of the SDGs in the national budget.

Overall: Japan's overall approach has been characterized by clustering the SDGs into eight priority areas. Japan's VNR supported the importance of using an integrated approach that considers the three dimensions of sustainable development and ensures an inclusive society. Each SDG is included at least in one priority, and SDGs 2, 3, 8, 9, 11, and 12 are mentioned twice. For each priority, several specific policies or initiatives were mentioned, suggesting that the country has made meaningful efforts to make progress in all SDGs.

No information on budget allocation was provided, but the VNR expressed Japan's intention to incorporate the SDGs into the national budget in order to secure sufficient resources for their implementation.

3.12 Mexico

Strategies: This report uses information from Mexico's second VNR, published in 2018, since it is considerably more extensive than the first one published in 2016. Mexico's 2018 VNR addressed all the SDGs in three clusters. The clusters were based simply on the ones which were highlighted at the HLPF in 2017, 2018, and the ones planned for the 2019 HLPF. The National Strategy for the Implementation of the 2030 Agenda was undergoing public review, and it was planned to be used as a tool for the preparation of the 2018-2024 National Development Plan. Moreover, a reform of the Planning Law proposed by the president in 2018, which was approved by the congress, guarantees that the three dimensions of sustainable development, together with the principles of equity, inclusion and non-discrimination, will be incorporated into national planning in the future. Every goal section in the VNR had three subsections: advances, emblematic actions (which mentions policies), and challenges.

Policies: Mexico listed a broad range of concrete actions and policies to advance all the goals in its VNR, which are shown below in Table 24. The level of ambition of these actions and policies varies, as some seem very ambitious, while others seem much smaller in scale.

Table 24: Policies Mentioned in Mexico's VNR

SDGs	Policies
SDG 1	<ul style="list-style-type: none"> SEDESOL's National Inclusion Strategy (ENI) to secure social rights National Crusade Against Hunger INFONAVIT and SEDATU's Papelito Habla Program provides legal certainty for property by regularizing land and real estate records SEDESOL's PROSPERA Program coordinates institutional efforts and social policies relating to the well-being of people living in poverty The National Commission for the Development of Indigenous Peoples' (CDI) Program for Improving Indigenous Productivity The SE's National Financing Program for Micro-entrepreneurs and Rural Women, supports women in the management of productive businesses The Comprehensive Social Information System (SISI) The Social Portfolio promotes policy dialogue between citizens and authorities
SDG 2	<ul style="list-style-type: none"> The National Crusade Against Hunger Access to financing for farmers helps to improve logistics, food supply
SDG 3	<ul style="list-style-type: none"> Health in Your School Safe Consultation PreventIMMS and PreventISSSTE National Strategy for the Prevention and Control of Obesity and Diabetes The SSA's Universal Vaccination Program and National Health Weeks prevent the primary causes of infant mortality. The INMUJERES National Strategy for the Prevention of Teen Pregnancy (ENAPEA) IMSS-PROSPERA's Early Childhood Development Strategy The Mexican Social Security Institute's mobile app assists members in scheduling appointments with their doctor
SDG 4	<ul style="list-style-type: none"> The New Educational Model (2017) ONE HUNDRED PERCENT Program [National Educational Infrastructure Institute (INIFED)], improved the physical infrastructure of many educational facilities. The SEP's Full Time Schools Program The SEP's Schools at the Center Strategy aims to improve education quality The National Plan for the Evaluation of Learning (PLANEA) The INEE's Professional Teaching The SEP's Digital Inclusion Program, part of Learning 2.0 strategy, aims to develop digital skills

SDG 5	<ul style="list-style-type: none"> • The General Law on Equality Between Women and Men (LGIMH) • The General Law on the Right of Women to a Violence-Free Life (LGAMVLV) • Financing programs such as Small Business Women and the National Financing Program for Micro-entrepreneurs and Rural Women • Article 41 of the Mexican Constitution prescribes parity between women and men as candidates for local and federal legislatures • Holistic gender perspective in the 2013-2018 National Development Plan
SDG 6	<ul style="list-style-type: none"> • The National Rainwater Collection and Green Technology in Rural Areas Program (PROCAPTAR) • The National Water Reserves Program • CONAGUA's National Water Quality Monitoring Network • The Payment for Ecosystem Services Program • The CONAGUA-led Comprehensive Water and Sanitation Agency Development Plan (PRODI) makes investments to help agencies become more efficient and sustainable • The Indigenous Infrastructure Program (PROII-CDI)
SDG 7	<ul style="list-style-type: none"> • Electrical Industry Law • Geothermal Law • Energy Transition Law • Biofuel Promotion and Development Law • Clean Energy Certificates • Energy Management System to improve energy efficiency • The National Atlas of Areas with High Energy and Renewable Energy Potential promotes the use of renewable energy resources • The launch of the Natural Gas Market
SDG 8	<ul style="list-style-type: none"> • The STPS's National Employment Service (SNE) provides free assistance to people looking for work • Special Economic Zones (SEZs) • The STPS's Workplace Human Trafficking Prevention and Detection Inspection Protocol • IMJUVE's Youth Employment Strategy • The STPS's Workplace Health and Safety Self-Management Program • Mexican Norm NMX-R-025-SCFI-2015 on Labour Equality and Non-Discrimination incorporates the principle of non-discrimination into job recruitment procedures • Tourism Connection Strategy: promotes economic growth through credit incentives such as Improve Your Hotel and Improve Your Restaurant
SDG 9	<ul style="list-style-type: none"> • The National Infrastructure Program • The Law for Promoting Sustained Productivity Increases and Economic Competitiveness • The INADEM's National Entrepreneur Fund, which supports projects for micro, small and medium-sized enterprises • The Mexico Connected Program offers free internet connections • The Shared Network provides 4G telecommunications services • Mexico Connected Points Project provides training and digital education
SDG 10	<ul style="list-style-type: none"> • Tax reform has promoted a system of progressive taxation • The Tax Incorporation Regime (RIF) promotes job formalization and access to insurance, housing, pension and credit benefits. • SEDESOL's National Inclusion Strategy (ENI) aims to improve access to social services • Creation of the Technical Group for the Incorporation of a Gender Perspective into Aid and Protection Policies for Migrant Women as part of the Interior Secretariat's Council on Immigration Policy (2017). • Comprehensive Border Traffic Assistance Centers have been opened in Huixtla, Catazajá and Trinitaria, Chiapas; also mobile social programs in southern border municipalities • Regional Visitor and Border Worker cards have been issued to immigrants from Guatemala and Belize to work in southern border states • SEGOB and SRE's We Are Mexicans Strategy provides support for a safe return for deported Mexicans.

SDG 11	<ul style="list-style-type: none"> • Right to the City incorporated into zoning and urban development legislation • Updates to urban development plans should include urban sustainability • The Regional Development Plans for Northern, Central and South-South-eastern Mexico to boost regional development • The General Human Settlement, Zoning and Urban Development Law for a national zoning strategy • The Sustainable Cities Network's strategy for solid waste management, restoring public spaces and building housing in accordance with environmentally friendly principles • INFONAVIT's Green Mortgage Program grants credits for dwellings that utilize green technology to save water, electricity and gas • Areas Voluntarily Destined for Conservation Initiative protects natural areas • The Natural Disaster Risk Reduction Program • Urban Resilience Guide
SDG 12	<ul style="list-style-type: none"> • The National Sustainable Production and Consumption Policy • Mexico, through SEMARNAT, participates in a working group addressing food waste • Legislation on solid waste management and plans and decentralized Comprehensive Urban Solid Waste Management Agencies. • The National Management Plan for Vehicles at the End of their Useful Life and the analogous television collection program • Reforms of public purchasing include sustainability criteria, such as (1) modifications to Article 14 of the Law on Public Sector Acquisitions, Leases and Services and Article 34 of the General Law on Equality between Women and Men, which incorporates gender equality provisions; and (2) the Energy Transition Law, which regulates sustainable electricity use. • Mexico has a legal framework that ensures the sustainable use of energy and water resources and environmental safeguards in acquisitions, leases and other services contracted by the federal government.
SDG 13	<ul style="list-style-type: none"> • The National Greenhouse Gases and Compounds Emissions Inventory • The National Emissions Registry (RENE) compiles information on industrial emissions of greenhouse gases and compounds • Tax on fossil fuel imports and sales (carbon tax) • Regulations to launch an emissions trading or carbon market system • The National Climate Change Vulnerability Atlas is a collection of maps that show different areas' vulnerability to climate change. • The National Risk Atlas identifies the highest risk areas for extreme weather events. Ecological zoning programs include criteria for mitigating or adapting to the effects of climate change. • The 2014-18 Special Climate Change Program contributes to national planning responding to climate change effects. • Mexico is taking steps to restore and reforest coastal wetlands. • Climate Change Adaptation Programs in Natural Protected Areas (ANPs) provide information to guide adaptation measures. • The National Strategy for Reducing Emissions due to Deforestation and Degradation (REDD)
SDG 14	<ul style="list-style-type: none"> • The creation of new ANPs • 2016-2030 National Strategy, Action Plan on Mexican Biodiversity • The 2016-2022 Integration Strategy for the Conservation and Sustainable use of Biodiversity in the Fishing and Aquaculture Sector and the National Oceanographic Research Program • SEMARNAT's Clean Beaches Program • Let's Clean Up Mexico • Blue Flag certification of Mexican beaches establishes standards on quality, safety, education and environmental information • Prohibition of gill nets in the upper Gulf of California

	<ul style="list-style-type: none"> Participatory Environmental Vigilance Committees care for and defend the natural resources of their communities
SDG 15	<ul style="list-style-type: none"> National Strategies on the Reduction of Emissions due to Deforestation and Forest Degradation, on Mexican Biodiversity, on Sustainable Forest Management and on Sustainable Land Management The ANP system provides protection for the country's terrestrial surface The Payment for Ecosystem Services Program (since 2003) The Action Program to Fight Desertification in Mexico Sustainable Land Management Program SAGARPA's Agriculture Promotion Program prevents changes to land use patterns in forest areas CONANP's Species Conservation Action Program (PACE) focuses conservation efforts for 45 endangered species.
SDG 16	<ul style="list-style-type: none"> National Human Rights Program consolidates a rights-based society The General Law on the Rights of Children and Adolescents Mexico's Action Plan under the Global Partnership to End Violence Against Children includes the creation of a 2019-2030 Agenda of Priorities to end all forms of violence against children and adolescents. The new accusatory criminal justice system guarantees better protection of the rights of both victims and suspects. The Violence Against Women Alert (AVGM) The Centers for Women's Justice (CJMs) The National Victim Support System The National Transparency System coordinates efforts on transparency, access to information, and the protection of personal information The National Anticorruption System

Source: (Federal Government of Mexico 2018)

Budget: Mexico's VNR indicated that the Federal Budget had been aligned with the SDGs. In the 2018 federal budget, 80.7 percent of budgetary programs were linked to the SDGs, while 156 of the 169 SDG indicators were connected to at least one budgetary program. Moreover, the effectiveness of public spending on compliance with the 2030 Agenda was planned to be evaluated, and in case of a lack of real impact, a new strategy would be identified. However, there were only two references to specific budget figures in the VNR, as shown in Table 25.

Table 25: Budget Allocations Mentioned in Mexico's VNR

SDGs	Budget Item	Amounts billion pesos	Total billion pesos
SDG 7	<ul style="list-style-type: none"> R&D for sustainable energy (2013-2015) 	1.084	1.084
SDG 11	<ul style="list-style-type: none"> In 2017, 0,77% of the Federal Budget for administrative materials and official documents and article was spent on sustainable procurement 		

Source: (Federal Government of Mexico 2018)

Overall: Mexico has implemented a significant number and wide range of policies addressing all the SDGs. Mexico also made considerable efforts to integrate all the SDGs into its national strategy, including the adoption of reforms to its Planning Law. Information on budget allocations was provided only for SDG 7 and 11, and these were relatively small amounts. These amounts seem to be only selected examples. Mexico's actual budget allocation to the SDGs is almost certainly very substantial, since there was a policy to officially align the Federal Budget with the SDGs, and since many policies were listed in its VNR.

3.13 Republic of Korea

Strategies: Korea presented its first VNR, which addressed all the SDGs, at the 2016 HLPF. No action plan for the SDGs was planned, since the Third Basic Plan for Sustainable Development 2016-2035, adopted in January 2016, translated the main efforts on the SDGs into national policies and plans. This plan is updated every five years, and according to the VNR, it embodied the country's long-time commitment to sustainable development. The progress of the Third Plan is evaluated biennially by the Commission on Sustainable Development (CSD). The efforts are then primarily on the harmonization and alignment of the Korean long-term strategy and the SDGs.

Policies: For every goal several policies were mentioned, which are shown in Table 26. However, only their titles are listed, with no detailed description. These policies seem to be mainly updates of previous strategies and cover many policy areas. Many of the policies are mentioned under more than one SDG to highlight their cross-cutting nature.

Table 26: Policies Mentioned in Korea's VNR

SDGs	Policies
SDG 1	<ul style="list-style-type: none"> • Second Five-Year Plan for Green Growth* • Fifth Comprehensive Medium-term Plan for Environmental Protection* • Fourth Comprehensive Plan for National Environment* • Three-Year Plan for Economic Innovation* • Third Plan for Low Fertility and Ageing Society
SDG 2	<ul style="list-style-type: none"> • Second Five-Year Plan for Green Growth* • National Climate Change Adaptation Measures • Third National Biodiversity Strategy* • Three-Year Plan for Economic Innovation*
SDG 3	<ul style="list-style-type: none"> • Second Five-Year Plan for Green Growth* • Fifth Comprehensive Mid-term Plan for Environmental Protection* • Fourth Comprehensive Plan for National Environment* • Second Master Plan for Public Transportation* • Three-Year Plan for Economic Innovation* • Fourth Health Plan
SDG 4	<ul style="list-style-type: none"> • Second Five-Year Plan for Green Growth* • Sixth Plan for Industrial Technology Innovation* • Plan for Realization of Creative Economy* • Comprehensive Plan for Environment and Health • Three-Year Plan for Economic Innovation* • Fourth Comprehensive Plan of Policies for Persons with Disabilities*
SDG 5	<ul style="list-style-type: none"> • Sixth Plan for Industrial Technology Innovation • Fourth Master Plan for Women's Policy • Three-Year Plan for Economic Innovation*
SDG 6	<ul style="list-style-type: none"> • National Climate Change Adaptation Plan* • Fifth Comprehensive Mid-term Plan for Environmental Protection* • Fourth Comprehensive Plan for National Environment* • Revised Plan of the Fourth Comprehensive Plan for National Territory*
SDG 7	<ul style="list-style-type: none"> • Second Five-Year Plan for Green Growth* • Fourth Master Plan for New Renewable Energy • Second Master Plan for Energy National Climate Change Adaptation
SDG 8	<ul style="list-style-type: none"> • Three-Year Plan for Economic Innovation* • Second Five-Year Plan for Green Growth* • Sixth Plan for Industrial Technology Innovation* • Plan for Realization of Creative Economy*

SDG 9	<ul style="list-style-type: none"> • Second Five-Year Plan for Green Growth* • Second Master Plan for Energy* • Sixth Plan for Industrial Technology Innovation*
SDG 10	<ul style="list-style-type: none"> • Three Year Plan for Economic Innovation* • Second Master Plan for International Development Cooperation • Second Five-Year Plan for Green Growth* • Second Master Plan for Energy* • Fifth Comprehensive Med-term Plan for Environmental Protection* • Third National Biodiversity Strategy* • Plan for Realization of Creative Economy* • Fourth Comprehensive Plan of Policies for Persons with Disabilities*
SDG 11	<ul style="list-style-type: none"> • Second Master Plan for Public Transportation* • Second Five-Year Plan for Green Growth* • National Climate Change Adaptation Plan* • Fifth Comprehensive Mid-term Plan for Environmental Protection* • Revised Plan of the Fourth Comprehensive Plan for National Territory* • Guideline for Evaluation of Sustainability and Living Infrastructure of Cities
SDG 12	<ul style="list-style-type: none"> • Second Five-Year Plan for Green Growth* • Fourth Master Plan for New Renewable Energy* • Second Master Plan for Energy* • First Master Plan for Resource Circulation • Fifth Comprehensive Mid-term Plan for Environmental Protection*
SDG 13	<ul style="list-style-type: none"> • Second Five-Year Plan for Green Growth* • Second Master Plan for Energy* • Fifth Comprehensive Mid-term Plan for Environmental Protection*
SDG 14	<ul style="list-style-type: none"> • National Climate Change Adaptation Plan * • Third National Biodiversity Strategy* • Revised Plan of the Fourth Comprehensive Plan for National Territory* • Fourth Comprehensive Plan for Marine Environmental Protection • Five-Year Basic Plan for Fisheries Resource Management
SDG 15	<ul style="list-style-type: none"> • Second Five-Year Plan for Green Growth* • National Climate Change Adaptation Plan* • Fifth Comprehensive Mid-term Plan for Environmental Protection* • The Third National Biodiversity Strategy*
SDG 16	<ul style="list-style-type: none"> • Second Five-Year Plan for Green Growth* • Fifth Comprehensive Mid-term Plan for Environmental Protection*

* Some policies were listed under more than one SDG.

Source: (Government of the Republic of Korea 2016)

Budget: The VNR did not mention any specific budget allocations. However, the actual related budget is likely to be substantial since the VNR lists some major policy frameworks and plans with a broad scope, which have major existing budgets. In general, the VNR indicated the necessity to strengthen domestic resource mobilization by increasing government revenue to secure the necessary funds for SDG implementation. Revenue enhancement focused on mid-term tax policy with an emphasis on a more efficient tax system to strengthen the growth engine, enhance tax fairness and secure a stable tax base. Also, the government was exploring possible innovative sources of finance.

Overall: Korea's overall approach has been to revise existing plans and initiatives in the light of the SDGs. Its national long-term development plan, the Third Basic Plan for Sustainable Development, incorporates the SDG action plan. Programs and actions are mentioned for each SDGs, but no descriptions are provided, so it is difficult to assess the extent of additional efforts on the SDGs.

3.14 Saudi Arabia

Strategies: Saudi Arabia's VNR, presented in 2018, addressed all the SDGs but emphasized the goals highlighted at the 2018 HLPF (SDGs 6, 7, 11, 12, 15, and 17). The Saudi Vision 2030, which serves as the action plan for SDGs, rests on 3 thematic pillars: a vibrant society, a thriving economy and an ambitious nation. One key program, namely life quality, is directly relevant to the sustainable development goals. Saudi Vision 2030, with its 12 implementation programs, together with other related strategies and plans, provides the foundation for the country's implementation of the SDGs.

Policies: Saudi Arabia's VNR reported on each SDG and listed various policies under each one. These policies are listed below in Table 27. The type of policies described in the report seem to be generally new or recently established, long-term and large-scale.

Table 27: Policies Mentioned in Saudi Arabia's VNR

SDGs	Policies
SDG 1	<ul style="list-style-type: none"> • Social Insurance Program encompassing health insurance, pension system, and unemployment scheme (Musaned Scheme) • Social Safety Nets include subsidies, and programs for housing support, citizen account, education, shelter care, and welfare • Labor Market Supply Programs focus on wage protections, employment support, and job seeker's employment support • National Strategy for Social Development • Cash-assistance to families of disabled persons. In 2017, persons with special needs were exempted from visa fees related to nurses, drivers and labourers • A recent Royal order provides for development of a national strategy for the rights of persons with disabilities. • Citizen account (financial support to low and middle income households)
SDG 2	<ul style="list-style-type: none"> • National program to reduce food loss and waste and to prevent inadequate use of natural resources has been launched. • Launched a program to prevent and control Red Palm Weevil insects. • Agricultural terraces have been rehabilitated, with application of rain water harvest techniques in some regions of the country • Established a mechanism to coordinate agricultural investment outside the country among Ministry of Environment, Water and Agriculture; Saudi Agricultural and Livestock Investment Company; Grain Silos and the Flour Mills Organization.
SDG 3	<ul style="list-style-type: none"> • Healthcare services provided by hotline • School-based education programs • National referral network • Comprehensive health polyclinics • Antenatal care services • Advanced home-based healthcare services • Pre-marriage medical examination • Enhance services of the Saudi Center for Disease Control & Prevention • National healthcare path for pregnant women (safe delivery path) • Upgraded national research centers • Rehabilitation centers for drug addicts • Educational and awareness initiatives on cardiovascular diseases, diabetes, respiratory disease, and obesity. • Awareness campaigns to promote a culture of sports to avoid diseases and develop healthy habits. Within this context, several athletic events were organized (such as marathons, hiking, cycling). The first female marathon took place in Al Hasa at the end of 2017. • Requirements for nutritional information on food labelling • Excise taxes on some harmful food products

	<ul style="list-style-type: none"> • Medical examinations of chronic diseases through public health protection programs • Rehabilitation centers to treat, rehabilitate and educate drug addicts • Al Afia, an educational program of traffic safety • The national drug prevention program (Nebras)
SDG 4	<ul style="list-style-type: none"> • Article 30 of the Basics Law of Governance • Established a national committee to track the implementation of SDG 4 • Established a modern system of governance and policy including standardized regulations for general education and universities • Strategy for Education and Training • Adopted an initiative for independent schools based on the national strategy Vision 2030 to boost the private sector's role and promote PPP • Summer campaigns to promote awareness and eradication of illiteracy • Lifelong education initiative (Etidama) • Prince Sultan bin Abdulaziz Center for Support Services to Special Education • Education vouchers: free grants to educational institutions to provide placement to targeted students • Special education for people with disabilities • Created a national centre for special education, with the private sector • School transportation for disabled special education students • Virtual school project near the Southern border • Knowledge enrichment project near the Southern border • Project for the Twinning of Southern Border Schools, which provides education to students whose schools are in unsafe locations. • An initiative to develop a practical framework to ensure matching between academic institutions' output and labour market needs • Project of Min. of Education and the Saudi Arabian General Investment Authority (SAGIA) to employ and train scholarship graduates • Safer portal project for graduates of the Custodian of the Two Holy Mosques Program for International Scholarships • Saudi Injaz Initiative helps students develop interpersonal and professional skills for the labour market. • Project to promote positive attitudes in schools • Aramco's environmental education initiative: a school team called "Friends of the environment club" is formed by students. • Volunteering in education (promoting volunteerism and active involvement in society) • Intellectual awareness centre • My country protects my rights (initiative promoting human rights & its teaching in schools) • National project for protection from peer violence and bullying • Child support hotline program • Future researcher (initiative to develop students' research skills) • National Scientific Creativity Olympiad is an annual competition • Participation in the Global Learning and Observations to Benefit the Environment (GLOBE) Program • Establishment of a centre for user communication and care: people can communicate with the Ministry through electronic means. • Voluntary health insurance for Ministry of Education employees • Teachers' services center (provides various services to teachers) • Independent school initiative to outsource the management of some public schools to small-scale non-public entities. • Education performance benchmarking for primary school students (Hassen) (program involving measures for analysis and development of the educational process) • Neighborhood clubs: This initiative creates specialized community clubs within public schools to develop skills and hobbies • Ertiqia initiative measures parents' participation in children's education

	<ul style="list-style-type: none"> • Operation of school canteens by productive families is a project that aims to provide healthy meals to students • Project for development of education statistics • National Framework of Education Curricula
SDG 5	<ul style="list-style-type: none"> • Royal Order issued in 2013 to reserve 20% of the Shura Council's (Consultative Council's) seats for female members. • National Observatory of Women's Participation in Development • Launch of an electronic portal for job seeking women • Production schemes for social security recipients able to work • Program to support the transport of working women (Wusool) • Program to support the hosting of children of working women (Qurrah) • Develop mechanisms to enable females of vulnerable groups to use qualification programs for provide home-based employment • Training program aimed to provide professional support to needy women and orphans by equipping them with necessary skills • Providing affordable childcare services to working women • The Basic Law of Governance prohibits discrimination against women & bans all forms of discrimination. A decree applies the law to protection from all forms of abuse. • The Royal Decree furnishes immediate assistance and makes every possible effort to provide shelter as well as social, psychological and health care to victims of abuse. • The Royal approval of the organizational set-up of the Family Council
SDG 6	<ul style="list-style-type: none"> • National Water Strategy 2030
SDG 7	<ul style="list-style-type: none"> • National Renewable Energy Program • Saudi Energy Efficiency Centre • Pilot forum on carbon capture and storage • Sakaka wind energy project • King Abdullah City for Atomic and Renewable Energy • King Salman Renewable Energy Initiative • Advances cooling challenge campaign • King Salman Renewable Energy Initiative • Innovation initiative mission • National committee for clean energy development mechanism • National Transformation Program
SDG 8	<ul style="list-style-type: none"> • Government agencies adopted many initiatives to promote economic growth, production, and job opportunities. A key agency is the Public Investment Fund (PIF). • National Transformation Program 2.0 • Ministry of Labour and Social Development's new portal to promote voluntary work. • Technical and Vocational Education and Training Corporation (TVTC) qualifies men and women for the labour market • Government agencies have developed some programs and initiatives that contribute to the development of digital content and the digital economy • Digital transformation unit, a program that seeks to build a digital society • E-government program raises public sector productivity and guarantees better services to individuals and businesses
SDG 9	<ul style="list-style-type: none"> • The National Transformation Program (NTP) • National Innovation Initiative, established by the Royal Order, no. 35239, dated 17-7-1439H (2018) • Development of integrated transport sector strategy; regulatory reform of ports, Saudi Ports Authority and related institutions; development of airports and road networks. • Government efforts to support industrial development include provision of the necessary infrastructure. • Creation of the two industrial cities of Jubail and Yanbu • The industrial clusters program • Saudi Industrial Development Fund (SIDF), other industrial incentives

	<ul style="list-style-type: none"> • Infrastructure projects in individual transport sectors • Improve service level • Improve connectivity between transport modes • Launch a safety program for each transport mode • Create new public transport systems in various urban areas • Increase absorptive capacity of public transport in existing urban areas • Encourage use of public transport • Develop and promote energy efficiency programs • Establish infrastructure that supports energy efficiency programs in the transport sector • Develop and apply strategies to improve asset lifecycles and contracting • Develop and apply mechanisms to supervise projects and contractors • Develop a flexible regulatory framework for public-private partnerships to attract private investors and create a transparent business climate.
SDG 10	<ul style="list-style-type: none"> • Develop the Social Protection Strategy, including programs involving financial support for job seekers through skill development programs • Saudi Human Rights Commission (SHRC) was established to protect and promote human rights in accordance with universal standards
SDG 11	<ul style="list-style-type: none"> • Future Saudi Cities Program • MOMRA's municipal transformation program • The National Spatial Strategy (2030) • The Metropolitan Development Strategy for Riyadh (MEDSTAR) is the King Abdulaziz Project for Public Transport in Riyadh, and is intended as a framework that regulates the future development of Riyadh city • Wadi Hanifa Comprehensive Development
SDG 12	<ul style="list-style-type: none"> • Integrated Strategy for Waste Management in Riyadh City • The Eastern Province AMANAH launched an initiative to use food waste for conversion into organic fertilizers. • Upgrading of municipal waste management systems • Initiative for Waste Management in Jubail Industrial City • Initiative to recycle food waste • Integrated Strategy for Waste Management in Riyadh City • The Eastern Province AMANAH launched an initiative to use food waste for conversion into organic fertilizers • The Royal Commission for Jubail and Yanbu (RCJY) launched an environmental services' initiative to manage clean-up activities in Jubail Industrial City
SDG 13	<ul style="list-style-type: none"> • National Disaster Management Plan • National Chemical and Bacteriological Incidents Management Plan • National Marine Disaster Management Plan • Executive regulations for evacuation and shelter operation • National Environmental Strategy • Several programs mentioned: 1) Energy efficiency, 2) Diversification of renewable energy sources, 3) Carbon dioxide separation, storage and useful technologies, 4) Utilization of natural gas, 5) Methane recovery and gas flaring reduction. • Several measures mentioned: 1) Water and wastewater management, 2) Urban planning, 3) Protection of marine ecosystems, 4) Coastal areas integrated management plans, 5) Desertification control, 6) Early warning systems. • Program to increase green landscaping in Riyadh City.
SDG 14	<ul style="list-style-type: none"> • National Strategy for Conservation of the Kingdom's Biodiversity (2005) • Laws and regulations are in place for the regulation of marine fishing and surveillance of poaching and illegal fishing • The Fish Resources Research Centre was established in Jeddah in 1982
SDG 15	<ul style="list-style-type: none"> • Regional Centre for Drought Monitoring and Early Warning (RDMEC), • National Environment Strategy • Vegetation Restoration Strategy for the Riyadh region

	<ul style="list-style-type: none"> Kingdom of Saudi Arabia Environmental Management Award
SDG 16	<ul style="list-style-type: none"> National Anti-Corruption Commission, Chaired by the Crown Prince, HRH Prince Mohammad bin Salman The National Information Centre (NIC) reports to the Presidency of State Security NIC's Digital Strategy 2017-2019 is based on Saudi Vision 2030 and the National Transformation Program. Masdar is a program to create a national statistical database to collect all statistical data from different sources for use as a statistical reference to support decision-making and formulation of developments plans

Source: (Kingdom of Saudi Arabia 2018)

Budget: The VNR mentioned a variety of budget allocations for several SDGs. These are listed below in Table 28. The total amount is quite large. These included a combination of past, current, as well as future spending, and the time period of some budget items was not clear. Moreover, the actual budget allocated to the policies and programs listed in the VNR may be much larger than the amounts reported in the VNR. For example, for SDG 1, the VNR states that the Citizen Account Program, which provides financial support to low and middle income households, served 12.9 million beneficiaries in 2017 and 13.4 million in 2018, but no budget figures were provided for this program.

Table 28: Budget Allocations Presented in Saudi Arabia's VNR

SDGs	Budget Item	Amount USD million	Total
SDG 1	National Strategy for Social Development 34,006	25,330 health & social development (2017)	34,182
		4,530 total expenditure for social insurance (pensions in 2015)	
		4,000 social security (2017)	
		120 provided to charitable societies	
		26.67 total annual assistance to cooperative societies (the data allocations refer to 2015)	
	Social Charity Fund (2016) 176	<ul style="list-style-type: none"> 139.81 scholarship programs 30.51 training & employment 5.83 My Future programs 	
SDG 3	2018 budget for health service & social development	39,200 including about 8.8 bil. for Vision 2030 Realization programs	39,200
SDG 4	2018 budget for education	51,000	51,000
SDG 5	Develop programs for social security recipients who are able to work, aiming to increase sales	From 96 to 666	666
SDG 9	Infrastructure (2018)*	14,400	26,819
	Construction	14,000 km expressway construction underway (2017) 12,270	
	R&D (2016): 149.2	149.2	
		<ul style="list-style-type: none"> Scientific research (45.7) 	
		<ul style="list-style-type: none"> Science, technology community (13.3) 	
		<ul style="list-style-type: none"> Inventor support (7.5) 	
		<ul style="list-style-type: none"> Science, tech, innovation systems (0.4) Diversification, development & strengthening support for activities (5.7) 	

		<ul style="list-style-type: none"> • Institutional structures of science, technology & innovation (8.2) 	
		<ul style="list-style-type: none"> • Science & tech. human resources (13.6) 	
		<ul style="list-style-type: none"> • Advanced strategic technologies (31.8) 	
		<ul style="list-style-type: none"> • Research & dev. capacity (23.0) 	
		<ul style="list-style-type: none"> • Tech. transfer & development (24.2) 	
	<ul style="list-style-type: none"> • Private Sector Stimulus Package (2017) 	53,330 (over 4 years) Breakdown: <ul style="list-style-type: none"> • 5.6 accelerate housing projects. • 4.5 private sector finance • 4.5 efficiency & technology. • 1.3 SME export incentives 	
General section	Saudi Industrial Dev. Fund	6,670	64,000
	National Housing Corp.	4,000	
Total			215,867

* Amount spent over the past decade on infrastructure: USD 106 bil.

Source: (Kingdom of Saudi Arabia 2018)

Overall: Saudi Arabia's VNR listed a variety of policies and initiatives for all the SDGs. For most SDGs, a large number of policies and initiatives were listed, including some with a high level of ambition and/or broad scope. Only a few goals had fewer, less ambitious policies and initiatives listed. The national strategy, Vision 2030, was mentioned only under a few SDGs, but it is the overarching plan that supports the other actions, so its importance might not be fully reflected in the details of the VNR. Overall, the VNR showed that the country was addressing all the SDGs with a large number of policies and has allocated significant funding for SDG implementation, although specific funding was not mentioned for some SDGs. In terms of the budget, Saudi Arabia has listed significantly more funding in its VNR compared to other countries. However, these figures are not very comparable since different budget items have different time periods, with past and current spending combined with future planned spending.

3.15 Turkey

Strategies: Turkey published its first VNR in 2016 (Republic of Turkey 2016). It addressed all the SDGs. However, it did not indicate detailed policies or budgets, but instead it generally discussed the linkages between the SDGs and the existing 10th National Development Plan. The VNR stated that Turkey was in the process of preparing its long-term vision for the 11th National Development Plan (NDP), which would include SDGs as a critical input. In 2016, the roadmap for implementing the SDG was still at the preliminary stage. The Ministry of Development, in charge of formulating Turkey's National Development Plans, planned to follow a policy coherence approach at the centre of the implementation process of SDGs. Turkey's VNR indicated the country's long-term commitment to sustainable development, by illustrating the efforts already put into the implementation of the Millennium Development Goals (MDGs). Then, focusing on the SDGs, the VNR explained how the SDGs have been implemented in the new plan, the institutional mechanisms put in place, the monitoring mechanisms developed and how the country has worked to create ownership and public awareness for SDGs.

Policies: Turkey's VNR focused on objectives and intentions rather than listing specific policies, initiatives, or budgets. In 2016, Turkey was still in the process of developing its SDG action plan. The VNR explained that the new Plan was expected to be divided into four main parts: 1) policies that have a human focus and touch upon several aspects of society (Qualified People, Strong Society), 2) policies for structural transformation and increase in welfare (Innovative Production, High and Stable Growth), 3) policies on sustainability and livelihoods (Liveable Places, Sustainable Environment), and 4) policies regarding the external side of development (International Cooperation for Development). The VNR also explained that the SDGs were expected to be linked to the existing 10th Development Plan, by establishing 25 Priority Transformation Programs of a cross-cutting nature.

Budget: The Turkish government's intention to align the SDGs to national plans and policies was expressed during budget discussions in the parliament. Moreover, the VNR stated that the SDGs and their relevant targets will be reflected in current strategies and work plans so budget allocations will be ensured. The Ministry of Development, as the coordinating body for developing national plans, programs and investment budgets will closely follow the whole process and ensure vertical and horizontal policy coordination.

Overall: The absence of concrete plans and policies in the VNR does not necessarily mean that Turkey did not have any policies or budgets related to the SDGs. It seems that many existing policies were already related to SDGs, so Turkey made efforts to map the links between its national development strategy (the 11th National Development Plan) and the SDGs, and the country planned to use that to develop a roadmap for SDGs. Turkey's VNR noted that it had been successful in implementing the Millennium Development Goals, so it expressed optimism that the country could also successfully implement the SDGs. The VNR also stressed that Turkey has a long history of incorporating the concept of sustainable development in its national policies, since its 7th Development Plan in 1996. For this reason, there was already a high level of consistency between the 10th Development Plan and the SDGs.

4. COMPARATIVE ANALYSIS

This section compares the G20 countries which submitted VNRs as of 2018 in terms of their 1) overall strategy and SDGs prioritization, 2) policies to implement the SDGs, and 3) budget allocation for SDGs. This comparison is based only on their VNRs, as summarized in the previous section. The analysis here demonstrates that there are significant differences in how countries have structured their VNRs, addressed the SDGs, and reported on their policies and actions taken at the national level.

The first part of this section compares the countries' overall strategy and approach to VNRs and SDGs. The second and third parts compare the extent to which countries report on concrete policies and budgets, respectively, in their VNRs. The comparative analysis of the countries' policies provides overall observations of trends and patterns that can be identified. The comparison of the budget includes two elements, 1) whether the SDG spending is linked to national budgets and plans, and 2) the extent to which concrete budget allocations are made for specific SDGs and/or priority areas.

4.1 Comparison of Countries' Overall Strategy and Approach to VNRs and SDGs

This comparison of the countries' strategies and addresses two main questions: 1) whether or how have countries prioritized the SDGs in their VNR, and 2) whether countries adopted a separate action plan for SDGs, or whether they linked or mapped the SDGs to their existing national plans or strategies. These two questions provide preliminary information and context needed to better interpret the overall VNRs.

Countries adopted a variety of possible strategies and approaches to their VNRs. Despite the agreement that the SDGs are a holistic and indivisible agenda, not all G20 countries addressed all 17 SDGs. Some countries focused their VNRs on the goals highlighted by the HLPF in a particular year.

Three main strategies for developing the VNRs were observed, as shown below in Table 29. Two strategies, adopted by 11 of the G20 countries, involved addressing all the SDGs. Among these countries, 8 decided to track their progress on each individual SDG, while 3 countries clustered the SDGs according to specific areas. Each country which clustered the SDGs used a different method. Italy organized them based on the five areas of development, people, planet, peace, prosperity and partnership, while Japan grouped the SDGs based on eight national priorities. Mexico's 2018 VNR addressed each SDG individually, but presented them in the order in which were highlighted at the 2017, 2018 and 2019 HLPFs, and in the context of the respective theme of each year's HLPF. The third strategy addressed only the goals highlighted by the HLPF for focused discussion in the year of the country's VNR. Only four countries adopted this strategy, Argentina, Brazil, India, and Indonesia (all in 2017).

Table 29: Overall Strategy for Reporting SDGs in the G20 Countries' VNRs

Reported all SDGs individually	Reported all SDGs in clusters	Reported only SDGs selected at the 2017 HLPF	Not reported as of 2018
<ul style="list-style-type: none"> • Australia • Canada • China • France • Germany • Republic of Korea • Saudi Arabia • Turkey 	<ul style="list-style-type: none"> • Italy • Japan • Mexico 	<ul style="list-style-type: none"> • Argentina • Brazil • India • Indonesia 	<ul style="list-style-type: none"> • Russia • South Africa • UK • US
8 countries	3 countries	4 countries	4 countries

The reasoning behind some countries' decision to address only the goals highlighted in the HLPF can be identified in their VNRs. Argentina acknowledged the indivisibility of the SDGs, but it preferred to concentrate on the special focus areas of the HLPF. Brazil mentioned that focusing on the SDGs highlighted at the HLPF and on its theme “eradicating poverty and promoting prosperity in a changing world” would enable Brazil to address three crucial issues for the SDGs, which are poverty, prosperity and transformation. India’s VNR argued that the indivisibility of the SDGs is not undermined by prioritization, as the interlinked nature of the goals ensures that advancement of one goal also will facilitate progress in other goals. Indonesia’s VNR expressed its intention to localize the 2017 HLPF’s special theme (“eradicating poverty and promoting prosperity in a changing world”) to the national context. Indonesia’s VNR focused on two main aspects of this theme: 1) improving the quality of human resources (to be supported by SDGs 2, 3, and 4) and 2) enhancing economic opportunities for sustainable livelihoods (to be supported by SDGs 9 and 14). Both need an enabling environment supported by SDGs 5 and 17.

About half of the G20 countries have prepared or are planning to prepare a separate SDG action plan, while 5 are not (and four countries have not submitted VNRs) as shown in Table 30. Three countries had already prepared their SDG action plan at the time of preparing their VNR.

Table 30: Separate Action Plans for SDG Implementation (as of 2018)

Action plan prepared	Action plan in the process of drafting	No action plan planned	Non-reporting countries as of 2018
<ul style="list-style-type: none"> • China • Japan • Republic of Korea 	<ul style="list-style-type: none"> • Brazil • France • India • Indonesia • Italy • Mexico • Turkey 	<ul style="list-style-type: none"> • Argentina • Australia • Canada • Germany • Saudi Arabia 	<ul style="list-style-type: none"> • Russia • South Africa • UK • US
3 countries	7 countries	5 countries	4 countries

All the G20 countries which have submitted VNRs as of 2018 have linked or plan to link their overall national plans and policies, with the SDGs, as shown in Table 31. Regardless of whether a country has a separate SDG action plan, or whether a country modifies its existing national plans and policies, the countries plan to map their existing national policies, plans, and budgets with the SDGs in order to be able to identify policy and financial contributions to each SDG. In most, but not all cases, countries also have aligned or plan to align their national budgets with the SDGs. Canada's VNR mentioned that aligning the national budget with SDGs was still in progress. China did not specifically mention budget alignment in its VNR, although the VNR mentioned several high-profile national plans which already have budgets. Therefore, existing budgets for SDGs were implied by the country's VNR, but not stated explicitly.

Table 31: Alignment Between SDGs and National Plans (as of 2018)

Alignment completed	Alignment in progress	Non reporting countries (as of 2018)
<ul style="list-style-type: none"> • Argentina • Canada • China • India • Indonesia • Japan • Saudi Arabia 	<ul style="list-style-type: none"> • Australia • Brazil • France • Germany • Italy • Mexico • Republic of Korea • Turkey 	<ul style="list-style-type: none"> • Russia • South Africa • UK • US
7 countries	8 countries	4 countries

4.2 Policy Comparison

Policies are the main means for governments to implement SDGs. However, comparing the policy efforts of different countries is a very difficult exercise. Policies themselves come in a wide range of shapes and sizes. Some are broad while others are narrow; some are vague while others are concrete; some are voluntary while others are mandatory, some are well-implemented, while others are not. It is also difficult to compare policy efforts between different sectors. Each country faces different circumstances; several G20 countries mentioned that their SDG implementation efforts were influenced by their level of development and financial capacity. The significance of a specific policy might depend on a country's size. Moreover, the information provided in the VNRs is the only basis for making such a comparison.

Nevertheless, the information on policy efforts provided by the countries in their VNRs provides a rough indicator of the magnitude of their efforts to implement the SDGs. At least it is possible to count the number of policies, get some indication of their rough scale and scope based on the name of the policy, and determine how these policies are distributed among SDGs. The information can show whether a country has moved beyond setting up institutional frameworks for implementation to actual implementation, how many and which SDGs it is working on (a rough indication of prioritization), and a rough indication of the scale of the country's efforts.

The tables in this section summarize and compare the number of policies compiled in the VNRs of the G20 countries. Table 31 shows the number of policies mentioned by eleven countries for each SDGs, the total for each SDGs and the total amount of policies mentioned in the VNRs. These eleven countries identified policies for specific SDGs. Turkey is not included, because although it organized its VNR by SDG, it did not list specific policies. This does not mean that

Turkey did not have any policies to implement SDGs, only that Turkey did not list any in its VNR.

The number of policies mentioned by Argentina, Italy, and Japan are shown in Table 33, Table 34, and Table 35, respectively. These three countries clustered the SDGs, so they reported their policies according to their respective clustering schemes. Since each of these clusters includes more than one SDG, it is not possible to allocate the policies to specific SDGs. China mostly linked policies with specific SDGs, which are included in Table 32, but some policies were not linked to specific SDGs, so they are included separately in Table 36, which sums up the total number of policies listed by fourteen countries.

Table 32: Comparison of Number of Policies by SDG

SDG	Australia	Brazil	Canada	China	France	Germany	India	Indonesia	Mexico	Korea	Saudi Arabia	Total
VNR Year =>	2018	2017	2018	2016	2016	2016	2017	2017	2018	2016	2018	
1	16	13	11	4	4	6	25	23	8	5	7	122
2	9	4	6	11	3	3	8	19	2	4	4	73
3	34	11	16	16	5	2	18	10	8	6	20	146
4	19		13	12	5	5			7	6	39	106
5	11	6	14	8	7	5	13	20	5	3	12	104
6	18		5	5	3	2			6	4	1	44
7	21		8	2	6	2			8	3	11	61
8	45		17	11	8	18			7	4	7	117
9	40	5	9	8	3	7	14	10	6	3	19	124
10	8		16	1	4	4			7	8	2	50
11	10		12	13	5	5			9	6	5	65
12	8		18	3	4	9			7	5	8	62
13	10		10	2	6	6			10	3	8	55
14	19	8	3	9	6	5	10	8	8	5	3	84
15	26		6	16	3	6			7	3	4	71
16	12		13	5	5	2			9	2	4	52
17			2						1			3
Total	306	47	179	126	77	87	89	89	115	70	154	1340

Table 33: Policies Listed in Argentina's VNR

Areas	Number of policies
Universal Income	11
Quality of life	7
Social Mobility	9
Total	27

Table 34: Policies Listed in Italy's VNR

Areas	SDGs	Number of policies
People	1,2,3,4,5,6,7,8,10,11,13,15	57
Planet	2,6,9,11,12,13,14,15	40
Peace	2,4,5,8,10,15,16	30
Prosperity	2,4,5,6,7,8,9,10,11,12,13,14,15	83
Partnership	1,2,3,4,5,6,7,8,9	1
Total		211

Table 35: Policies Listed in Japan's VNR

Areas	SDGs	Number of policies
Empowerment of All People (SDGs)	1, 4, 5, 8, 10, 12	13
Achievement of Good Health and Longevity	3	1
Creating Growth Market, Revitalization of Rural Areas, and Promoting Science Technology and Innovation	2, 8, 9, 11	4
Sustainable and Resilient Land Use, Promoting Quality Infrastructure	2, 6, 9, 11	6
Energy Conservation, Renewable Energy, Climate Change Countermeasures, and Sound Material-Cycle Society	7, 12, 13	10
Conservation of Environment, including Biodiversity, Forests, & Oceans	2, 3, 14, 15	2
Achieving Peaceful, Safe and Secure Societies	16	4
Strengthening the Means & Framework for the Implementation of the SDGs	17	9
Total		49

Table 36: Total Number of Policies Listed by G20 Countries in Their VNRs

	Number of policies
Countries reporting each SDG	1,339
Argentina	27
Italy	209
Japan	49
China (policies not attributed to a specific SDG in Table 32)	7
Total	1,631

A few points about the counting methodology should be clarified. First, as mentioned earlier, the policies were taken from all parts of the countries' VNRs. Second, as mentioned earlier, a policy should be concrete, not just general principles or statements of an issue's importance. Third, no distinction was made between broad/narrow or more/less substantial policies. As much as possible, the policies were compiled as the country listed them. Most countries listed a mix of broad and narrow policies, although some countries such as China and Korea listed mostly policies which seemed to have a broad scope. Fourth, some countries repeated some policies under different SDGs; in this case, the policy was counted again each time it was mentioned. There are two reasons behind this approach: a) in some cases these were broad and substantial policies that applied to several areas, so counting these large policies a few times might balance instances of counting smaller policies, and b) in some cases this may indicate that the country is taking an integrated approach, simultaneously addressing multiple issues, so

countries should be recognized for doing this. Fifth, most of the VNRs also reported on past policies and actions, for example, to assess their starting point in a specific policy area or because that policy was particularly relevant, and planned future actions are expected to be based on it). Many of these existing policies may be continuing. It is not easy to establish which policies are new and which are not, or whether existing policies are relatively recent or longstanding. This study included all policies listed in the VNRs, existing and new, and only excluded a few policies which were clearly designated as longstanding past policies over many years. Sixth, this methodology may overstate or understate efforts. On one hand some countries might try to overstate the significance of their efforts by listing some small-scale policies to give the impression of extensive activity. On the other hand, some countries might mention a few large-scale policies and/or overlook some relevant policies, which could inadvertently understate the actual scale of their efforts.

The key finding from this assessment of the policies is that all the G20 countries which listed policies in their VNR reported a rather large number of policies. Australia and Canada reported the most policies, 306 and 179 respectively, while Argentina and Brazil reported the fewest, 27 and 47 respectively. Overall, the countries seem to be implementing a range of concrete policies, with a wide variety of approaches.

The number of policies reported seems more likely to be understated rather than overstated. One reason is that the number of policies in many cases seems to be related to the year the VNR was submitted. Turkey, which submitted its VNR in 2016, did not list any policies. The three countries with the lowest number of policies submitted their VNR in 2017, while the four countries with the most policies submitted their VNR in 2018. Developing country Mexico reported more policies in 2018 than did developed countries France and Germany in 2016. Therefore, countries which prepared their VNRs later tended to list more policies. The number of policies may also be related to the amount of staff time and capacity available to prepare the VNR.

A key point is that the SDGs are not new; they address old issues, so most countries already had many related policies even before SDGs were adopted. Possibly, most of any country's policies could be related to SDGs. The countries in this survey all made efforts to map the SDGs with their existing policies, and this effort probably enabled them to create the long lists of policies in their VNRs. Nevertheless, it seemed likely that some countries may have more existing policies for some SDGs which were not listed in their VNRs. The SDGs have 169 targets, and only two countries listed more than 169 policies, even though it seems likely that most countries probably have at least one existing policy for each SDG target. For example, three targets are directly related to air pollution (3.9, 11.6, 12.4) (Elder and Zusman 2016), but only two of the 15 G20 countries surveyed here (Canada and China) included an air pollution policy in their VNRs, even though all of the countries already have various air pollution policies. Moreover, even though China already has many policies related to air pollution (Lin and Elder 2014), it only listed 1 air pollution policy in its VNR.

The significance of whether or not countries created a SDGs action plan is also not fully clear. A designated SDG action plan is not necessarily a precondition for realizing the SDGs, and countries that have not developed one may still be working on the issues related to the SDGs. Nevertheless, it is still important to recognize the efforts of those countries which have developed specific SDG plans, which at least indicate an intention to prioritize and publicize them.

Regarding the prioritization of specific SDGs, Table 32 shows that SDGs 3, 1, 9, and 8 are the top four in terms of the number of policies listed. The SDGs with the fewest policies listed are

SDGs 17, 6, 10, and 16. Of course, the number of policies is not necessarily a very good indicator of priorities, but it may indicate some degree of prioritization of health, economic development and poverty reduction goals compared to others. The year of the VNR may also have influenced SDG prioritization, since SDGs 1, 9, and 3 were highlighted at the 2017 HLPF, and the three countries (Brazil, India, Indonesia) which conducted their VNR in 2017 also listed policies only for the SDGs highlighted that year.

4.3 Budget Comparison

The comparison of budgets includes two elements, 1) whether the SDG spending is linked to national budgets and plans, and 2) the extent to which concrete budget allocations are made for specific SDGs and/or priority areas. Overall, there was a wide variation in terms of whether countries mentioned any budget figures. Of the countries which mentioned budget figures, there was a wide variety in terms of not only the amounts, but also in terms of the way of presenting the budget figures, the range of coverage (broad discussion vs. selected examples) and the extent of coverage of specific SDGs.

Two-thirds of the G20 countries which submitted VNRs, ten out of fifteen, mentioned specific budget allocations related to the policies and initiatives indicated in their VNRs. The ten countries are Argentina, Australia, Brazil, Canada, France, Germany, India, Italy, Mexico and Saudi Arabia, as indicated in Table 37.

Table 37: Countries Including Specific Budget Allocations in Their VNR

Budget is mentioned	Budget is not mentioned	Non reporting countries (as of 2018)
<ul style="list-style-type: none"> • Argentina • Australia • Brazil • Canada • France • Germany • India • Italy • Mexico • Saudi Arabia 	<ul style="list-style-type: none"> • China • Indonesia • Japan • Republic of Korea • Turkey 	<ul style="list-style-type: none"> • Russia • South Africa • UK • US
10 countries	5 countries	4 countries

The way of reporting budget information also varied considerably, as seen in Table 38. A few countries reported budget allocations for all or many of the SDGs, in some cases linking with all or a large part of their national budgets. Other countries reported budgets for only a few SDGs. Most countries reported a mixture of large and small budget categories, including broad budget areas as well as specific programs and projects. To some extent, the way of reporting budget information is related to each country's overall reporting approach, although not fully. Countries reporting by SDG, and reporting all SDGs, tended to report more budget examples for more SDGs, while countries reporting on fewer SDGs tended to report fewer budget examples.

Table 38: Comparison of Countries' Overall VNR Approaches and Budget Reporting Approach

Country	Overall Reporting Approach	Budget approach in VNR	Budget scope in VNR
Argentina	By SDG (partial)	Overall amounts	13 broad budget areas
Australia	By SDG (all)	1 example per SDG	6 SDGs
Brazil	By SDG (partial)	1 or 2 examples per SDG	4 SDGs
Canada	By SDG (all)	1-7 examples per SDG	11 SDGs
China	By SDG (all)	No examples	No specific discussion
France	By SDG (all)	1-6 examples per SDG	8 SDGs
Germany	By SDG (all)	1 example	1 SDG
India	By SDG (partial)	1-2 examples per SDG	3 SDGs
Indonesia	By SDG (partial)	No examples	SDG-budget linkage completed
Italy	Clustering	2-4 examples per cluster	2 clusters
Japan	Clustering	No examples	SDG-budget linkage in progress
Mexico	Clustering	2 examples	1 SDG (SDG-budget linkage completed)
Korea	By SDG (all)	No examples	Will make efforts
Saudi Arabia	By SDG (all)	1-10 examples	6 SDGs
Turkey	By SDG (all)	No examples	SDG-budget linkage in progress

Ten G20 countries reported on their effort to align their national budget with the SDGs, as indicated in Table 39. At the time of writing their VNRs, four countries had already realized this alignment: Germany, Indonesia, Italy and Mexico. The remaining six were still working on it: Argentina, Brazil, Canada, Japan, Republic of Korea and Turkey. Moreover, it is possible that other countries have linked or are planning to link their national budgets to SDGs, but they did not mention this point directly in their VNRs. For example, China's VNR is the official national SDG plan, which links to other various national plans, which are known to be linked to the national budget, but the budget is not customarily outlined in the plan itself.

Table 39: Budget-SDG Linkage Status

SDG-Budget Linkage Completed	SDG-Budget Linkage In Process
<ul style="list-style-type: none"> • Germany • Indonesia • Italy • Mexico 	<ul style="list-style-type: none"> • Argentina • Brazil • Canada • Japan • Republic of Korea • Turkey
4 countries	6 countries

Significant amounts of funds have been allocated to SDG implementation by the ten countries which mentioned specific budget allocations in their VNRs. The budget amounts of the eight countries which reported on specific SDGs are summarized in Table 40, while Table 41 summarizes the total reported SDG spending for Argentina and Italy, which used their own classification instead of reporting on specific SDGs. The amount listed for Argentina includes only the additional spending indicated for SDGs, but Argentina's effort to map the entire

budget with the SDGs may result in a much greater share of the budget allocated to SDGs, instead of just the additional amount. Canada allocated amounts for the most SDGs, excluding only SDGs 5, 7, and 13, and it also allocated the largest total amount, almost USD 365 bil., which is about one-third of the total amount listed in the VNRs of the 10 G20 countries.

Table 40: Comparison of Budget Amounts Allocated to Specific SDGs

	Aus.	Brazil	Can.	Fr.	Ger.	India	Mex.	Saudi Arabia	SDG Totals	SDG %
VNR	2018	2017	2018	2016	2016	2017	2018	2018		
1	7.4	104.3	42.2	7.4		25.0		34.2	220.5	24.7
2		0.8	3.0						3.8	0.4
3		0.04	12.0	0.4		4.0		39.2	55.6	6.2
4			3.1					51.0	54.1	6.0
5				0.1				0.7	0.8	0.1
6			13.9	0.5					14.4	1.6
7	4.3			0.4			0.1		4.8	0.5
8			2.0	24.3					26.3	2.9
9	3.7	0.08	204.6	52.6	6.0	25.0		26.8	318.8	35.6
10			2.0						2.0	0.2
11			73.1	44.8					117.9	13.2
12			3.0						3.0	0.3
13	1.9								1.9	0.2
14	0.4		1.5						1.9	0.2
15			4.3						4.3	0.5
16			0.1						0.1	0.0
17			0.1						0.1	0.0
Other								64	64	7.2
Total	17.7	105.2	364.9	130.5	6.0	54.0	0.1	215.9	894.3	
%	2.0	11.8	40.8	14.6	0.7	6.0	0.0	24.1		100

Unit: USD billion

The total budget allocation for SDGs by the ten G20 countries is over USD 1 trillion, as shown in Table 41. It is not easy to interpret the significance of this figure. On one hand, it is a large amount of money in absolute terms, especially considering that it does not include the US, UK, Russia, or South Africa. Most estimates of the volume of investments needed to achieve SDGs range from 2 to 5 trillion per year (Schmidt-Traub 2015), of which 1 trillion represents a meaningful contribution. On the other hand, USD 1 trillion is less than 1.5 percent of global GDP, which was about USD 80 trillion in 2017.

Table 41: Total Budget Amounts Reported in G20 VNRs

	Budget (USD bil.)
Countries reporting each SDG	894.3
Argentina (868 bil. pesos)	49.2
Italy	106.4
Total	1,049.9

Note: July 2017 exchange rates, ARS/USD = 17.64, EUR/USD = 0.8448.

Information provided about budget allocations for specific SDGs, as indicated in Table 40, may indicate the government's intended priorities to some extent. SDGs 9, 1, and 11 account for about 73 percent of the budget allocations of the eight countries. Moreover, only four countries (Brazil, Canada, France, Saudi Arabia) account for most of the total (over 91 percent). It is

notable that SDGs relating closely to the environment, inequality, and governance received the lowest priority, with 0.2 percent or less of the budget allocations listed in the VNRs: SDGs 5, 10, and 13-17. SDG 12 was only addressed by Canada, SDG 13 was only addressed by Australia, and SDGs 15 and SDG 16 were also only addressed by Canada. Moreover, SDG 10 was not addressed by any country.

However, it is likely that these figures underestimate the total amount of spending and provide a misleading picture of the real budget allocation among SDGs for several reasons, similar to the reasons for the likely underestimation of the number of policy measures discussed above. The most important reason is that SDGs are not new issues, and most countries were already working on them before they were created. Therefore, it is likely that most (or nearly all) of each country's budget is somehow related to SDGs, although countries did not interpret their budgets that way in their VNRs. Some countries are in the process of mapping or linking their national budgets to the SDGs, but most have not completed this yet; it seems likely that this will result in higher reported budget allocations to SDGs, although not necessarily new spending. Limited time and capacity of officials compiling the SDGs, as well as limited understanding of SDGs by other government officials providing budget-related information are additional factors that probably contribute to underestimating total spending. Moreover, some countries which focused their VNR on only the highlighted SDGs each year may only have reported budget allocations for the SDGs highlighted that year, rather than allocations for all SDGs. Finally, in fact, SDGs are highly interrelated with each other (Elder, Bengtsson, and Akenji 2016; Zhou and Moinuddin 2017; Nilsson, Lucas, and Yoshida 2013), so it is not easy to clearly allocate spending to specific SDGs.

5. CONCLUSIONS

This report reached several conclusions based on analysis of the VNRs of 15 G20 countries which submitted them as of 2018. It is important to emphasize that this report is based only on the contents of the VNRs and does not include any information related to the policies and budgets that are not mentioned in the VNRs. Therefore, it is likely that this report does not comprehensively include all these countries' policies and budgets related to SDGs.

First, these countries organized their VNRs in a variety of ways. Nevertheless, all reported a range of concrete policy actions and most reported specific budget allocations. Most organized their reporting by SDG, but two countries, Japan and Italy, developed their own national SDG plan with a different organizational structure.

Second, the countries generally reported a range of concrete policy actions. Some policies seemed small scale, but others were ambitious and large scale. The number of policies is not a very good indicator of effort. Nevertheless, the fact that each country could provide a list of policies indicates at least a certain amount of effort has been devoted to implementation. There was a tendency to ensure that at least one initiative or policy was mentioned for each SDG.

Third, countries put less effort into reporting budget allocations. Nevertheless, several countries indicated significant budget allocations, while others were more modest. Two countries did not report budget allocations. In all cases, the budget allocations seem underreported and do not appear to be commensurate with the reported policies. Most of the countries planned to align or map their national budgets with the SDGs, so this is expected to result in much higher reported budget allocations to SDGs in future VNRs.

Fourth, in many cases, it is difficult to determine to what extent the reported policies and budgets were new or already existed (perhaps both, in some cases). Most countries mentioned some new policies or reforms linked to the SDGs that are either already in effect or planned to be launched soon, together with well-established policies and strategies.

Fifth, the list of reported policies and budget allocations may provide some indication of each country's intended prioritization. The reported budget allocations among SDGs was very different in each country. Nevertheless, in general, more policies and budgets tended to focus on SDGs related to the economy and poverty reduction, while few were related to SDGs which were more focused on inequality or the environment. However, since the list of policies and budget allocations are probably incomplete, each country's actual policy and budget emphasis may be different from the emphasis presented in the VNRs. Moreover, complex interlinkages between the goals and targets themselves make it inherently difficult to accurately describe actual prioritization.

Sixth, it is difficult to assess the overall significance of the reported policies and budget allocations. On one hand, the number of policies is large enough to fill up many pages in their VNRs and in this report, and many seem rather substantial. On the other hand, some are small scale, and the VNRs do not provide much information about the state of their implementation. One limitation is that some of the countries continue to focus their VNRs only on specific themes related to the HLPFs. This may ease the VNR reporting burden, but it probably significantly understates countries' actual levels of effort.

This report makes three recommendations for future VNR preparations. First, countries should continue to report on policies to implement SDGs, and they should expand reporting on budget allocations related to SDGs. Achieving real progress on the SDG targets and indicators may not be easy and may take a long time, so it is important to also measure efforts. It may be easier to list budget allocations along with the listed policies. Most countries surveyed here seemed to collect the policy and budget information separately, so the budgets of many apparently important policies were not mentioned in the VNR. Listing the budgets with the related policies would make each country's VNR appear more substantial.

Second, there should be more effort to distinguish between new and existing policies and budgets. Some countries may be reluctant to do this, especially if new policies and funding have been limited. Nevertheless, SDGs are not mainly about new problems but rather address longstanding problems which have become worse. In fact, most countries were already working on SDGs before SDGs were created. Therefore, existing policies and budgets addressing SDGs are likely to be substantial. Listing these in the VNR would indicate that efforts are indeed being made, even if it has been difficult to develop new policies or allocate additional funds.

Finally, expanded reporting on policy and budgetary efforts will enable research on the effectiveness of these policies and budgets. This is important to inform possible changes in policies and budget allocations that could enhance their effectiveness and efficiency, and thereby accelerate progress.

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ENDNOTES

¹ FAO's platform is available at: <http://www.fao.org/forest-resources-assessment/en/>. UNISDR's platform is available at: Sendai Framework Monitor: <https://www.preventionweb.net/sendai-framework/sendai-framework-monitor/indicators>.

² The *G20 Action Plan on the 2030 Agenda for Sustainable Development* was adopted at the G20 Summit at Hangzhou, China, in 2016, and is available at: <http://www.g20.utoronto.ca/2016/g20-action-plan-on-2030-agenda.pdf> (accessed July 10, 2019). This report does not analyze the G20's collectively decided action plan, but instead, it reviews the VNRs presented by the individual G20 countries.

³ The policies related to climate change should probably be categorized under SDG 13, while the policy on biodiversity probably should be categorized under SDG 15. Brazil may have included them under SDG 14 because SDGs 13 and 15 were not among the highlighted SDGs at the 2017 HLPF.

⁴ Under a general section of the VNR.

⁵ This activity is discussed in a general section of the VNR.

