CHAPTER 2

MONITORING, FOLLOW-UP AND REVIEW OF THE SUSTAINABLE DEVELOPMENT GOALS

2.1. Introduction

Monitoring, follow-up and review systems and processes, and the use of the information they produce, contribute to an effective implementation of the Sustainable Development Goals (SDGs). They inform policymaking and enhance learning by facilitating understanding of why and how implementation actions are successful, and providing insights on how to improve the links between policy decisions and outcomes. Moreover, they promote stakeholder collaboration, transparency and accountability by providing information on the delivery and results of public programmes to implement the SDGs.[1]

The 2030 Agenda highlights the importance of SDG follow-up and review as an accountability mechanism, and sets clear principles to guide it. It promotes "a robust, voluntary, effective, participatory, transparent and integrated follow-up and review framework [that] will make a vital contribution to implementation and will help countries to maximize and track progress [...] to ensure that no one is left behind."[2] The Agenda calls for a process that goes beyond measuring progress towards targets, and emphasizes ongoing mutual learning. It also recognizes the contribution of multiple stakeholders, as it encourages countries to conduct "regular and inclusive reviews of progress at the national and sub-national levels", which draw on "contributions from indigenous peoples, civil society, the private sector and other stakeholders, in line with national circumstances, policies and priorities. National parliaments as well as other institutions can also support these processes."[3]

Building on these principles, countries would ideally integrate SDG monitoring, follow-up and review into their national monitoring and evaluation systems to avoid having parallel systems. However, some countries do not have monitoring systems and when they do, they present different degrees of institutionalization and differ in their institutional set up and division of responsibilities.[4] Therefore, countries are at different stages and taking different approaches in setting SDG monitoring, follow-up and review systems and processes.

This chapter illustrates such diversity, and analyses how SDG monitoring, follow-up and review connects with other monitoring processes and with key accountability institutions, how it informs policymaking and opens opportunities for stakeholder engagement. The chapter also aims to identify strengths and opportunities for improvement. In addition to secondary literature and inputs received for the report, including through a survey administered by the Division for Public Institutions and Digital Government, data used in this chapter comes from in-depth research of a sample of 24 countries as well as audit reports, evaluations and independent assessments.

Box 2.1

Defining key concepts

Monitoring – a continuous function that uses systematic data collection on specific indicators to provide information regarding progress and achievements of a public policy and/or the use of allocated funds.

Evaluation – structured, in-depth assessment of an intended, ongoing or completed policy initiative to determine the relevance and fulfilment of its objectives, and to assess dimensions such as efficiency, effectiveness, impact or sustainability.

Follow-up – broadly, it can be defined as the monitoring and evaluation of the impacts of a project or plan for management of, and communication about, its performance. In a narrow sense, it refers to actions that follow to an evaluation's accepted recommendations, including completion deadlines and the responsible implementing entity; additional longer-term, strategic and institutional level actions may also be included.

Review – decision on whether a programme needs to change and what needs to be changed based on information from monitoring, or the results of an evaluation.

Reporting – an integral part of any monitoring and evaluation framework that aims to document and present to appropriate audiences, at specified times, regular information on the implementation of a programme.

Sources: Organisation for Economic Co-operation and Development (OECD), *Open Government. The Global Context and the Way Forward* (Paris: OECD Publishing, 2016); Paris 21, "E. M&E Reporting," National Strategy for the Development of Statistics (NSDS) Guidelines, April 2018; Port Phillip and Westernport Catchment Management Authority (CMA), "9. Monitoring, Evaluation and Reporting," in *2004-2009 Port Phillip and Western Port Regional Catchment Strategy* (Frankston, Victoria: Port Phillip and Westernport Catchment Management Authority, 2004); Scottish Council for Voluntary Organisations (SCVO), "Monitoring, Evaluation & Review," SCVO. Support and Learning, January 23, 2020; United Nations Economic and Social Commission for Asia and the Pacific (UN ESCAP), "ESCAP Monitoring and Evaluation. Policy and Guidelines" (UN ESCAP, 2017).

Section 2.2 analyses SDG monitoring, follow-up and review as a means to improving SDG implementation, and Section 2.3 as an instrument for transparency and accountability, considering different actors and levels of government. Section 2.4 focuses on the performance of SDG follow-up and review systems, considering their integration with existing monitoring and evaluation systems and the strategic use of monitoring information, among other issues. Impacts of the COVID-19 pandemic on SDG monitoring, follow-up and review are featured throughout the chapter.

2.2. SDG monitoring, follow-up and review to improve implementation

This section examines the institutionalization of national SDG monitoring, follow-up and review systems, and the development of supporting processes. Then it analyses SDG monitoring, follow-up and review at subnational level.

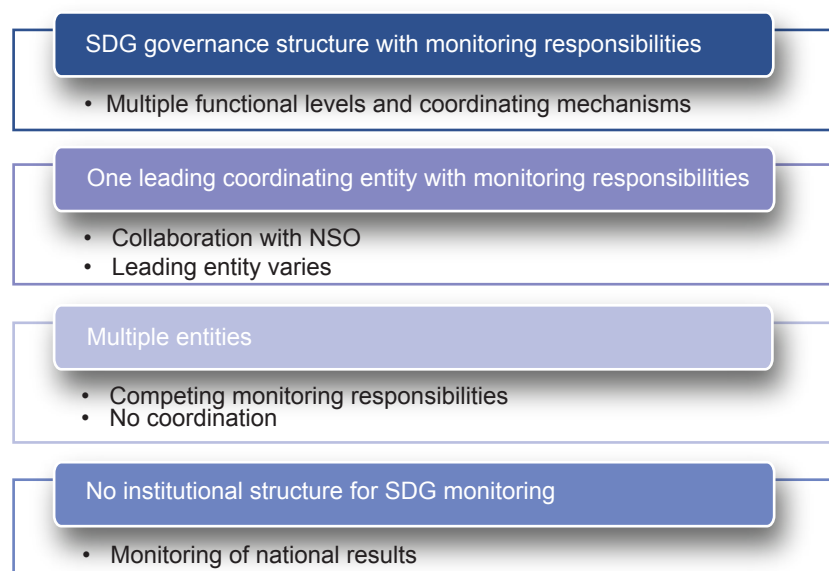### 2.2.1. Institutionalization of national SDG monitoring, follow-up and review systems

The development and institutionalization of national SDG monitoring, follow-up and review systems is closely related to the process of ownership of the SDGs and their integration into national processes and systems. Over time, there has been an increase in national efforts to institutionalize and strengthen SDG monitoring, follow-up, and review.[5] Most of the 24 countries examined for this report (23 of 24) have established an institutional structure or identified responsible entities for SDG follow-up and review at the national level.

However, these systems are different depending on how the SDGs have been integrated into each country's institutional structure. First, many countries have set up an institutional structure for coordinating SDG implementation which includes monitoring, follow-up and review responsibilities. In general, these institutional structures present multiple functional levels and include coordination mechanisms. In some cases, one entity plays a steering role. These structures show different degrees of complexity based on the diverse institutionalization of processes and information and reporting flows. Countries of the report's sample in this group include Chile, Colombia, Costa Rica, Finland, Indonesia, Nepal, Mongolia, the Philippines and Rwanda.

In a second group of countries (e.g. Estonia, France, Kenya, South Africa, Spain as of 2017, Turkey), responsibility for coordinating SDG implementation is assigned to one lead entity which also leads monitoring, follow-up and review efforts, usually yet not always in collaboration with the national statistical office (NSO). The leading entity varies across countries (e.g. office of the president, planning department, environment and sustainable development ministry). In a few cases (e.g. Georgia, Nigeria), the responsible entity is not a ministry.[6]

In other countries (e.g. Canada as of 2017, Mauritius, Morocco, Republic of Korea), multiple entities have competing monitoring, follow-up and review responsibilities without clear coordination among them, and often with unclear division of roles. In Sierra Leone, as one leading entity has not articulated an institutional architecture for SDG monitoring,

Figure 2.1

SDG monitoring, follow-up and review systems

SDG governance structure with monitoring responsibilities
- Multiple functional levels and coordinating mechanisms

One leading coordinating entity with monitoring responsibilities
- Collaboration with NSO
- Leading entity varies

Multiple entities
- Competing monitoring responsibilities
- No coordination

No institutional structure for SDG monitoring
- Monitoring of national results

Source: Author's elaboration.

other institutions, often unaware of their roles, have competing responsibilities.[7]

Finally, some countries have not set a specific institutional structure with defined roles and responsibilities for SDG monitoring, follow-up and review. A few have integrated these functions into existing systems. For example, New Zealand's national results framework, aligned with the SDGs, is monitored by New Zealand Treasury.

Some countries have modified the SDG monitoring, follow-up and review system over time. Several factors explain these changes, including political considerations such as changes of government that affect the level of political commitment with SDG implementation, modifying the responsibilities of different entities, as well as learning and making adjustments based on monitoring information.

While most countries have identified the institutions responsible for SDG monitoring, follow-up and review, the performance of such institutional arrangements and systems is not always conducive to effective follow-up and review. See section 2.4 below.

Box 2.2

Changes in SDG monitoring systems over time

Brazil – The National Commission for the SDGs was established in October 2016 (Decree No. 8892 of 27 October). The Commission operated for two years until its elimination in 2019 (Decree No. 9759). No other entity has been established or assigned responsibilities for SDG monitoring, follow-up and review.

Spain – The SDG governance structure experienced numerous changes between 2016 and 2020, affecting monitoring, follow-up, review and reporting. In May 2017, an Ambassador in Special Mission for the 2030 Agenda was appointed in the Ministry of Foreign Affairs. In October 2017, a High-Level Group was created with responsibility for preparing the Voluntary National Review and presenting periodic reports on SDG implementation to the Government Executive Commission for Economic Affairs. In June 2018, the Office of the High Commissioner for the 2030 Agenda was created in the Presidency of the Government of Spain. It is responsible for following up on the actions to implement the 2030 Agenda; evaluating, verifying and disseminating evidence of progress on SDG implementation, and advancing the information and statistical systems necessary to assess SDG progress.

In April 2019, additional institutional changes sought to strengthen the governance of the SDGs including monitoring, follow-up and reporting. The High-Level Group's functions were redefined to include the follow-up on the strategies and plans needed to implement the 2030 Agenda. Two new bodies were established: the National Commission for the 2030 Agenda, responsible for facilitating cooperation and the exchange of information with subnational and local governments; and the National Council for Sustainable Development, responsible for generating evidence on SDG implementation.

Sources: Ministerio de Asuntos Exteriores y de Cooperación (Spain), "Real Decreto 465/2017, de 5 de Mayo, Por El Que Se Designa Embajador En Misión Especial Para La «Agenda 2030» a Don Juan Francisco Montalbán Carrasco," *Boletín Oficial Del Estado* 108 (May 6, 2017); Resolution of 13 October 2017 of the Secretary of State for International Cooperation for Ibero-America and the Caribbean (DGPOLDES, "Primera Reunión Del Grupo de Trabajo Permanente Sobre Agenda 2030," Noticias. Cooperación Española, December 1, 2017); Presidencia de Gobierno (Spain), "Real Decreto 419/2018, de 18 de Junio, Por El Que Se Reestructura La Presidencia Del Gobierno," *Boletín Oficial Del Estado* 148 (June 19, 2018); Orden PCI/383/2019 of 2nd April publishes the Agreement of the Executive Commission for Economic Affairs on strengthening the governance of the 2030 Agenda (Ministerio de la Presidencia, Relaciones con las Cortes e Igualdad (Spain), "Orden PCI/383/2019, de 2 de Abril, Por La Que Se Publica El Acuerdo de La Comisión Delegada Del Gobierno Para Asuntos Económicos de 21 de Marzo de 2019, Relativo al Refuerzo de La Gobernanza Para La Agenda 2030," *Boletín Oficial Del Estado* 80 (April 3, 2019)); Alto Comisionado para la Agenda 2030 (Spain), "Informe de Gobernanza. Informe Sobre Los Mecanismos e Instrumentos de Coordinación Para La Implementación de La Agenda 2030 En España" (Madrid: Gobierno de España, February 15, 2019).

Special feature: Impact of COVID-19

The COVID-19 pandemic has changed governments' priorities to focus on the short-term health emergency and the related social and economic crises, and to manage the medium and longer-term recovery. These changes have affected governments' allocation of resources and manpower. Some government institutions may be overloaded with commitments related to the pandemic and get diverted from their SDG monitoring, follow-up and review responsibilities. For example, Chile modified the SDG governance structure in 2019 with the reorganization of the National Council for the Implementation of the 2030 Agenda, responsible, among other functions, for advising the President regarding monitoring of the 2030 Agenda and for coordinating SDG monitoring at the national level. The Technical Secretariat of the Council is exercised by the Ministry of Social Development (MIDESO), which is responsible for coordinating SDG monitoring and reporting processes. In the course of an ongoing audit coordinated by the General Comptroller of Chile, the auditors have found that MIDESO has been mainly focused on COVID-19 and delayed fulfilling the tasks assigned in the Decree that reorganized the Council.

Sources: Input received through the survey administered by the Division for Public Institutions and Digital Government in UNDESA in preparation for the World Public Sector Report; The Council was created in May 2016 (Ministerio de Relaciones Exteriores (Chile), "Decreto 49. Crea Consejo Nacional Para La Implementación de La Agenda 2030 Para El Desarrollo Sostenible" (2016)) and reorganized in May 2019 (Ministerio de Relaciones Exteriores (Chile), "Decreto 67. Reemplaza El Texto Del Decreto Supremo Nº 49, de 2016, Que Crea Consejo Nacional Para La Implementación de La Agenda 2030 Para El Desarrollo Sostenible" (2019)); Ministerio de Relaciones Exteriores (Chile), Decreto 67. Reemplaza el Texto del Decreto Supremo No 49, de 2016, que crea Consejo Nacional para la Implementación de la Agenda 2030 para el Desarrollo Sostenible. Article 14; Personal communication with audit coordinator (Oct. 16, 2020).

2.2.2. SDG monitoring, follow-up and review processes at the national level

Effective SDG monitoring, follow-up and review requires adequate processes to ensure the timely and regular production of data and information, sound indicators to measure progress and to report on those, and a reliable assessment of actions and results, identifying bottlenecks, good practices and lessons learned and making recommendations. Many countries have not established such processes, nor support them with the adequate resources. Approximately only half of the countries in the report's sample (13 out of 24) have defined a strategy or plan for SDG follow-up and review at the national level. This section analyses national processes to define indicators and ensure the production of the necessary data to assess SDG progress. Then, it considers the role of evaluation and peer review processes. Finally, it focuses on reporting on SDG implementation and progress.

2.2.2.1. Measuring SDG progress: Defining indicators and ensuring timely data
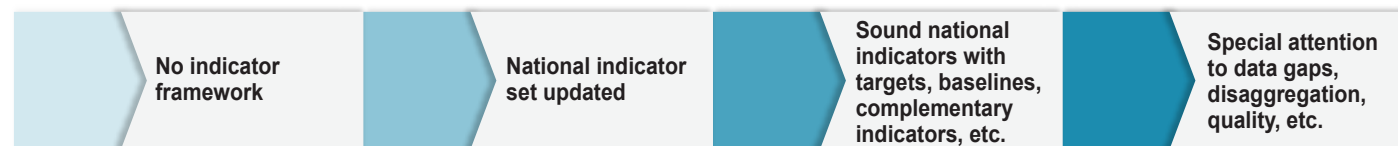
SDG monitoring relies on an integrated framework with review processes and indicators at multiple levels that are meant to operate in synergy. As indicated in paragraph 75 of the 2030 Agenda, "the Goals and targets will be followed-up and reviewed using a set of global indicators.[8] These will be complemented by indicators at the regional and national levels which will be developed by member states […]."

Indicators

National monitoring efforts have significantly focused on the identification of indicators to track and measure SDG progress. Even countries that have not set up an institutional structure for SDG monitoring have paid attention to indicators and their availability at the national level. Nonetheless, the identification of indicators has taken time and is still an ongoing process, due to revisions of the global indicator framework as well as critical challenges in terms of statistical capacities and data quality and availability at national and subnational levels.[9] Also, the production of national metadata is a lengthy process that affects data availability.

Several factors help explain these efforts on indicators. First, the lessons learned from the Millennium Development Goals (MDGs). The monitoring, follow-up and review framework of the MDGs included 18 targets and 48 indicators initially, and 21 targets and 60 indicators after 2005.[10] Therefore, developing countries had previous experience with indicators to track results, even if data production for MDG monitoring was infrequent.[11] Second, countries with national sustainable development strategies (NSDS) or plans in place before the adoption of the 2030 Agenda (many European countries, for example) had already set national indicators to assess and measure progress on sustainable development issues. Third, the participation in the development of the global indicator framework through the Inter-Agency and Expert Group on SDG indicators (IAEG-SDGs) triggered early work and focus

Figure 2.2

Levels of maturity of SDG monitoring frameworks

| No indicator framework | National indicator set updated | Sound national indicators with targets, baselines, complementary indicators, etc. | Special attention to data gaps, disaggregation, quality, etc. |

Source: Author's elaboration.

on indicators in some countries. For example, Colombia's National Statistical Office (DANE), which has participated in the IAEG, established an internal working group which led 15 national workshops with 60 entities to define national indicators for SDG monitoring.[12]

Regional indicator frameworks have also triggered work on indicators at the national level. These frameworks aim to ensure regional relevance, complement the global framework, prioritize measurement efforts and promote mutual support to enhance statistical capacities.[13] However, they show similar limitations to national frameworks, such as constraints in setting quantifiable targets and milestones, data availability and weak links between indicators and actions. See Box 2.3.

According to its own context, each country will choose the national SDG indicators that are best suited to track its own progress towards sustainable development. The robustness and maturity of the SDG indicator framework varies across countries, from those that have not yet defined a framework to those that are already paying attention to data disaggregation and quality.

Most countries have conducted assessments and prioritization exercises to identify the availability of national indicators based on the global SDG indicator framework (23 of 24 countries in the report's sample), and have identified a national set of SDG indicators (Figure 2.3). However, some countries outside the sample still lacked an indicator framework in 2018 (e.g. Saint Lucia, Slovakia or Tanzania) and 2019 (e.g. Austria, Bosnia Herzegovina, Bulgaria, Greece, Spain).[14]

In terms of the number of indicators, a recent survey of 30 countries found that on average countries that have developed national SDG indicator sets use about 112 indicators.[15] Data collected for this chapter (Table 2.1) shows that the number of SDG indicators range from as few as 60 (Canada) to as many as 319 (Indonesia). Indonesia, for example, has a very complete national set with 319 indicators, out of which 85 are aligned with the global ones, 165 are proxies to the global indicators and 69 complement global indicators.[16] However, the number of indicators is more limited in other countries, with many sets of nationally relevant including between 100 and 200 indicators. In some countries, data is currently available to measure a smaller set of indicators.

Assessments of indicator availability have been conducted at different points in time – countries like Indonesia had already issued technical guidance on national indicators in 2016.[17] Not all the exercises use the same parameters (e.g. some countries explicitly consider the global classification in tiers

Box 2.3

Regional indicator frameworks

EU SDG indicator set – developed by the European Commission/Eurostat, the 2019 version included 99 indicators, out of which 55 were aligned with the global ones. Sixteen of these indicators had an official, quantified EU target (linked to the strategy) used as a reference for assessing progress. For the majority of the indicators, however, progress is assessed by determining whether the indicator is moving in the right direction towards the relevant sustainable development objective. The 2020 framework includes 100 indicators, with 53 aligned with the global framework. However, experts have noted that the lack of a long-term EU SDG Strategy beyond 2020 affects the robustness of assessments and does not allow to assess distance to quantifiable targets.

Regional indicators for Latin America and the Caribbean – a prioritized set of 154 indicators covering all SDGs and 94 of the 169 targets. The set includes 120 indicators from the global framework, 30 complementary indicators and 4 proxy indicators originally proposed by the technical secretariat of the Statistical Coordination Group for the 2030 Agenda in Latin America and the Caribbean.

Sources: ECLAC, *Quadrennial Report on Regional Progress*; Misty Montéville and Marianne Kettunen, "Eurostat 2019 Report Shows Mixed Picture of EU's Progress on SDGs"; Misty Montéville and Marianne Kettunen, "IEEP Reviews EU's Progress towards the Sustainable Development Goals (SDGs) Ahead of HLPF 2019," *IEEP* (blog), July 8, 2019.

Table 2.1

National indicators for SDG follow-up and review

Country	Number of indicators	Developed by	National target values	Strategy, plan, actions for improving data quality	Sub-national indicators
Brazil	82	Brazilian Institute of Geography and Statistics (IBGE), Institute for Applied Economic Research (Ipea), National Commission for the Sustainable Development Goals (CNODS)	No	No	Yes
Canada	60[i]	Statistics Canada, SDG unit	Yes	Yes	No
Chile	134	National Council for the Implementation of the 2030 Agenda's Working Group on Indicators	No	Yes	No
Colombia	156	SDG Commission's Technical Group on Indicators	Yes	Yes	Yes
Costa Rica	136	National Statistical and Census Institute (INEC)	Yes	Yes	No
Estonia	82[ii]	Statistics Estonia, the Commission for Sustainable Development, the Inter-Ministerial Sustainable Development Working Group, and Government Office	No	No	-
Finland	45 sustainable development indicators (NSDS); 158 global indicators (SF)	NSDS, Statistics Finland	Yes	No	-
France	98	Institut National de la Statistique et des Études Économiques (INSEE), Conseil National de l'Information et de la Statistique (CNIS)	Yes	No	Yes
India	297 (National Indicator Framework)	Ministry of Statistics and Programme Implementation (MoSPI)	Yes	No	Yes
Indonesia	319	National Development Planning Agency (Bappenas)	Yes	Yes	No
Italy	130	Italian National Institute of Statistics (ISTAT)	Yes	Yes	Yes
Kenya	131	Kenya National Bureau of Statistics (KNBS)	No	Yes	No
Republic of Korea	214	Statistics Korea	Yes	No	Yes
Mauritius	219[iii]	Statistics Mauritius	No	No	-
Mongolia	244[iv]	National Statistical Office (NSO)	Yes	Yes	No
Morocco	102[v]	High Commission for Planning (HCP)	Yes	Yes	No
Nepal	237	Central Bureau of Statistics (CBS)	Yes	Yes	Yes
New Zealand[vi]			Yes	No	No
The Philippines	155	The Philippines Statistics Authority (PSA)	Yes	Yes	Yes
Rwanda	150	National Institute of Statistics of Rwanda	Yes	No	No
Sierra Leone	176	Statistics Sierra Leone	Yes	Yes	No
South Africa	128	Statistics South Africa	Yes	No	Yes
Spain	125	High Level Group and National Institute of Statistics	Yes	No	Yes
Turkey	215[vii]	Turkish Statistical Institute	-	Yes	No

Source: Author, from desk research. Empty cells indicate unavailable or indeterminate information. The table is based on self-reported information from countries which is not always equivalent—while some countries include all indicators relevant for the country (independently of their current availability), others distinguish those from the indicators for which data is available. Clarification was provided when available.

[i]   In draft form at the time of writing.

[ii] Not including 5 indicators for Viability of Cultural Space that Estonia reports with the rest of SD indicators based on SDG indicators (see Statistics Estonia, *Indicators of Sustainable Development* (Tallinn, Statistics Estonia, 2018)).
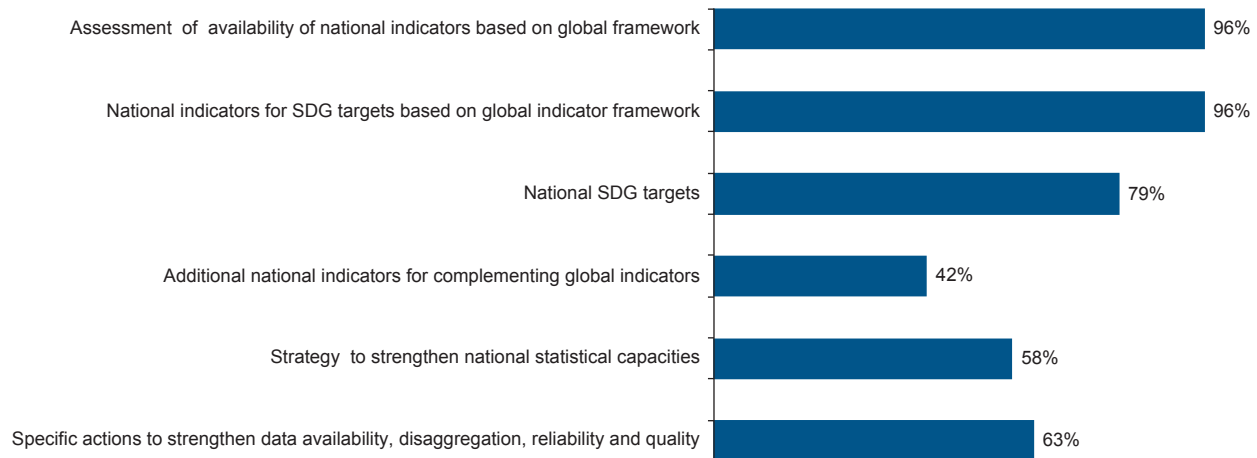
[iii] As of 2019, data was available for 155 indicators.

[iv] Of those, 118 were available in 2018.

[v]   Indicators currently being produced; as of 2019, 33 were available. (Cf. Haut-Commissariat au Plan, Morocco, "Analyse de La Cohérence et Des Interdépendances Entre Les ODD," nd.)

[vi] New Zealand has indicators for living standards developed by its Treasury, and its statistics office developed wellbeing indicators, designed to measure SDG progress, but no specific SDG indicators. (Stats New Zealand, "Indicators Aotearoa New Zealand – Ngā Tūtohu Aotearoa and the UN's Sustainable Development Goals" (New Zealand Government, July 2018). Indicators are available at https://wellbeingindicators.stats.govt.nz/?_ga=2.237475392.1316205276.1612199595-820308203.1612199595.)

[vii] Identified. As of 2019, 83 indicators were available. (Government of Turkey, "Strong Grounds towards Common Goals. Turkey's 2nd VNR 2019. Sustainable Development Report," 2019.)

Figure 2.3

National indicators for monitoring SDG implementation and progress (%)

Assessment of availability of national indicators based on global framework	96%
National indicators for SDG targets based on global indicator framework	96%
National SDG targets	79%
Additional national indicators for complementing global indicators	42%
Strategy to strengthen national statistical capacities	58%
Specific actions to strengthen data availability, disaggregation, reliability and quality	63%

Source: Author. For a sample of 24 countries across regions.

based on data availability and methodology while others do not) and they have been conducted through different channels – in some countries the NSO took the lead (e.g. France, India), sometimes in consultation with other departments (e.g. Chile, Estonia); in other countries, the SDG coordinating entity led the process (e.g. Indonesia); some consulted with stake-holders (e.g. Brazil, Colombia, India, Indonesia), while others did not.

Most countries in the report's sample have identified a national set of SDG indicators, but fewer have identified national targets, baselines and benchmarks (19 of 24).[18] This is consistent with findings from the 2019 VNRs, which showed that 17 of 47 countries reported the selection of national targets compared to only 7 in 2018.[19] Most seem to rely on international sources (including the UN, Eurostat, etc.) and only 10 countries in the sample have identified national proxy indicators or purely national indicators in addition to the global ones (e.g. Colombia, Estonia, Finland, Indonesia, Italy). There is also limited information on the alignment of national to global indicators. This is a critical issue, as illustrated in Box 2.4.

Some SDGs present specific challenges in terms of metho-dology and data availability. Few countries have identified national indicators for SDG 16 because of significant con-straints in terms of data production, which affects the ability to identify national targets, baselines and milestones.[20]

For SDG 16 targets such as participation, recent work on governance statistics advises countries to consider relevant global indicators as a minimum to be complemented with additional statistics and indicators in order to assess specific dimensions such as measures to strengthen the participation of disadvantaged groups.[21] There are also significant gaps in national indicators for the environmental SDG targets.[22] Countries have started addressing these gaps. For example, Armenia has assessed global SDG16 indicators and

conducted a survey (using a survey module developed by UNDP, UNODC and OHCHR) on data collection, availability and interoperability as part of efforts to develop national SDG16 indicators.[23] Still at an early stage, Costa Rica's national environmental information system (SINIA) relies on several sources of information, and has a dedicated area for SDG indicators.[24]

Data availability and quality

The 2030 Agenda calls for quality, accessible, timely and reliable disaggregated data to measure progress towards the SDGs and to ensure that no one is left behind.[25] However, data availability and quality to measure and report on SDG indicators is a major challenge. In 2020, more than 20 VNR countries identified data gaps and insufficient data as major challenges in monitoring SDG progress.[26] While most countries explicitly recognize such constraints, they do not systematically report on what they lack,[27] nor have many defined specific strategies or action plans to address data problems. Only 14 countries in the report's sample have defined a strategy or plan, or taken specific actions to enhance data availability, quality, and disaggregation, and 15 countries have a structured process or instrument to improve data collection from several sources. See Figure 2.3 above.

Data production capacity varies across countries and SDGs, with developing countries generally reporting greater challenges.[28] Overall, it is difficult to conclude how the adoption of the global SDG indicator framework has affected efforts to enhance national statistical capacity to produce more and better indicators. In Latin America and the Caribbean, according to ECLAC, most nations increased their average production capacity in 2018 compared to 2017 (e.g. Costa Rica and Panama 20 per cent on average), and others conducted feasibility analyses to improve the coverage of some indicators (e.g. Chile).[29] However, other studies have highlighted

Box 2.4

Assessing national SDG indicators in Colombia

CONPES 3918 (2018) defined Colombia's SDG national implementation strategy. The document prioritized 147 targets and 156 indicators that would only depend on national policies. Among those, it further prioritized 16 SDG national tracing targets with baselines, intermediate targets, responsible entities and related indicators.

An evaluation of the alignment of CONPES 3918 with the SDG global targets and indicators by the Colombian SAI found that 18 of the 147 SDG targets were aligned to the global targets (12 per cent), 59 were partially aligned (40 per cent), and 70 were not aligned (48 per cent). The greatest alignment would be on SDGs 8, 10 and 12, while the lowest would be on SDGs 15, 14, 16, 17 and 2.

Among the factors explaining the lack of, or limited alignment of national indicators, the evaluation identified the limited availability and sufficiency of information to develop indicators that would measure the targets in an integral way as well as the lack of additional sources of information or measurement instruments that would enable further disaggregation at the local level and timely data production. The evaluation also highlighted challenges in terms of data disaggregation. Finally, it noted that the definition of national targets based on historical trends might fall short of the transformational ambition of the 2030 Agenda. While Colombia has identified specific national indicators for the global SDG targets, 52.7 per cent of the global targets were not reflected in CONPES.

Sources: CGR, "Revisión de la integración de los ODS en el Documento CONPES 3918 de 2018", 2019; https://www.dnp.gov.co/Paginas/Las-16-grandes-apuestas-de-Colombia-para-cumplir-los-Objetivos-de-Desarrollo-Sostenible.aspx; Colombia, "Presentación Nacional Voluntaria de Colombia. Los ODS como instrumento para consolidar la paz" 2016, pp. 9-10.

persistent challenges in data availability. A review of the 2017-2019 VNRs shows that only 15 countries report having more than 60 per cent available data to measure SDG progress.[30] These challenges have been exacerbated in the COVID-19 context.[31] Nevertheless, some countries have made data availability gains over time. For example Mongolia increased the availability of data from 20 per cent to 48 per cent of indicators available from 2015 to 2018,[32] and Guatemala from under 20 to 71-80 per cent from 2017 to 2019.[33] There are also increasing efforts to use alternative data from the private sector and civil society to complement existing official data (see section 2.3.3). Central statistics producers maintain, however, a critical role to ensure the quality of alternative data sources.

Sectoral statistical capacity affects data availability across the SDGs. National readiness varies significantly. In Colombia, the greatest gaps were related to SDGs 6, 12 and 14.[34] In Mongolia, an assessment found between 62 to 76 per cent data insufficiency for health (SDG 3) or education (SDG 4), and between 45 to 55 per cent data insufficiency for poverty (SDG 1), food and nutrition (SDG 2), water (SDG 6), or governance (SDG 16).[35] Although it is difficult to establish trends, some studies have found generally more availability for socioeconomic goals.[36]

There is a need to strengthen national statistical systems to fill indicator gaps, particularly in developing countries. While existing strategies have not necessarily been updated or aligned to the SDGs (e.g. Finland's strategy does not mention the SDGs),[37] some countries have used them for advancing SDG monitoring. Colombia's National Statistical Plan 2017-

2022[38] considers five strategies for enhancing SDG data, including promotion of access to statistical information, identification and promotion of the statistical use of administrative records, and strengthening territorial statistical capacity.[39] Costa Rica's National Statistical Plan 2018-2022 also includes a specific action plan to improve SDG indicators' methodology and estimations.[40]

Following an assessment of national statistical capacities, some countries have defined new strategies and action plans to address the constraints. In Mongolia, the NSO developed a roadmap to implement the Monitoring and Reporting System for the SDGs and the Sustainable Development Vision 2030.[41] In 2020, Costa Rica was developing an action plan to respond to SDG information needs.

While countries generally recognize the 2030 Agenda principle of leaving no one behind, very few countries report specific efforts to implement it through data disaggregation and improved measurement.[42] Data disaggregation challenges are mentioned in VNR reports, particularly by developing countries, although the issue still receives limited coverage.[43] Most mentions refer to challenges rather than actions taken to address them. For example, in 2020, 15 countries of 45 referred to this issue.

There have been some efforts to enhance data disaggregation on gender (13 of 45 VNR countries in 2020 indicated efforts in this area[44]), but challenges persist. For example, in Mongolia, a sustainability assessment found that the statistical system should incorporate needs for gender-disaggregation of

Table 2.2

Sample of indicators available by SDG and disaggregation criteria in Costa Rica

SDG	Data available	Disaggregation by								
		Sex	Area	Territorial unit	Planning region	Activity	Age	Disability	Province	Other
Total	136	41	21	1	16	5	26	1	17	60
SDG1	10	4	4		4	3	3		1	3
SDG3	24	12	1		1	2	12		11	10
SDG6	8	1	2	1	1		1		1	5
SDG14	1									1
SDG15	4									3
SDG16	11	5	1				2		1	6

Source: Instituto Nacional de Estadística y Censos (2019), cited in Government of Costa Rica, "Segundo informe nacional voluntario Objetivos de Desarrollo Sostenible Costa Rica 2020", p. 106.

existing and new data sources, and identify the institutions responsible for data collection, analysis, and use in order to ensure adequate quality, comparability, and timeliness of gender data for monitoring SDG progress.[45]

Some countries are trying more systematic approaches to enhance data disaggregation across SDGs, considering several disaggregation criteria such as the territorial dimension or special population groups (e.g. indigenous peoples, persons with disabilities).[46] Costa Rica has developed instruments to produce indicators according to sectoral requirements and national goals, and to enhance data disaggregation based on several criteria,[47] including initiatives on disability and ethnicity (National Survey on Disability 2018-2019; redesign of household surveys; 2020 Census).[48] (Table 2.2)

Special feature: Impact of COVID-19

The pandemic has had a tremendous impact on the functioning and operational continuity of National Statistical Systems at a time when data are more needed. Simultaneously, there has been an increased interest in real-time or near real-time data and the general public is requiring timely and reliable information to navigate, cope with, and respond to the impacts of the global pandemic more than ever. The response measures to the global pandemic, which involve physical distance and remote work, have affected data collection efforts in many countries and have revealed systemic weaknesses in data collection processes.

Disruptions to ongoing or planned household surveys, censuses and other crucial data collection processes that require in-person visits have been significant. Statistical offices have responded to ensure continuity of operations and key statistical programmes, including those that affect SDG monitoring (e.g. conducting surveys by phone). More generally, the pandemic has had a significant impact on the data value chain, as responding to an increased data demand while managing those systemic constraints may generate problems in the availability and quality of data, which in turn may affect public trust as well as the quality of public policies (e.g. targeting of social policies). The pandemic has revealed the need to build the skills and infrastructure to rely more on alternative administrative data sources and remote collection methods, as well as to strengthen coordination of national statistical systems. On the positive side, the response to the pandemic has also accelerated innovation and helped forge new partnerships to advance statistical processes and operations related to SDG monitoring.

Sources: Responses to a survey conducted by the Division for Public Institutions and Digital Government of UNDESA as an input for the World Public Sector Report 2021; UNDESA Statistics Division COVID response (https://covid-19-response. unstatshub.org).

It is early to evaluate the impact of actions to improve statistical production and data availability and quality, since it takes time to collect and standardize officials statistics - especially when there is no agreement on the conceptualization and methodologies of indicators - and to adopt new statistical procedures to produce better information.[49] Supporting these efforts is a significant component of capacity-building on SDG implementation (Chapter 3).

2.2.2.2. Assessing progress and outcomes through evaluation and peer review

Evaluation of SDG implementation

Countries are increasingly recognizing that effective SDG monitoring, follow-up and review requires additional information beyond indicators.[50] It is critical to evaluate the policies, strategies and programmes that explain why targets are achieved or not, and how and whether they relate to one or multiple SDGs.[51] Evaluation as well as performance audits (see Sections 2.3.2 and 2.4) provide an evidence base to improve implementation, therefore facilitating innovation and ongoing learning.[52]

However, few countries have incorporated the evaluation of SDG implementation in their follow-up and review cycles. Only four countries (17 per cent) in the report's sample of 24 have included provisions for a country-led SDG evaluation. Other countries with well-established national evaluations systems

are laying the foundations for using them to conduct SDG evaluations.

Despite the small sample, there are differences across countries in terms of the frequency, scope, and approach of the evaluations, who is responsible for conducting them, and what processes they are aimed at informing. In developing countries, the process will likely rely on support and collaboration from international organizations (e.g. UNICEF in Nigeria[53]). Some of these differences are systematized in Table 2.3 below.

Finland plans to conduct regular evaluations every four years, aligned with the electoral cycle to maximize the intake of the evaluation recommendations and keep the SDGs in the policy agenda.[54] In 2018, the government of Finland commissioned the first independent and comprehensive evaluation of national sustainable development policies. The evaluation focused on the state of sustainable development policy in light of national indicators, sustainable development objectives and the implementation of the 2030 Agenda, and sustainable development in foreign policy.[55] An interdisciplinary team from three Finnish organizations conducted the assessment, with the Expert Panel on Sustainable Development playing an advisory role.

The findings pointed out limitations in the SDG monitoring framework and processes. For example, the evaluation

Table 2.3

Emerging features of SDG evaluations

Institutionalization	Add-on linked to SDG implementation plan (e.g. Canada, Finland)	Mainstreamed into national evaluation systems (e.g. Costa Rica)
Frequency	Periodic (e.g. Finland every four years)	Variable (e.g. Spain end of action plan and then linked to new NSDS)
Who conducts the evaluation	External organization (e.g. Finland)	Evaluation agency (e.g. Costa Rica, Spain)
Scope	Whole-of-government approach (e.g. Canada, Finland, Spain)	Specific SDGs or SD topics (e.g. Costa Rica)
How it informs the policy cycle	To inform SDG reporting process (e.g. Spain)	To inform other stages of the SDG policy cycle (e.g. formulation and implementation in Finland)
Legitimization	No stakeholder engagement	Stakeholder engagement (e.g. Costa Rica, Finland)

Source: Author's elaboration.

highlighted that there is rich information on sustainable development, yet indicators and data are rarely used to inform policy/making. The report recommended to define an SDG roadmap and called for a better definition of national sustainability targets and more systematic tracking of them.[56]

Nigeria is in the process of conducting evaluations focused on specific SDGs aligned with national priorities (SDGs 1, 3 and 4). A technical working group on SDG evaluation was created to prioritize evaluations and address capacity gaps.[57] The findings of these evaluations will be used to improve the quality of the VNR reports.[58]

Other countries have institutionalized SDG evaluations. Canada, Indonesia, and Spain have included provisions in their SDG strategies and/or regulatory frameworks to conduct evaluations, although they have not yet materialized. In Indonesia, regulation No. 7 of the Ministry of Planning calls for an evaluation once a year or at any time necessary.[59] Canada's 2019 interim document "Towards Canada's 2030 Agenda National Strategy" includes actions to support independent review mechanisms and peer review processes to improve SDG implementation.[60]

Spain plans to conduct an independent evaluation of the SDG Action Plan at the end of each implementation cycle.[61] The first would have been conducted in 2020, yet the COVID-19 context may have affected its implementation. The High-Level Group for SDG implementation is responsible for ensuring coherence and coordination of all evaluation activities, and the newly created Institute for Public Policy Evaluation,[62] within the structure of the Ministry of Territorial Policy and Public Service, is responsible for establishing a coordination system, working with the evaluation units in the different ministries, and for aligning the evaluation methodologies with the OECD and the EU.

Some countries with well-institutionalized national or sectoral evaluation systems have sought to create synergies and align the evaluation and SDG follow-up and review systems. However, there are challenges in terms of coordination, information exchange and integration, which may create duplications (see Section 2.4 and Box 2.5).

Costa Rica's National Development and Public Investment Plan 2019-2022 refers explicitly to evaluation, and is complemented with a highly institutionalized National Evaluation Policy 2018-2030.[63] A multi-stakeholder National Platform of Evaluation, led by the Ministry of Planning (MIDEPLAN)[64], provides all stakeholders with opportunities to be consulted, participate in evaluation processes and access information about the implementation of the recommendations.[65] The platform is responsible for monitoring the implementation of an Evaluation Action Plan 2019–2023.[66] The National Agenda of Evaluations includes 15 evaluations of programmes and policies selected based on their alignment with the SDG goals and targets.[67] The first evaluation with an SDG perspective focuses on priority SDGs and other goals related to climate change and biodiversity.[68] However, a recent audit by the General Comptroller found that this evaluation was significantly delayed.[69]

Box 2.5

Challenges of mainstreaming SDGs into Colombia's national evaluation system

Colombia's 1991 Constitution recognized the need for an evaluation system to assess the results of government's policies and projects. The National Evaluation and Results Management System (SINERGIA) aims to improve the effectiveness of public policies related to the National Development Plan (NDP); measure and evaluate the implementation and impact of policies and programmes; generate information for the allocation of resources, and improve accountability. However, this evaluation system has not been integrated with the SDG follow-up and review. In 2018, the General Comptroller of Colombia (CGR) found that although SINERGIA evaluates the strategic policies included in the NDP, the reports are organized by sector, entity, programme and indicators, but not according to the targets and indicators that are linked with the SDGs. This departs from the national SDG implementation strategy (CONPES 3918), which highlights the importance of standardized follow-up and review between the SDGs and SINERGIA. The CGR recommended the development of an action plan to evaluate SDG implementation and its incorporation into SINERGIA or the online SDG platform. Moreover, it also recommended the articulation of information available on SINERGIA on progress on the NDP's targets and indicators that are aligned with the SDGs with information available on the SDG portal, ensuring interoperability between both.

Sources: Departamento Nacional de Planeación (DNP, Colombia), "¿Qué Es?," SINERGIA. El Sistema Nacional de Evaluación de Gestión y Resultados, n.d.; and CEPAL, "Planificación de Colombia," Observatorio Regional de Planificación para el Desarrollo de América Latina y el Caribe, n.d. Contraloría General de la República de Colombia, "Evaluación de la preparación para la implementación de la Agenda 2030 y los Objetivos de Desarrollo Sostenible" (Bogotá, Colombia, December 27, 2018), 106–7.

Peer review processes

Peer reviews have been used to monitor progress and implementation of National Sustainable Development Strategies (e.g. Belgium, the EU, France, Ghana, Mauritius, the Netherlands, the UK) as well as of national statistical strategies.[70] Peer reviews may involve different tools and activities, while keeping one main feature – the involvement of experts from other countries to review an existing plan or strategy and to make recommendations based on their experience. In some regions, peer review processes have been institutionalized for a long time (e.g. African Peer Review Mechanism of the African Union since 2003).[71]

There are few examples of peer review processes related to the SDGs (the most significant of which is Germany). Most processes are peer exchanges oriented towards improving and informing the VNR. Some virtual peer exchanges have also been used to support the use of alternative data for official SDG reporting.[72] In the report's sample of 24 countries, only Canada, Estonia, Finland, Costa Rica and Sierra Leone have planned or conducted some form of peer exchange.

Building on previous experience with peer reviews in 2009 and 2013, a peer review of the German sustainability strategy was conducted in 2018 in the context of the SDGs. Peer reviewers from Canada, China, the EU, France, Mexico, the Netherlands, New Zealand, Norway, Switzerland, and the UK participated. Some recommendations aimed to strengthen the monitoring, follow-up and review framework, including the need to address off-track indicators, expand budgets for indicators and activity on tracking progress, and strengthen parliamentary scrutiny by improving access to sustainability assessments and empowering the relevant legislative committee.[73]

The Estonian and the Finnish National Sustainable Development Commissions have held virtual peer exchanges on their respective VNR processes and the results of the sustainable development action plans.[74] Finland also participated in a virtual peer review with Switzerland and Mozambique to get external inputs for the VNR.[75] In February 2020, Costa Rica hosted a three-day peer review exchange with representatives from Belize, Costa Rica and Georgia to share inputs on each country's first VNR, the roadmap for the second VNR, and stakeholder engagement.[76] Sierra Leone is currently engaged in a similar exercise in preparation for the 2021 VNR.
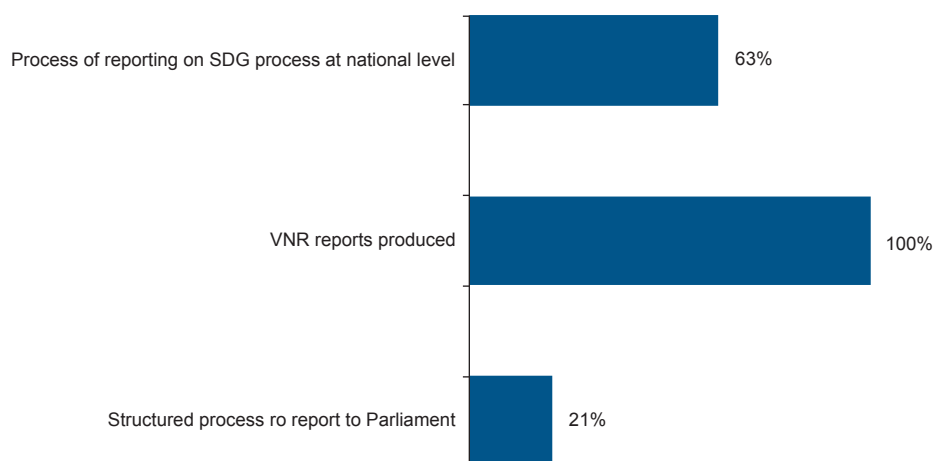
Peer reviews represent an area of opportunity for strengthening SDG monitoring and implementation. However, it is still too early to assess how the findings and results of these processes may inform the SDG monitoring, follow-up, and review systems in practice.

2.2.2.3. Reporting on SDG implementation, progress and outcomes

National reporting on the implementation of the 2030 Agenda has improved over time.[77] Countries are now regularly reporting on integration of the SDGs into national plans and strategies, and more systematically engaging stakeholders in reporting. However, there are areas which are less covered in SDG reports and asymmetries in the attention and detail of reporting on different SDGs. This section examines SDG reporting at the global and national levels, including online tools.

Figure 2.4
Reporting on SDG progress (%)

Process of reporting on SDG process at national level — 63%

VNR reports produced — 100%

Structured process ro report to Parliament — 21%

Source: Author. From a sample of 24 countries across regions.

Global reporting

The High-level Political Forum (HLPF) is a centrepiece of the SDG follow-up and review system. Global reporting is a voluntary process led by countries according to the principles set in paragraph 74 of the 2030 Agenda. Countries submit Voluntary National Review (VNR) reports to the HLPF. VNRs are not conceived as an accountability mechanism among countries but to citizens, and an opportunity for learning and knowledge sharing. The VNR process consists not only of the reports, but also the participatory and inclusive process through which the reports are developed.

Figure 2.4 shows that all countries in the report's sample have produced VNR reports, while only 15 (63 per cent) have defined a national process for reporting on SDG progress beyond the VNR. And only 5 countries (21 per cent) have a structured process to report to Parliament. Countries that have not defined national reporting processes often refer to the VNR as a national reporting tool.

The VNR process has gained significant traction, with 205 VNRs presented from 2016 to 2020. (Figure 2.5) The process has brought focus on SDG monitoring, follow-up and review beyond indicators, and triggered action at the national level, including mirroring processes at subnational level. Moreover, it has opened opportunities for more systematic engagement of stakeholders, strengthening national ownership of the SDGs. Since 2016, 38 countries have reported more than once to the HLPF. Regionally, most of the repeat VNRs come from Africa and the Americas (11 countries each), followed by Asia (10 countries), and Europe (5 countries).[78]

Overall, countries have improved the preparation of the VNRs and the reports themselves, increasingly reporting on most aspects of SDG implementation.[79] However, recent studies have found decreased reporting on critical areas such as international public finance, local processes, best practices and stakeholders' contributions.[80]

In general countries rely on the existing institutional structures for SDG coordination to lead the preparation of the VNR reports (e.g. Colombia, Estonia, Mauritius). The multi-sectoral nature of many of these institutional arrangements facilitates the collection of information. In some cases, the entities responsible for the VNR report have changed, reflecting modifications in the SDG institutional structure (e.g. in Morocco the first VNR was led by the Ministry of Foreign Affairs while the Committee for the Follow-up and Monitoring of the SDGs, part of the National Commission for Sustainable Development, led the 2020 VNR).[81]

A few countries have defined detailed processes for their VNRs. For example, Finland has committed to submit a VNR every four years, and defined a process that extends for about ten months, starting with a kick-off meeting and a call for written inputs, until the official approval and publication of the report. The process includes multiple opportunities for stakeholder engagement and contributions.[82] (Figure 2.8)

Over time, countries have tended to diversify the tools used to gather information and to engage stakeholders. Consultations are widely used (e.g. Colombia, France, India, Indonesia, Mauritius, Morocco). Some countries combine different tools to enhance the diversity and quality of the information. In 2017,

Figure 2.5

Voluntary National Reviews (VNRs) presented to the HLPF by year and region
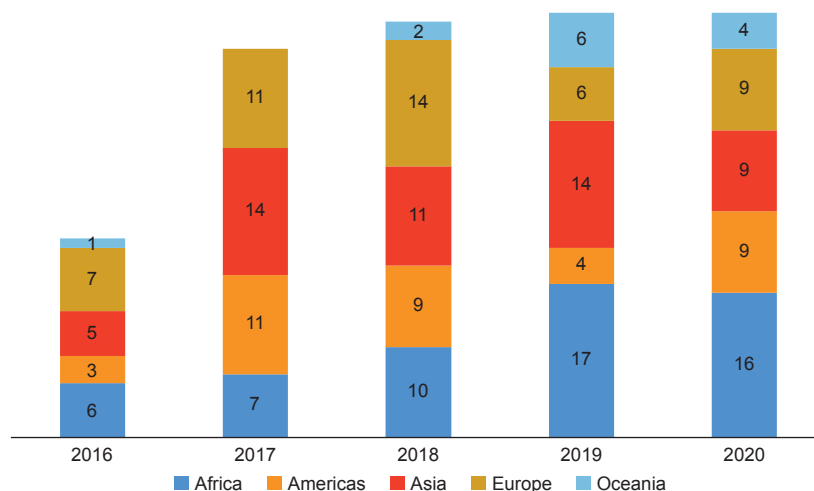
Source: Author, based on data available at https://sustainabledevelopment.un.org/vnrs/index.php?str=indicators#results_area.
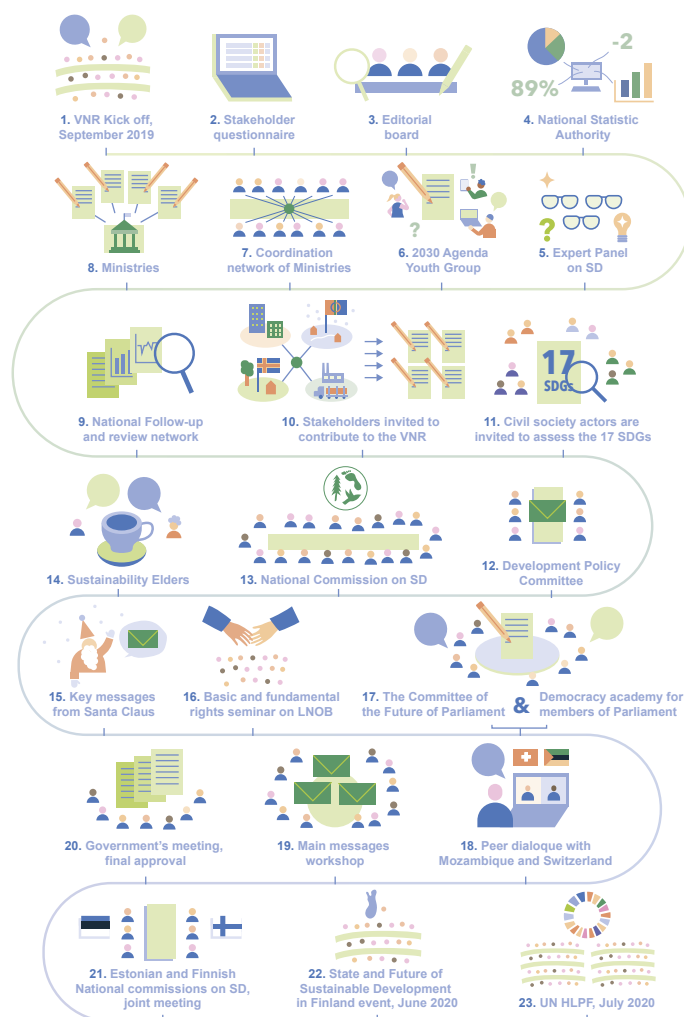
Costa Rica designed data collection templates and conducted semi-structured interviews with senior government officials and consultation and validation workshops with vulnerable groups.[83] For the 2020 VNR, the tools used included online consultations, reports and inputs from several organizations, a questionnaire from the private sector, and two surveys to identify good practices, challenges and lessons learned.[84]

Some countries open the draft VNR report to review before finalizing it. Indonesia held online consultations and workshops to validate the 2019 VNR.[85] Costa Rica shared the draft 2020 VNR report with different stakeholders for feedback.[86] In Colombia and Mauritius, public institutions and the general public were invited to provide feedback and comments on the draft report.[87] Rwanda conducted three rounds of validation of the draft VNR report to incorporate inputs from diverse stakeholders.[88]

There are a few examples of independent assessments of the VNR process. An assessment of Canada's 2018 VNR highlighted some strengths (e.g. information about efforts at different levels of government and by various stakeholders and consistent attention to leaving no one behind), but noted that the report was not approved by parliament, could have been prepared in a more inclusive way, and did not commit to regular reporting.[89] Also, global organizations and researchers have been producing annual independent syntheses and analyses of VNRs (e.g. Canadian Council for International Cooperation, CEPEI, Partners 4 Review). At the UN, DESA produces an annual synthesis of VNRs,[90] and the Committee for Development Policy (CDP) an annual report on how VNRs addressed selected themes.[91]

Figure 2.6

The VNR process in Finland

1. VNR Kick off, September 2019
2. Stakeholder questionnaire
3. Editorial board
4. National Statistic Authority
8. Ministries
7. Coordination network of Ministries
6. 2030 Agenda Youth Group
5. Expert Panel on SD
9. National Follow-up and review network
10. Stakeholders invited to contribute to the VNR
11. Civil society actors are invited to assess the 17 SDGs
14. Sustainability Elders
13. National Commission on SD
12. Development Policy Committee
15. Key messages from Santa Claus
16. Basic and fundamental rights seminar on LNOB
17. The Committee of the Future of Parliament
& Democracy academy for members of Parliament
20. Government's meeting, final approval
19. Main messages workshop
18. Peer dialogue with Mozambique and Switzerland
21. Estonian and Finnish National commissions on SD, joint meeting
22. State and Future of Sustainable Development in Finland event, June 2020
23. UN HLPF, July 2020

Source: Finland Prime Minister's Office, "Voluntary National Review 2020 Finland. Report on the implementation of the 2030 Agenda for sustainable development" (2020), p. 15.

Analyses of the VNR process have highlighted different limitations. First, the VNR reports include rich information on national efforts to implement the SDGs but they are an exercise in self-reporting and therefore, they do not usually highlight weaknesses or include a self-assessment on the performance of institutional mechanisms and policies.[92] Evidence from evaluations and audits is not systematically integrated into the reports to complement and balance the government's own account. Corroborating and triangulating the VNR information with other sources is a challenge, since there are still asymmetries in the information available to non-state actors.

A second limitation relates to the continuity of the reporting process.[93] Although countries increasingly report on progress since the previous VNR (e.g. Chile, Indonesia, and Sierra Leone in 2019),[94] overall, repeat reports do not provide a systematic and dynamic account of progress, explaining the causes of changes.[95] VNR reports are conceived of as a snapshot of SDG progress and implementation at a certain point in time, rather than part of a continuous review cycle, highlighting what is different from the previous report and why.[96] Moreover, with some exceptions, the reports do not include information on follow-up to previous commitments.

Another challenge relates to the focus and contents of the VNR reports. They tend to provide an account of activities implemented and outputs produced, without evaluating them against the SDG targets and without linking programmes and policies with results.[97] Also, the integration of regional and local perspectives remains challenging.

Finally, while the VNR process is frequently the starting point for national SDG monitoring, follow-up, review and reporting, there are opportunities to further embed the VNR process at the national level, facilitating the continuous involvement of stakeholders and including actions and milestones between reporting periods to keep track of progress, assess impacts and strengthen the capacity to identify challenges and enabling factors.

National reporting beyond VNRs

Reporting progress on SDG implementation is important for ensuring accountability to citizens. However, while countries have developed a variety of systems for measuring and monitoring SDG progress, standardized or routine national reporting and reporting to Parliament present opportunities for improvement. (See Figure 2.6 above.)

Despite these limitations, some countries have established periodic and regular reporting processes at the national level (e.g. Colombia, Finland, Indonesia, Spain). Forty VNR countries provided information on national reporting in 2019,[98] and 2020 VNR countries show a slight increase in the production of periodic SDG progress reports (e.g. Argentina, Bangladesh,

Special feature: Impact of COVID-19

The COVID-19 pandemic has affected the VNR process in different ways. In 2020, 39 of 47 VNR countries explicitly mentioned the impact of COVID-19, and many included a separate section on the impact and responses to the pandemic. Many countries have reiterated their commitment to the SDGs as a roadmap for recovery (e.g. Austria, Georgia, Honduras, Peru). The 2021 edition of the UN handbook on preparation of the VNR recommends that reports include a section on the pandemic's impact on SDG implementation and measures taken to ensure a sustainable, green recovery.

The pandemic has disrupted VNR preparations, triggering postponements, cancellations and changes in planned activities as a result of social distancing and lockdown measures. Innovation and digital technologies have been key to address these challenges and to reach a wider audience. Many national governments (e.g. Bangladesh, Benin, Costa Rica, Malawi, Moldova, Nepal, Panama, Uganda) have made efforts to set online platforms and arrange online discussions and virtual sessions. For example, Malawi used different consultation platforms to engage stakeholders, including those in the hardest to reach areas. Virtual means included phone-in radio programmes and interviews, among others. While ICTs lower the costs of VNR preparations, there are barriers for some countries and certain populations to access and be engaged through these tools. For example, to include those without Internet access, Comoros undertook sight visits respecting social distancing. In addition to stakeholder engagement, the pandemic has also affected information and data collection (e.g. Costa Rica, Democratic Republic of the Congo, Kenya, Malawi, Samoa).

Sources: Irena Zubzevic, "Impact of COVID-19: Perspective from Voluntary National Reviews," United Nations Department of Economic and Social Affairs (UNDESA) Policy Briefs, October 14, 2020; UCLG Community of Practice on VLRs and UN Habitat, *Guidelines for Voluntary Local Reviews. Volume 1. A Comparative Analysis of Existing VLRs* (Barcelona: UCLG and UN Habitat, 2020); United Nations Department of Economic and Social Affairs (UNDESA), "Handbook for Preparation of the Voluntary National Reviews. The 2021 Edition" (New York: United Nations, 2020); Partners 4 Review, "2020 Voluntary National Reviews," 15–17.

Benin, Comoros, Estonia, India, Kenya, Liberia, Morocco, Uganda).[99] In some countries, the national reporting process is planned, but has not been effectively implemented yet (e.g. Canada, Chile). And, as noted above, some countries see the VNR as the national reporting process, which is also shared internationally, and have not issued any separate national report.

Some countries already had a system of regular reporting related to other national processes, while others have taken advantage of the SDGs to initiate periodic reporting.[100] One difference is whether countries report on the SDGs only (e.g. Spain since there is no NSDS in place), or combine reporting on the SDGs with reporting on pre-existing, or otherwise independent, national sustainable development strategy and indicators or development plans with (e.g. Estonia, Finland, Italy). Among the latter, another difference is whether the reporting processes and resulting reports are separate or integrated in any way.

For example, Colombia has two reporting processes for the SDGs and a separate system for reporting on the National Development Plan.[101] The High-Level Inter-Institutional Commission on SDGs must present an annual report, which includes information on progress for each SDG and the respective targets. In addition, all entities identified in the country's SDG strategy (CONPES 3918) must report on the Action and Follow-up Plan every six months. This information is consolidated according to guidelines provided by the National Planning Department (DNP). By end of 2030, there will be a final report on the implementation of CONPES 3918. Regarding the National Development Plan, the DNP systematizes information on progress based on the evaluation of public entities' four-year plan and annual action plans, and prepares an annual report in the national monitoring and evaluation system (SINERGIA).[102]

Box 2.6

Reporting on SDG progress at the national level in Finland

In 2017, Finland established a sophisticated and structured four-year monitoring cycle to report on SDG progress, including annual and quadrennial reports (see figure). Every year, all line ministries are required to compile their policies and measures on the implementation of the 2030 Agenda into the government's annual report to the parliament. Also every year, the national indicators are updated during the second and third quarters, and the data is accompanied with interpretative text. Indicators and interpretative texts are published on the website hosted by the National Commission on Sustainable Development and the Prime Minister's Office.

Every four years, the government is committed to commissioning an independent evaluation of national implementation of the 2030 Agenda to produce fact-based content on sustainability issues and progress on SDG. The first evaluation was published in Spring 2019 and the next one is expected in Winter 2022-2023.

Source: Finland's Voluntary National Review 2020.
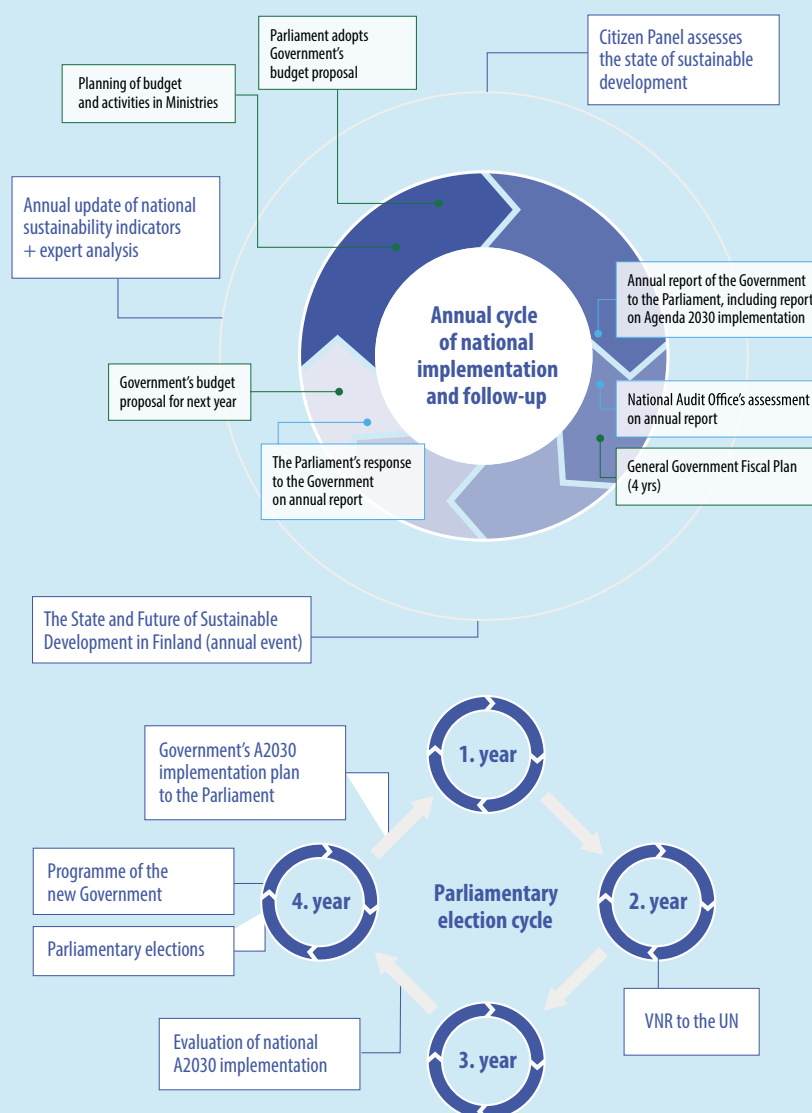
Countries differ on their SDG national reporting processes along several dimensions, including the frequency, responsible entities, and the contents and focus of the reports. Countries also differ regarding whether they provide technical support and guidance for reporting, and whether the SDG leading entities coordinate the reporting process.

In terms of frequency, some countries have committed to producing an annual report. However, not many have included the report as part of a longer cycle of monitoring and reporting. One exception is Finland, where the annual report is part of a four-year monitoring and reporting cycle (Box 2.6). Some countries aim to issue biennial progress reports (e.g. Kenya), and a few (e.g. Chile) have planned issuing a report every three years. As for the responsible entities, countries generally attribute reporting responsibilities to the entity or body leading SDG implementation for comprehensive reports (e.g. Chile, Colombia, Costa Rica, Finland, Spain) or to the NSO for monitoring reports focused on data to report on progress (e.g. Canada, Estonia, Italy, Kenya, South Africa), or to both (e.g. India).

Some countries have identified several reporting entities and rely on annual meetings to complement the collection of information. In Spain, each entity included in the SDG governance structure prepares its own annual report, in particular the High Commissioner for the 2030 Agenda. The reports include information on the work and contributions of all actors and territorial institutions to implement the SDG National Action Plan. An annual high-level meeting, with the participation of the High Commissioner for the 2030 Agenda, representatives of the High-Level Group, the Council of Sustainable Development, the National Commission for Agenda 2030 and the Bicameral Legislative Commission, will contribute to prepare the national report.[103]

Regarding the contents of the SDG reports, most countries report on all SDGs and only a few focus on the SDGs reviewed at the HLPF.[104] Some countries focus on reporting progress against SDGs or targets based on indicators (e.g. Estonia, Italy), whereas others have additional more in-depth reports including information on initiatives and contributions of different entities to SDG implementation, and the national SDG action plan if it exists (e.g. Colombia, Spain). Countries like Germany combine both, and report on progress based on indicators every two years, while the federal government reports on progress more generally every four years.[105]

Only a few countries have defined specific reporting procedures, including timelines, technical guidance, and reporting templates and formats. In Indonesia, reporting procedures are regulated for the different levels of government as well as non-government programmes.[106] Mongolia's Ministry of Finance has developed formats for line ministries to report on the Law on Development Policy Planning, although there are challenges in integrating the reporting processes for Mongolia's Development Vision and the SDGs and reporting for other development policies.[107]

Box 2.7

Indonesia's reporting process in a nutshell

At the national level, entities submit progress reports to the Ministry of National Development Planning (BAPPENAS) using a pre-determined format. The four Working Groups of the SDG implementation team review and validate the progress reports, in coordination with the Secretariat. Each Working Group assisted by the Secretariat submits the entire report and results of its review to the Chairperson of the Implementation Team, who then submits the entire report to the Implementing Coordinator, i.e. the Head of BAPPENAS. The Implementing Coordinator reports on progress of the SDG targets at the national level to the President as Chair of the Steering Committee at least once a year and at any time if necessary.

At the regional level, every six months, the National Working Groups assisted by the Provincial SDGs Secretariat are supposed to coordinate a discussion on SDG progress, which "encompasses programs and activities to achieve each target and indicator as well as budget allocations", together with non-governmental organizations (including district and city level). The Working Group, assisted by the Provincial SDGs Secretariat, reports to the Governor as Representative of the Central Government and forwards it to the Central SDGs Secretariat. The Governor submits a progress report to the Head of BAPPENAS and the Minister of Home Affairs. Then, the process is similar to national programmes.

For non-governmental activities, reporting is voluntary and based on a self-assessment tool. The Working Groups assisted by the SDGs Secretariat review the reports and submit their conclusions to the SDGs Implementation Team. The evaluation mechanism for non-governmental organizations is "carried out through an independent panel of experts formed by the SDGs Implementation Team, consisting of members from stakeholders who are recognized for their competence, experience and integrity".

Source: Ministry of Development Planning (Indonesia), "Pedoman Teknis."

Reporting tools

Online reporting has increased, as countries leverage a variety of ICT tools to communicate on SDG progress and implementation. Some countries (e.g. Chile, Colombia, Mexico) have developed SDG websites to disseminate information on the 2030 Agenda and to report on progress, including data on SDG indicators. Colombia's SDG online platform[108] provides information on progress of SDG goals and indicators at the national level, considering the national tracing targets and available national indicators, and disaggregated by sex, area and age groups.[109] It also provides an overview of SDG progress by SDG and territory, including information on subnational development plans. Finally, it provides access to an SDG corporate tracker that monitors the contribution of the private sector (launched in June 2020, no information was available at the time of writing).[110]

In some cases, websites maintained by NSOs focus on SDG indicators and data (e.g. Belgium, Estonia, Mauritius, South Africa). Other countries have invested efforts in developing SDG dashboards (e.g. Fiji, India, Indonesia, Malaysia, Mongolia, the Philippines, Uganda). Mongolia has developed a data dashboard to facilitate access to disaggregated data, provide a comprehensive picture on progress and identify specific areas that need support.[111] In Indonesia, an interactive dashboard hosted on the central SDGs website maintained by the Ministry of National Development Planning provides access to national SDG indicators by region.[112]

Open data is being leveraged to facilitate use and reuse of data on SDG progress and implementation (e.g. Colombia, Mauritius). For example, Colombia's SDG Commission has aligned regulations and government policies on Big Data and Open Data to support monitoring and measurement of SDG indicators.[113] All information on the online SDG platform is provided in open source. The general open-source platform OpenSDG is used in approximately 20 countries, including Kyrgyzstan and Rwanda.[114] Kyrgyzstan's reporting platform (Open SDG platform) includes data and metadata for 102 global and 57 national SDG indicators in open data format and several languages.[115]

2.2.3. SDG monitoring, follow-up and review at the subnational level

Engagement of subnational (including local) governments in SDG monitoring, follow-up and review is a critical component of any localization strategy to implement the 2030 Agenda.[116] Subnational governments bring specific knowledge, experience, data and practices, and have showed strong commitment to strengthening SDG monitoring, follow-up, review and reporting. However, they also face significant challenges due to less developed planning and results-based processes and limitations in data availability, among others. Some of these challenges relate to institutional frameworks, including weak coordination and different priorities across levels of government. There are also asymmetries in terms of subnational governments' capacities and resources for SDG implementation.

2.2.3.1. Institutionalization of SDG monitoring, follow-up and review at subnational level

The institutionalization of monitoring and evaluation mechanisms is less advanced at the subnational than the national level. In the report's sample, only 8 of 24 countries show evidence of any SDG monitoring, follow-up and review system at subnational level and just 7 at local level. Examples of structured processes for reporting on SDG implementation have been identified in 10 countries at subnational level, and 7 at local level. Similarly, there are only examples of subnational and local indicators to monitor SDG progress in 9 countries. (Figure 2.7)

There is no conclusive evidence on whether and how the organizational structure of the system of government may affect the institutional arrangements for SDG monitoring, follow-up and review.[117] Although federal or highly decentralized states usually present more institutionalized monitoring systems (e.g. Spain), there are also examples of unitary states with strong subnational monitoring frameworks (e.g. Rwanda).[118] Also, both federal and non-federal states show diverse coordination models for engaging subnational governments.[119]

Nonetheless, recent devolution and decentralization processes (e.g. Kenya, Nepal) have contributed to advancing subnational monitoring. In Kenya, an SDG Liaison Office within the Secretariat of the Council of Ministers facilitates coordination between the national and the 47 subnational governments. Other institutional spaces for coordination include a Summit, co-chaired by the President and the Chair of the Council of Governors, the Inter-Ministerial Forum, and the Intergovernmental Sector Forums.[120] The National Government, in collaboration with the Council of Governors,[121] has prepared County Integrated Development Plans (CIDPs) to guide local SDG implementation. The Council of Governors has established an SDG unit and works with the national Monitoring and Evaluation Department (MED)[122] to support local monitoring efforts.[123]

Subnational governments have experienced challenges in the definition of roles and responsibilities for SDG monitoring, follow-up and review and in their operationalization. In Morocco, the Court of Accounts has highlighted the need to clarify the distribution of roles and responsibilities at national and local levels.[124] The website of the General Directorate of Local Authorities (*Direction Générale des Collectivités Locales*) does not provide any information on the engagement of local governments in SDG monitoring and evaluation.[125] In Sierra Leone, an SDG audit highlighted the lack of an SDG monitoring and review system at the local level.[126] These challenges are

Figure 2.7

Subnational and local SDG monitoring, follow-up and review (absolute numbers)[i]
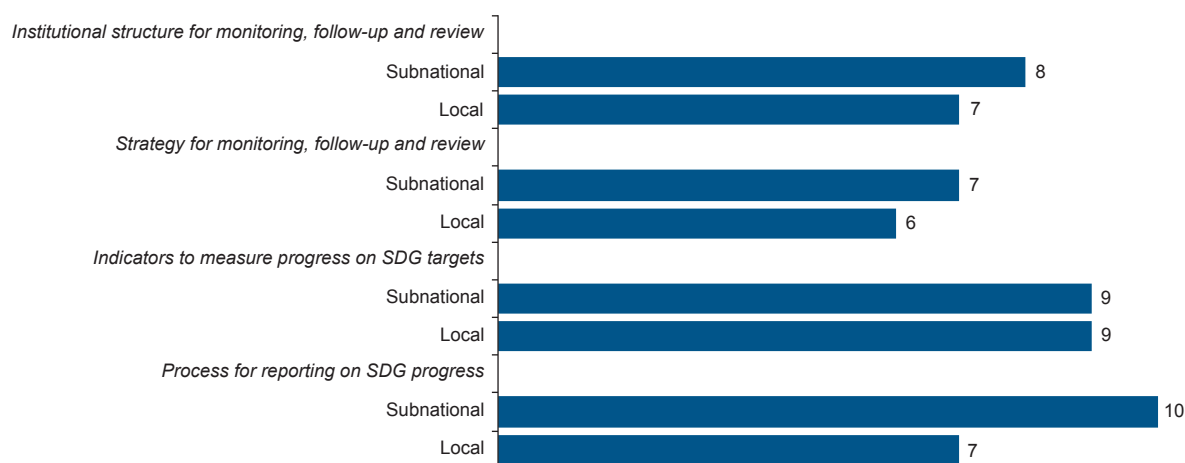
Source: Author. From a cross-regional sample of 24 countries.

[i]   Reports the existence of at least some examples and initiatives of monitoring, follow-up, and review at the relevant level of government. It does not imply homogeneous institutionalization across the territory.

compounded by great variation in the institutionalization of SDG implementation at the subnational level, which requires tailor-made solutions. Nepal, for example, has recognized the need to introduce variations in the monitoring and evaluation framework to cater to the different sizes and requirements of subnational governments.[127]

2.2.3.2. Systems and processes to assess SDG progress at subnational level

Strengthening subnational SDG monitoring, follow-up and review is critical given the challenges for national indicators to capture the complexity of subnational contexts and the obstacles for subnational governments to engage in national monitoring processes. Additional efforts are needed for localizing SDG targets and indicators, and enhancing data availability at subnational level.

Indicators and data

Incomplete or unavailable disaggregated and localized data, as well as resource and capacity constraints, have compromised the ability of subnational governments to use indicators for monitoring SDG progress. The responses to these challenges vary significantly depending on support from networks and associations of subnational governments, as well as on the extent of collaboration with national governments.[128]

There are different approaches to the definition of subnational indicators. While subnational governments in some regions are trying to adapt national indicators to local realities or using national systems, others are more focused on developing their own indicators.[129] In some cases, the definition of subnational indicators is driven by national governments. For example, in Nepal, the government has identified 117 SDG indicators for

Table 2.4

Approaches to developing subnational SDG indicators

Nationally-driven	Locally-driven
• National government identifies indicators for subnational/local level	• Subnational/local governments adapt official indicators
• Subnational governments may prepare own baselines	• Relevant local indicators and data that relate to or are proxies for official indicators
	• Local qualitative assessments with some hard data

Source: Author's elaboration.

Table 2.5

Indicator systems at subnational level in Spain

Subnational government	Work on indicators
Andalucía	Andalucía's Strategy of Sustainable Development (June 2018) includes 43 indicators, many of which correspond to the global SDG indicators. They come from official statistics, ensuring quality of the data.
Aragón	Indicator panel in the Transparency Portal with visualizations in real time.
Catalunya	In 2016, through the Government Plan for the XI legislative period, commitment to elaborate a National Plan of SDGs and an integrated system of targets and indicators to assess progress. In April 2019, the Statistical Institute of Catalunya and the Advisory Council on Sustainable Development started the estimation of the 99 SDG indicators of Eurostat for Catalunya.
Euskadi	The Agenda Euskadi Basque Country 2030 includes 50 indicators. Annual reports to inform on progress.
Galicia	The Galician Strategy of Sustainable Development would include a battery of indicators adapted to Galicia and based on the SDG indicators.
Navarra	The region has developed a system of regional indicators based on the proposal of the EU indicators and incorporating some additional indicators. The indicators should be disaggregated by gender as appropriate. The first progress report would include a proposal for territorializing the indicators.
Murcia	Development of SDG Regional Strategy 2020-2030, which will include performance indicators and follow-up and review mechanisms.
Valencia	Monitoring and follow-up map identifies baselines and reflects all the indicators related to the SDGs to inform Progress Reports at regional level.

Source: Author's elaboration.

the seven provinces.[130] Provincial governments have either published or were preparing their SDG baseline reports.[131] In the Philippines, through the Department of Interior and Local Government, the National Economic and Development Authority (NEDA) aims to localize the national and regional indicators by identifying provincial and municipal-level indicators for the SDGs.[132]

Many cities, particularly those engaged in Voluntary Local Reviews (VLR), are developing their own monitoring and evaluation tools. Based on UCLG data, out of 38 subnational/local reports, 74 per cent use indicators and only 10 reports (26 per cent) do not rely on indicators.[133]

Three main approaches can be identified when the process is locally driven.[134] First, some governments have adapted official indicators to the subnational context, reworking terminology, methods and sources. For example, the Chinese city of Deqing

rely on the UN official indicators; Buenos Aires selects some UN official indicators. Second, some governments use the SDGs or their themes to present a qualitative assessment, sporadically accompanied by hard data (e.g. Helsinki, New York). Finally, some local reviews look as systematically as possible for a correlation between "official" indicators and relevant datasets or local indicators to complement them (e.g. Bristol, Los Angeles, Mannheim, Mexico City). For example, since 2012, Barcelona has regularly monitored a set of 28 indicators of urban sustainability, which have been adapted as a preliminary measurement for SDG compliance while the city proceeds to localize more indicators. Cape Town merges "domesticated" indicators as close as possible to the official ones with additional local indicators, while Spain's subnational governments have followed a diversity of approaches in setting SDG indicator systems (Table 2.5).

Associations of subnational governments and other organizations (e.g. UN Habitat, LSE Metropolis, OECD Territorial Initiative) support the development of indicators. For example, the association of major cities and metropolitan areas (Metropolis), in collaboration with the London School of Economics–LSE Cities, has collected a limited set of indicators.[135] UN-Habitat's City Prosperity Index includes several SDG indicators, and UN-Habitat is also supporting data production in countries like Botswana, Colombia, Ecuador and Tunisia.[136] Associations have played a critical supporting role in several countries (e.g. Brazil, Costa Rica, the Flanders region of Belgium, Germany, the Netherlands).[137] In Brazil, the National Confederation of Municipalities (CNM) has developed the SDG Mandala, an SDG dashboard accessible to municipalities.[138]

Several local governments, local government associations and international institutions participate in a Cross-Institutional Working Group on local SDG indicators and monitoring supported by UCLG and UNDP-ART. The group conducted an in-depth study and systematization of several SDG monitoring and indicator systems developed by different stakeholders.[139] Civil society has also supported local monitoring efforts (see Box 2.8).

Reporting processes at local level

Subnational reporting provides an opportunity to know how SDG implementation is progressing at the subnational level, allows subnational governments to connect with global stakeholders, and can help advance subnational administrative reforms to support SDG implementation.[140] However, reporting processes are not well entrenched at the subnational level, with the exception of countries where subnational governments had previous experience with Agenda 21 (e.g. France).[141] Further, in some countries, territories have the legal

obligation to report on sustainable development. For example, in France, all the territorial collectivities of more than 50,000 inhabitants are required to report on progress in sustainable development.[142] Some recent reports refer to the SDGs (e.g. the Aquitaine region since 2016).[143] (Box 2.9)

Following the model of the VNR, a significant number of subnational governments have committed to developing Voluntary Local Reviews (VLR). VLRs contribute to national and subnational SDG monitoring and promote knowledge-sharing and emulation between subnational governments.[144] Their impact goes beyond monitoring and reporting to becoming processes for addressing SDG implementation challenges.[145] For example, in Los Angeles, the local review process has allowed the city to understand the SDGs in the local context, and to communicate implementation efforts and community-led SDG initiatives on an ongoing basis.[146]

The city of New York has been one of the leaders of the Global VLR Movement,[147] engaging other subnational governments. In 2019, the Voluntary Local Review Declaration was launched during the United Nations General Assembly to incentivize subnational governments to develop SDG localization reports.[148] As of May 2020, 208 local governments have endorsed this commitment.[149] In practice, 39 local and 6 subnational reviews had been developed by 2020.[150] Subnational governments in several countries in the report's sample have developed VLRs (e.g. Brazil, Costa Rica, France, South Africa, Spain).

Most reporting processes are focused on the local context without explicit recognition of relations with the national level.[151] For example, Barcelona, the Basque Country, Malaga, and Valencia have conducted local reviews in Spain,[152] but none of them refer to the national SDG implementation strategy and reporting. Among those reports with links to

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Box 2.8

Contribution of civil society to monitoring local SDG implementation in Colombia

The Colombian Network of Cities (*Red Como Vamos*, RCCCV) is an alliance between civil society and the private sector, focused on generating reliable, impartial and comparable information on sustainability in Colombian cities. Over 35 municipalities (including 13 capital cities) and more than 130 regional partners collaborate on 16 programmes. Since 2016, RCCCV has supported the territorialization of the SDGs in the country, including the development of reliable and standardized information for monitoring the SDGs. RCCCV has supported several initiatives such as the creation of a national body for SDG follow-up in the cities, a territorial statistical plan to strengthen local statistical capacities, and a digital open data platform for follow-up and monitoring. It has developed two synthetic indexes based on objective and subjective indicators to assess development issues at local level (the Social Progress Index and the University Cities Index). The 2017 report "5 Urban challenges: Towards a new urban agenda in the cities of Colombia" established the first baseline for SDG monitoring in Colombian cities. The analysis identified that 78 of the 169 SDG targets were relevant and had information available or could be produced in the short term. The study revealed challenges for measuring some SDGs in urban contexts (such as SDG 12 and 13).

Sources: https://redcomovamos.org; http://www.ciudatos.com.

> **Box 2.9**
>
> **Subnational reporting on sustainable development: The French Département of Gironde**
>
> The Département of Gironde has been involved in Agenda 21 for more than 15 years. The subnational government has built a strategic vision of sustainable development, carried by the Vice-Presidents in each of their areas of intervention. The structure of the annual report on sustainable development has changed over time. Currently conceived as an "accountability report on sustainable development commitments," it aims to take stock of how objectives linking social and environmental responsibility are taken into account. The Department draws on the experience of the business sector and the ISO 26000 standard (Social Responsibility). Since 2016, the report has examined the commitments related to the SDGs.
>
> *Source:* https://e-ceser.grandest.fr/wp-content/uploads/2019/10/contribution-sur-le-rapport-sur-lasituation-en-matiere-de-developpement-durable-adoptee.pdf.

national processes are, for example, the Japanese cities of Tomaya, Shimokawa, Hamamatsu and Kitakyushu, which were directly linked to the VNR.[153] Other reports include references to national SDG strategies (e.g. Mexico City, Cape Town, Busia, Besancon) or VNR processes (e.g. Chimbote, Canterbury).[154]

VLR reports are heterogeneous.[155] Some follow the guidelines and format of the VNR, but many are spontaneous reports, SDG localization or implementation reports, or reports on sustainable development strategies, visions or action plans. The institutional models, methodologies and approaches are also diverse. In general, local executive branches take the lead, although there are some examples of bottom-up approaches.[156] In Winnipeg, Canada, the SDGs have been integrated into a community-based indicator system.[157] The 2019 Our City report focused on Winnipeg and the SDGs. The initiative is led by non-governmental organizations, although the local government is represented in the Advisory Group and provided some of the initial funding.[158]

Despite their diversity, an analysis of 10 selected VLRs conducted for this report shows some level of standardization on the topics covered.[159] Still, most reports do not cover all Goals and targets, but focus on priority SDGs. This allows for a more in-depth analysis of the different dimensions of sustainable development, individually or connected to each other.

Voluntary subnational reviews are more recent. They have taken place on a country-wide pilot basis in Benin, Costa Rica, Ecuador, Kenya, Mozambique and Nepal. Some of these reports have been referenced in their countries' VNR (Benin, Costa Rica, Ecuador and Kenya).[160] These reviews identify SDG monitoring, follow-up and review challenges at the subnational level. Kenya's report stresses counties' collaboration with the national Monitoring and Evaluation Department to develop an SDG county monitoring and evaluation framework.[161] Five counties have undergone their own reporting processes and published their own VLR, while another one has disaggregated

relevant SDG indicators with the support of Kenya Statistics Unit.[162] Reports from Benin and Ecuador highlight the need to improve the national statistical and information systems and disaggregate key indicators to track SDG progress at subnational level.[163] In Costa Rica, Ecuador and Nepal, the reports call for strengthening coordination between national and local governments, and supporting mechanisms for local monitoring of the SDGs.[164] Mozambique's report also highlights the need to tailor monitoring mechanisms and indicators at the local level.[165]

Engagement in national reporting processes

Although it has improved over time, the involvement of subnational governments in national institutional mechanisms for SDG monitoring, follow-up and review, including VNRs, is still insufficient.[166] In 2019, only five VNR countries reported having integrated subnational governments into monitoring, and one planned to do so.[167] According to UCLG (Table 2.6), subnational governments declared to have participated in the reporting process and the preparation of VNRs in 92 of 205 (45 per cent) reporting countries for the 2016-19 period. The number of countries with weak or no consultations with subnational governments has diminished, but the percentage of countries with consultations had not exceeded 55 per cent by 2020.[168]

Subnational involvement in the VNR process takes place at different stages and forms. In some cases, subnational governments have contributed to the VNR with written inputs (e.g. Benin, Costa Rica, Ecuador, Nepal), or written the relevant sections of the VNR (e.g. Burundi, Comoros, Finland, Kenya).[169] In some countries, they have attended meetings or workshops, or responded to surveys (e.g. Austria, Bangladesh, Estonia, India, Morocco, Panama, Peru, Uganda).[170]

Independent assessments highlight the need to strengthen coordination in monitoring and reporting at the subnational level and with the national level. This aspect has been stressed,

Table 2.6

Subnational participation in VNRs (2016-2020)[i]

	2016		2017		2018		2019		2020		Total	
Total countries reporting per year	22	100%	43	100%	46	100%	47	100%	47	100%	205	100%
Mid/high LRG consultation	10	45%	17	40%	21	46%	18	38%	26	55%	92	45%
Weak LRG consultation	6	27%	10	23%	7	15%	11	23%	5	11%	39	19%
No LRG consultation	6	27%	14	33%	13	28%	10	21%	5	11%	48	23%
No elected LRG (1)			2	5%	4	9%	5	11%	8	17%	19	9%
No information available (2)					1	2%	3	6%	3	6%	7	3%

Source: Global Taskforce of Local and Regional Governments, *Towards the Localization*.

[i] Data available up to 28 June 2020.

for example, in Finland's independent evaluation,[171] as well as in the section on SDGs at the local level in the 2020 VNR report contributed by the Swedish Federation of Municipalities.[172]

Some countries have strengthened the institutional spaces for collaboration in SDG monitoring and reporting across levels of government. For example, in Spain, the National Commission for the 2030 Agenda was created in 2019 as an institutional space for inter-governmental collaboration.[173] Spain also highlights collaboration with subnational governments in SDG reports, including the 2018 VNR (with a detailed section on SDG localization in each region and at local government level),[174] and national implementation reports.[175]

2.3. SDG monitoring, follow-up and review to ensure accountability

2.3.1. Legislative oversight

Parliaments' involvement in overseeing SDG implementation is uneven across countries, and detailed information is still scarce. Only a few countries require governments to regularly report to Parliament on SDG implementation. Some Parliaments use dedicated bodies to oversee the SDGs and a few have their own institutional strategies to integrate them. Still, most focus on awareness-raising, and engage in relevant international activities.

Figure 2.8

Role of Parliaments and supreme audit institutions (SAI) in SDG monitoring, follow-up and review (%)
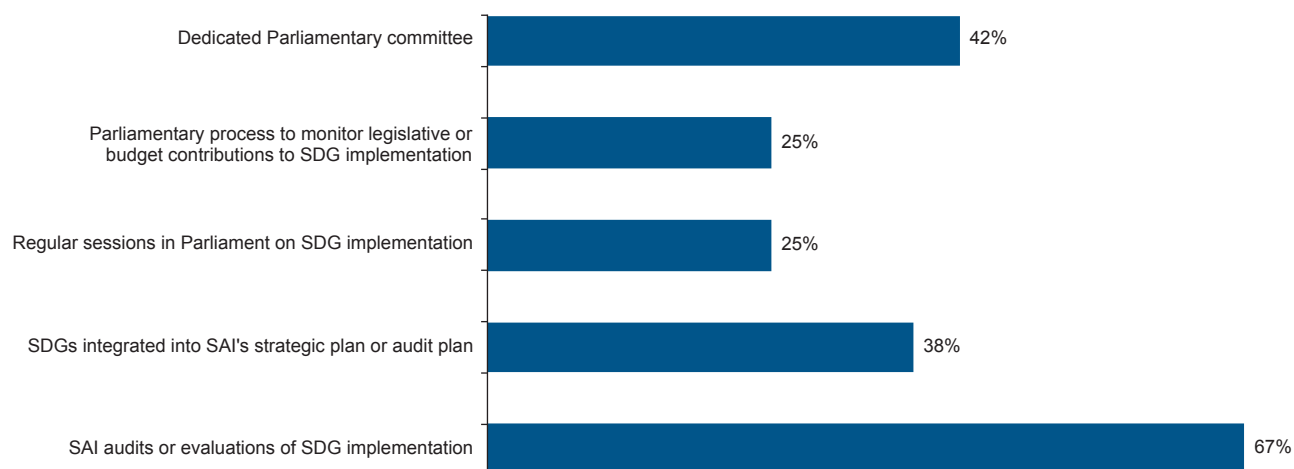
Source: Author. From a sample of 24 countries across regions.

From the report's sample of 24 countries, 42 per cent have a dedicated legislative committee on SDGs (including Costa Rica, Finland, Italy, Kenya, Mongolia, Nepal, the Philippines, Republic of Korea, Sierra Leone and Spain). However, only 25 per cent have defined a process to monitor legislative or budget contributions to SDG implementation. Regular sessions on SDG implementation (hearings, information or oversight sessions) are held in only a quarter of countries. See Figure 2.8.

An IPU survey of 89 countries conducted in 2019 found that 52 per cent reported at least one new formal parliamentary mechanism for SDG oversight.[176] Three main models of institutional set up emerge: dedicated oversight committees or sub-committees; mainstreaming SDGs into existing committees, and a decentralized model, such as SDG focal points or networks. Although the first two models are not mutually exclusive, less than a third of Parliaments reported having both.[177]

In Chile and the United Arab Emirates, parliaments have focal points.[178] In Chile, focal points from both chambers participate in the 2030 Agenda National Network, and contribute to review all public actions (including legislation) related to the SDGs. However, there are no specific provisions on government accountability and reporting to Congress.[179]

The IPU survey indicates that only 43 per cent of 89 Parliaments have mainstreamed the SDGs into relevant committees. Canada and Indonesia are examples from this report's sample. In Canada, SDG issues are addressed by committees according to their responsibilities,[180] while in Indonesia they are entrusted to existing committees coordinated by an Inter-Parliamentary Cooperation Committee.[181] Countries like Finland, Italy, Jamaica, Mexico, Mongolia, Sierra Leone, Spain, Sri Lanka, and Trinidad and Tobago have dedicated committees. For example, Sierra Leone's Parliament has a

Departmental Oversight Committee on SDGs.[182] Since 2017, Finland's Committee for the Future is mandated with SDG monitoring and follow-up, receiving relevant government reports.

A few Parliaments have integrated the SDGs into their institutional strategies or developed specific strategies. The Legislative Assembly of Costa Rica signed the National Pact on SDGs and has been actively engaged in SDG monitoring (Box 2.10). The Assembly also took measures to inform the public about its SDG oversight functions, including participatory mechanisms.[183]

Reporting is critical for enabling legislative oversight of the 2030 Agenda. A limitation of SDG monitoring, follow-up and review processes has been the lack of articulation of the institutional oversight system to ensure accountability. This is evident in the limited provision of regular SDG implementation reports to Parliament. According to IPU data, only 51 per cent of 89 respondents indicated that governments had submitted reports. Some governments report on the SDGs as a whole, while others report on specific SDGs.[184] In addition to Spain (Box 2.11), countries with regular reporting to Parliament include Denmark, Finland, France, the Netherlands, and the United Arab Emirates. In France, the 2019 SDG Roadmap foresees an annual progress report to Parliament.[185]

Parliaments receive reports and information from a variety of sources in addition to government, including Supreme Audit Institutions. In 2017, the Netherlands' Parliament received information from both the executive and the Court of Audit. The Court informed the House of Representatives of the results of a review of the preparation to implement the SDGs.[186]

The need to improve reporting to Parliament has been highlighted in independent assessments. In Belgium, the Court of Accounts has indicated the need to monitor strategic

Box 2.10

A multi-stakeholder National Pact for the Advancement of the SDGs in Costa Rica

Costa Rica signed a National Pact for the Advancement of the SDGs in 2016. The three branches of government (including Parliament), the Supreme Court of Elections, local governments, public universities, faith-based organizations, civil society, workers' unions, and the private sector committed to mobilize resources, plan, budget, build institutional capacities, and be accountable for the implementation of the 2030 Agenda.

A key goal of the pact is to carry out the accountability process on an intersectoral basis. In 2018, the UN System in coordination with the country's SDG Technical Secretariat conducted a Survey for the Advancement of the SDGs among signatories. It collected information on progress, good practices, challenges and lessons. 66 per cent of respondents valued the National Pact as a joint working tool to provide guidance for institutional activities and facilitate intersectoral strategic alliances, facilitating convergence at the national level.

Source: SDG Technical Secretariat in Costa Rica, *Sustainable Development Goals, Costa Rica 2020. Sustainable Development in Action: the Route to Sustainability* (San José, Mideplan, 2020).

Box 2.11

Legislative oversight of SDG implementation in Spain

Spain's Parliament has played a central role in SDG follow-up and review. According to the SDG Action Plan, the government must submit an annual progress report to the bicameral committee on the implementation of the action plan and the SDGs. In the exercise of its competences, the Parliament can hold an annual plenary debate to oversee progress on the 2030 Agenda. In addition, the government must respond to requests for legislative oversight at the sector level from the competent committees. Initially, the committees on development cooperation in the Senate and Congress (lower chamber) debated and issued several non-legal proposals to steer government action. Then, in February 2018, a bicameral legislative committee was established. The legislative committee held three meetings between February and March 2019, before the dissolution of the Parliament. After general elections, once the new Parliament took office, the committee had four meetings in 2020. Before setting the bicameral committee, the High Commissioner on the 2030 Agenda had reported twice to the International Cooperation Committees of both chambers.

At the subnational level, some Autonomous Communities, like Cantabria and Navarra, have also assigned their Parliaments an active oversight role. In November 2016, the regional Parliament of Navarra requested the government to prepare a report on the actions, policies and programmes undertaken to implement the 2030 Agenda. In response, in March 2017, the government created an intersectoral commission to prepare it.

Sources: Gobierno de España, "Informe de España 2018," 15, 130; Gobierno de España, "Informe de Progreso," 11; Gobierno de España, "Plan de Acción Para La Implementación de La Agenda 2030. Hacia Una Estrategia Española de Desarrollo Sostenible," 2018, 113; Congreso de los Diputados (Spain), "Comisión Mixta Para La Coordinación y Seguimiento de La Estrategia Española Para Alcanzar Los Objetivos de Desarrollo Sostenible (ODS)," n.d.; Gobierno de Cantabria (Spain), "Estrategia de Desarrollo Humano Sostenible de La Comunidad Autónoma de Cantabria 2018-2030," 2018; Parlamento de Cantabria (Spain), "Comisiones Permanentes."

plans and measures for SDG implementation to ensure regular reporting to Parliament.[187] Finland's National Audit Office has noted that the government's reports to Parliament are not structured like the report on sustainable development (on which the NAO issues an opinion), making it difficult to monitor implementation.[188]

Parliaments are also conducting their own assessments on SDG implementation. The Environmental Audit Committee of the UK House of Commons published *SDGs in the UK follow up: Hunger, malnutrition and food insecurity in the UK* in 2019,[189] which highlights conclusions in consonance with work by UK Stakeholders for Sustainable Development.[190] In Costa Rica, the Legislative Assembly has developed a methodology to measure SDG progress.[191] It has also reported the intention to create an online tool to assess progress towards the SDGs. Its Department of Technical Services conducts legal, economic, and social studies of bills to analyse their links to the SDGs. A guide and manual for monitoring and tracing SDGs in the review of bills for incorporation in technical reports has been developed with UNDP support.[192]

Parliaments have also engaged in extra-parliamentary activities related to the SDGs, such as multi-stakeholder dialogues (e.g. Mongolia); international activities,[193] including participation in national delegations to the HLPF (e.g. Peru);[194] cooperation with government, including providing inputs to VNR reports (e.g. Bangladesh, Bhutan, Indonesia);[195] and cooperation

with civil society (e.g. Sierra Leone). Globally, 24.8 per cent of 153 UN Member States have engaged in some form of extra-parliamentary involvement, according to recent data.[196]

2.3.2. External oversight by supreme audit institutions

Supreme audit institutions (SAIs) produce relevant assessments of the strengths and limitations of government entities, processes and policies, including in relation to SDG implementation.[197] The International Organization of Supreme Audit Institutions' (INTOSAI) strategic plan 2017-2022 has contributed to advance SAIs' role in the follow-up and review of the 2030 Agenda.[198]

SAIs are not usually part of the national institutional arrangements for SDG implementation.[199] Therefore, in most countries, they have not been formally integrated into the SDG monitoring, follow-up and review cycle. However, there are cases such as Finland, where the 2017 action plan for implementing the Agenda identified national audits as part of the four-year monitoring cycle.[200] Even without a legal or formal provision, SAIs have actively contributed to the follow-up and review process in many countries.[201] First, integrating SDGs into internal processes and audit plans. Second, auditing government preparedness to implement the SDGs and the implementation of specific SDG goals and targets. Third, contributing to the VNR process and providing inputs to the SDG monitoring, follow-up and review system.

SAIs' engagement with the SDGs permeates the organizational strategy in some countries. Finland's National Audit Office increased the allocation of resources on performance work around the 2030 Agenda, and is developing a model for integrating the SDGs into all external auditing.[202] Costa Rica's SAI has integrated the SDGs into its Institutional Strategic Plan 2013-2020 and conducts audits on key public services to support SDG implementation.[203] SAI Argentina also integrated the SDGs into its strategic plan and mandated to include at least five SDG-related audits in the annual audit plan.[204]

SAIs' commitment has translated into a wealth of initiatives to provide an independent assessment of SDG implementation, including monitoring, follow-up and review systems (INTOSAI[205] reported 73 initiatives as of December 2020).

sixteen SAIs in the report's sample of 24 countries (67 per cent) have conducted audits or evaluations related to the SDGs. (Figure 2.8) These initiatives include audits to assess the governments' preparedness to implement the SDGs (conducted mainly in 2017 and 2018, with reports available the following years).[206]   Most of these audits assessed the preparation of the centre of government to implement the 2030 Agenda, but some focused on specific Goals or targets (e.g. 11 Latin American SAIs centred on preparedness for target 2.4, and 16 SAIs from Latin America and Spain for SDG 5).

SAIs are currently auditing the implementation of programmes to advance specific SDG targets. The Office of the Auditor General of the Seychelles carried out a special review on Coastal Management in line with the SDGs, specifically SDG

Table 2.7

Relevant findings on SDG monitoring, follow-up and review in selected audit reports

SDG monitoring, follow-up and review	Reports with findings	Examples
Integrated follow-up and review system	11 (including 1 regional)	Bhutan, Botswana, Chile, Costa Rica, Ghana, India, Micronesia, the Philippines, Solomon Islands, Tanzania, Regional report audit 2.4 (11 countries)
Assignment of roles & responsibilities	23	Algeria, Austria, Bhutan, Bosnia & Herzegovina, Botswana, Chile, Costa Rica, Fiji, Finland, Ghana, India, Indonesia, Jamaica, Maldives, State of Palestine, St. Lucia, Sierra Leone, Slovakia, Sri Lanka, Sudan, Tanzania, Uruguay, Zambia
SDG indicators	29 (including 1 regional)	Austria, Belgium, Bhutan, Bosnia & Herzegovina, Colombia, Costa Rica, Ecuador, Finland, Georgia, Guatemala, India, Indonesia, Malaysia, Maldives, Micronesia, State of Palestine, the Philippines, Poland, St. Lucia, Sierra Leone, Slovakia, Solomon Islands, Spain, Sri Lanka, Sudan, Tanzania, Uganda, Zambia, Regional report audit 2.4 (11 countries)
Quality, availability and disaggregation of data	23	Algeria, Austria, Belgium, Bhutan, Botswana, Colombia, Ghana, India, Indonesia, Jamaica, Maldives, Mauritius, Micronesia, State of Palestine, the Philippines, Sierra Leone, Slovakia, Solomon Islands, Sri Lanka, Sudan, Tanzania, Uganda, Uruguay
Reporting processes and/or tools	15 (including 1 regional)	Austria, Belgium, Bosnia & Herzegovina, Chile, Colombia, Fiji, Georgia, India, Jamaica, Malaysia, Mauritius, Mexico, the Philippines, Poland, Regional report audit 2.4 (11 countries)
Report to Parliament	3	Belgium, Finland, Spain
Evaluation	1	Belgium
Engagement of stakeholders in follow-up & reporting	8	Indonesia, Malaysia, Maldives, the Philippines, Solomon Islands, Tanzania, Tuvalu, Uruguay

Source: Author, based on the review of a sample of 43 audit reports (including two regional reports).

14.[207] Brazil's Court of Accounts is coordinating an audit (including SAIs from Latin America, Portugal and Spain) on the implementation of selected targets of SDGs 14 and 15.[208] Costa Rica's CGR has conducted audits on: water service delivery (SDG 6) for vulnerable populations,[209] SDG 3 with a focus on policies related to mental health,[210] SDG 7 with a focus on renewable energy,[211] and SDG 2 with a focus on national availability of food.[212] IDI is supporting an audit of strong and resilient national public health systems, linked to target 3.d, in 40 countries, to be conducted in 2021. With IDI support, SAI Costa Rica is leading a coordinated audit on the implementation of target 12.7 on sustainable public procurement in Latin America.[213]

Assessments of national indicators and data systems are still incipient, but there are some examples. SAI Sudan assessed the national capacity to produce data to monitor SDGs.[214] In 2020, Costa Rica audited the quality of the information reported for 33 targets of the National Development Plan, 24 of which are related to the SDGs.[215] SAI Colombia has evaluated the alignment of SDG national indicators to the global ones and plans to assess the availability and quality of data for SDG monitoring in 2021.[216]

These audits have produced relevant information and findings on critical dimensions of SDG monitoring, follow-up and review systems. (Table 2.7 and Box 2.12.)

Integration of audit information into the SDG follow-up and review system

In some countries, SAIs have contributed to the VNR process and engaged with governments to strengthen SDG implementation. Around 30 per cent of the 2020 VNR countries reported on engaging SAIs in the VNR process or SDG implementation efforts. This represents an increase compared to 2019, when SAI engagement was below 15 per cent.[217] In addition to providing inputs to VNR reports, SAIs have participated in consultations (e.g. Bangladesh[218]), joined national delegations to the HLPF (e.g. Brazil, Indonesia), and validated draft VNR reports (e.g. in Palestine, based on findings of the preparedness audit).[219]

Contributions to VNR reports are diverse. In Chile, the VNR includes an annex summarizing initiatives and contributions of the General Comptroller.[220] Costa Rica's VNR has information on the audits conducted by the SAI and their findings, but also on how the government has responded and whether the recommendations have been addressed. SAIs also reported on their initiatives in the VNRs of Argentina, Indonesia (2019) and Samoa.[221]

There are different views on whether SAIs should audit the VNR process. While some SAI organizations, like AFROSAI, recommend it to their members, there are no examples of this

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Box 2.12

Examples of audit findings related to SDG monitoring, follow-up and review

Brazil: need to establish integrated mechanisms for monitoring and evaluation.

Canada: need of a monitoring and reporting system.

Costa Rica: need of an integrated approach to SDG5 indicators, which are isolated from national strategies related to gender equality.

Georgia: need to identify entities responsible for producing data for 32 indicators.

Indonesia: need of an adequate monitoring system, with reliable indicators and feedback mechanisms.

Jamaica: improve coordination between National Statistics Office and other entities, as well as consider data from non-sate actors and from the subnational level.

Mauritius: monitoring, measuring and reporting systems, important in tracking progress, are either not functioning appropriately or not yet been implemented.

Sierra Leone: need to design a system for monitoring, review and reporting on SDG progress and to make government institutions aware of their roles and responsibilities in this area.

Sudan: Central Bureau of Statistics' data need improvement.

Source: Author's elaboration based on audit reports.

kind of work yet. Nonetheless, many audits on government preparedness to implement the SDGs have made an assessment of the reporting process, including the VNR.[222]

SAIs have also engaged with governments based on audit information and findings, and audit recommendations have been leveraged by other stakeholders to improve SDG implementation. Several SAIs have engaged with ministries of planning and SDG steering bodies to discuss the results of the audits (e.g. Botswana, the Philippines, Sao Tome).[223] SAI Guatemala has signed an agreement with the Department of Planning (SEGEPLAN) to monitor the National Development Plan aligned with the SDGs.[224]

Ensuring that audit reports and recommendations are communicated to the parliament and to relevant stakeholders is critical to strengthen accountability.[225] The SAIs of Bhutan, Georgia, and Slovakia disseminated the conclusions of the SDG preparedness audit through the media. SAI Uruguay reported that civil society organizations welcomed the results of the audit.[226]

SAIs' engagement with Parliaments to strengthen SDG oversight is subject to the same challenges that affect engagement around all audit reports. As reported by IPU in 2017, only 66 out of 100 Parliaments had procedures in place to review audit reports.[227] There are, however, some exceptions. In the Netherlands, the report of the Court of Audit on government preparedness to implement the SDGs contributed to strengthening collaboration with legislators on the SDGs.[228]

2.3.3. Independent monitoring, follow-up and review by non-state stakeholders

A positive result of increased attention to SDG monitoring, follow-up and review has been more institutionalized engagement with non-state actors. Civil society organizations (CSOs) have been incorporated into national frameworks for SDG monitoring (e.g. Spain); have contributed to VNRs or developed their own complementary reports (see below), and are signatories of national implementation plans (e.g. Costa Rica; see Box 2.10). Further research is needed on whether and how stakeholders' inputs are incorporated into government plans and actions beyond VNR reports.

Special feature: Impact of COVID-19

SAIs provide critical oversight of the government responses to the pandemic, identifying challenges and potential risks (e.g. in public financial management and procurement). At the same time, they have also experienced specific challenges in their operations as a result of the measures to contain the pandemic. Operationally, many SAIs have moved to telecommuting. While many have adapted, some SAIs have not been able to maintain regular operations, weakening public oversight. Limited access to ICTs has been a significant challenge for some SAIs. Other SAIs have seen their budgets affected and their mandates put into question, thereby undermining their functional independence.

Nonetheless, SAIs in all regions have reacted quickly. They are auditing the use of emergency assistance funds to reduce the risks of corruption and mismanagement and ensure that funding achieves the intended purposes and beneficiaries (e.g. Brazil, Jamaica, New Zealand, Peru, USA). SAIs have also audited and provided guidance on public procurement (e.g. Brazil), and highlighted the importance of collecting reliable data and providing clear and consistent communication. Some SAIs (e.g. Brazil, Costa Rica, Peru) have launched online platforms to enhance transparency of government responses to the pandemic.

An important question going forward is how SAIs' audit plans will balance work related to COVID-19 responses and recovery plans with longer-term priorities, such as SDG auditing. It is important to define the scope of SAIs' work related to the pandemic and consult with legislatures and stakeholders to define appropriate plans that maximize relevant and opportune oversight, and balance short and long-term priorities. Potential entry points would be assessing whether and to which extent governments' recovery plans are aligned with the SDGs, the integration or mainstreaming of the SDGs into recovery programmes, and how the emergency and related responses have affected progress towards national SDG targets.

Sources: Aránzazu Guillán Montero and David le Blanc, *Resilient Institutions in Times of Crisis: Transparency, Accountability and Participation at the National Level Key to Effective Response to COVID-19*, UNDESA Policy Brief 74 (NY: United Nations Department of Economic and Social Affairs (UNDESA), 2020), 3; International Organization of Supreme Audit Institution (INTOSAI) Policy Finance and Administration Committee's COVID-19 Initiative, "Coronavirus Pandemic: Initial Lessons Learned from the International Auditing Community" (Government Accountability Office (GAO), September 2020).

Figure 2.9

Participation of non-state stakeholders in SDG monitoring, follow-up and review (%)
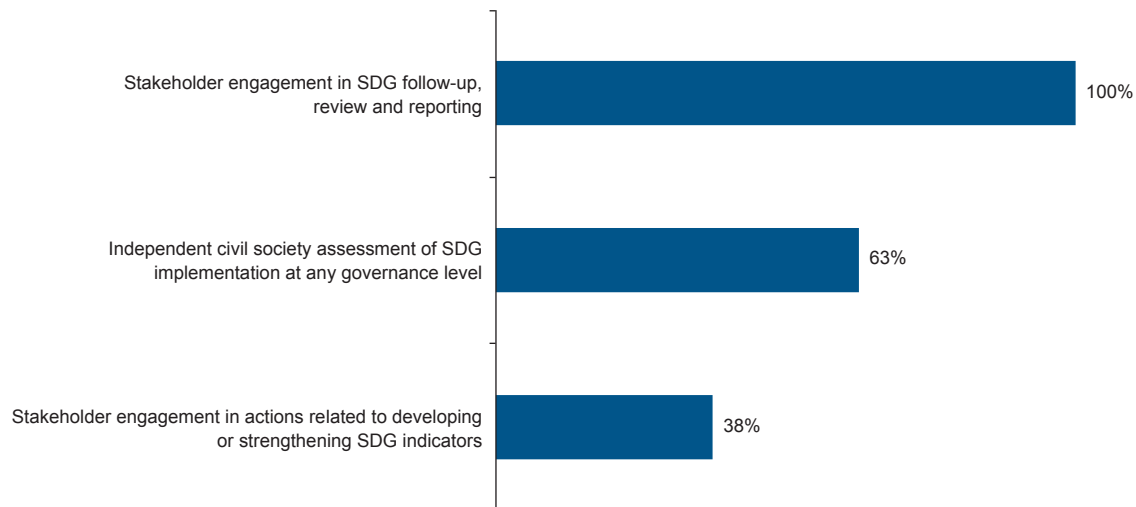
Source: Author. From a cross-regional sample of 24 countries.

Stakeholder participation, from both civil society and other non-state stakeholders,[229] can play a valuable role in the follow-up and review of the SDGs. It contributes to collecting alternative and disaggregated data,[230] and strengthens government accountability. In consonance with a whole-of-society approach, some governments have engaged civil society and the private sector to leverage their monitoring and data collection capacity. In Nepal, for example, the Implementation and Monitoring Committee fully incorporates the private sector, cooperatives, and civil society side by side with government agencies.[231]

Evidence suggests an increased level of social involvement SDG monitoring and accountability. All countries in the report's sample (Figure 2.9) have some form of stakeholder engagement in SDG monitoring, follow-up, and review. Independent assessments of progress have been conducted in 63 per cent of the countries, while stakeholder engagement in the development or strengthening of SDG indicators is less common.

CSO contributions to the monitoring, follow-up and review of the SDGs

Civil society's contribution to SDG monitoring, follow-up and review can take different forms and follow diverse context-driven strategies. While much of civil societies' work occurs at the national, subnational and local levels, international coalitions and global forums—including those related to the global follow-up and review of the 2030 Agenda—have provided CSOs with an opportunity to promote government accountability, mobilise and organise in support of the SDGs (e.g. Cameroon, Kenya, Togo),[232] and to gain legitimacy as government counterparts (see Box 2.13).

International networks and agencies have supported civil society engagement. For example, UNDP, in collaboration with the Open Government Partnership and USAID, led a pilot initiative to support inclusive processes and methodologies for monitoring SDG 16 in El Salvador, Georgia, Indonesia, South Africa, Tunisia and Uruguay.[233] Regional mechanisms have also supported the participation of civil society in SDG monitoring. With support from ECLAC, the "Mechanism for Civil Society Participation in the Sustainable Development Agenda and in the Forum of Countries of Latin America and the Caribbean on Sustainable Development" has served to structure and coordinate their participation in SDGs' follow-up and review in the region.[234]

Instances of CSO participation in SDG monitoring, follow-up and review at the national level, initiated or facilitated by governments, include workshops on Citizen-Generated Data organized by the Philippines' Statistics Authority, and Indonesia's One Data Policy. The Indonesian National Secretariat of SDGs developed the SDG indicators metadata guidelines with the participation of stakeholders.[235] They include reporting flows for monitoring and evaluation, including CSOs' sources.[236] Stakeholders have used these guidelines in collecting their own data.

Engagement strategies for contributing to national VNR processes vary across contexts. Some CSOs and coalitions have engaged in the VNR preparation by government invitation (e.g. India);[237] other initiatives have been initiated by CSOs but aimed to engage with the government (e.g. Finland),[238] and others have emphasized civil society's independence (e.g. Denmark).[239]

Figure 2.10

Modalities and entry points for civil society participation in SDG follow-up and review
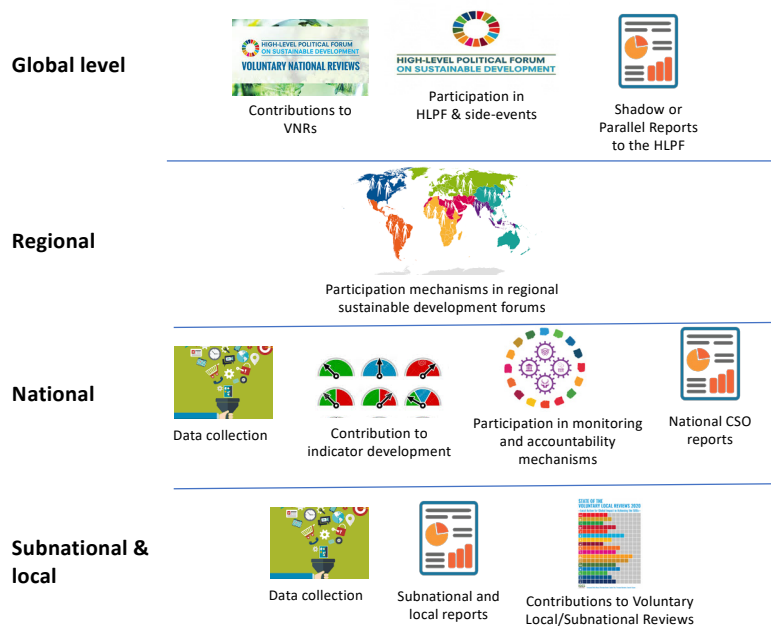
Source: Author's elaboration. The image "Participation in monitoring and accountability mechanisms" used in the National level was taken from Laura van den Lande and Catarina Fonseca, *Global Review of National Accountability Mechanisms for SDG6* (London: End Water Poverty, 2018).

Civil society has also helped map efforts to advance the SDGs (e.g. Colombia), collected alternative and complementary information and examples (e.g. North Macedonia), and provided independent assessments of SDG implementation. In some cases, like Brazil, civil society groups, working in networks with other actors, were among the main catalysts for SDG monitoring and evaluation.[240] In other countries, civil society has undertaken social monitoring initiatives to generate additional information on SDG implementation.[241] The Colombian Network of Cities, How We Go (RCCCV) has produced analysis of indicators, baselines and reports on sustainable development at the local level.[242]

People's Scorecards

CSOs' independent contributions to the follow-up and review of the 2030 Agenda rely on multiple tools. Since 2016, Action for Sustainable Development (A4SD), a global civil society platform in support of the 2030 Agenda,[243] has promoted the use of surveys or People's Scorecards to evaluate SDG progress at the national level from a civil society perspective.[244] More than 20 national civil society coalitions responded to the 2020 survey, which was designed to provide an overview of progress on the SDGs in the first five years of implementation.[245] Overall, the report indicates that CSOs perceive limited progress towards the achievement of SDG targets. For countries in this report's sample, for instance, the

overall average progress score ranges from 40 per cent in Nepal, Brazil, India and South Africa, to 50 per cent in Kenya and Spain, 60 per cent in Indonesia, and almost 80 per cent in Finland. [246]

Parallel reports from civil society

At the HLPF, civil society organizations and coalitions have presented shadow, parallel or spotlight reports that independently review national efforts to implement the 2030 Agenda.[247] Some include their own indicators for the implementation of the SDGs. A4SD has made available 83 shadow reports and reflections from 66 countries since 2016 (see Figure 2.11).[248] Three countries (Brazil, Nepal and Togo) have reports in three separate years, while two reports are available for other 11 countries. Though the period is short, the number of reports per year seems to be declining, even allowing for the difficult context of the pandemic in 2020.

A review of 43 reports suggests continuity in civil society's general concerns about SDG implementation,[249] and interest in monitoring progress. The sophistication and structure of the reports vary widely; some are just general assessments or responses to surveys, while others are quick evaluations with recommendations. Some have followed the scorecard format, the structure of the Agenda, or the SDGs institutional structure.

Figure 2.11

Shadow reports and reflections presented by civil society (by year and by region)[i]
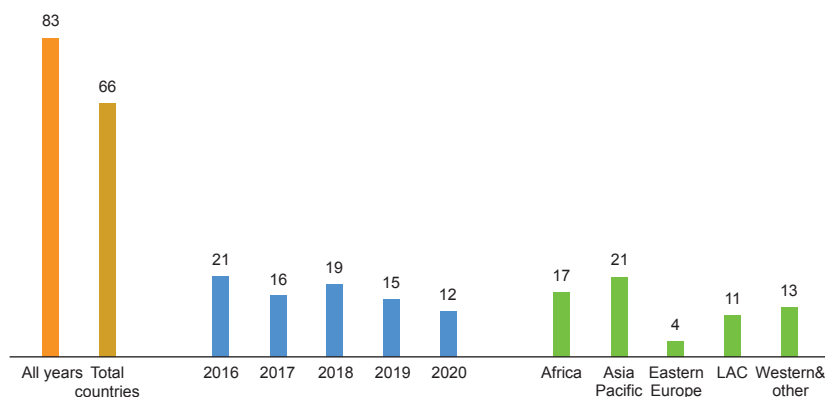
Source: Author, based on Action for Sustainable Development, *Resources and Toolkits* (https://action4sd.org/resources-toolkits/). Figure shows: for each year, the total number of reports or reflections presented that year, and for region, the number of countries from that region that have presented at least one report or reflection.

[i]   In 2019, an additional report focused on SDG 16 was presented for Nepal.

The most recurrent issue in the reports is the demand for increased engagement between government and civil society, especially the establishment of formal mechanisms for integrating stakeholders' inputs into national SDG processes.

There is an emphasis on meaningful participation in monitoring, reporting and the formulation of recommendations. Several reports stress issues of leaving no one behind, engagement, and ownership.

Box 2.13

Engagement of civil society in SDG monitoring through CSO Forums in Africa

CSO forums on the 2030 Agenda have been established in Cameroon, Kenya, Sierra Leone and Togo. They share a common emphasis on constructive dialogue with the government, and have been effective in gaining legitimacy as government counterparts. Their inputs have been included in their countries' VNRs.

The SDGs Kenya Forum for Sustainable Development, established in 2015, aims to mobilise and coordinate civil society advocacy for the achievement of the SDGs through partnerships, citizen engagement, capacity-building, policy dialogue, and campaigns. From the start, it argued that "the Kenyan government should be encouraged, supported and constantly reminded on the essence of data collection and the importance of timely release of accurate data void of regional politics." The Forum co-chairs, with a private sector alliance, the Inter Agency Technical Committee (IATC) which oversees the implementation, monitoring and reporting of the SDGs. The Forum works closely with the government at national and subnational levels in monitoring SDG progress. It has published several reports on the SDGs and provided inputs to Kenya's 2017 VNR. Civil society is also organized in a similar network in Cameroon.

In Togo, the Ministry of Planning and Development kickstarts the VNR process by circulating Terms of Reference among stakeholders. The Ministry distributes a draft report, based on consultations, for comments. A revised VNR, incorporating the feedback, is validated at a national workshop with stakeholder participation. In this context, CSOs created the Civil Society Forum on SDGs. It is considered a unique opportunity to collaborate and overcome silos. For the government, the collaboration has an added value, as some information is only available to civil society. It has contributed to including civil society inputs in the VNR, strengthening civil society, and levelling of the playing field among different actors. The model of the Forum has already been adopted in other countries, such as Benin.

Sources: Based on National CSOs Consultative Forum on Post 2015/CAP/SDGs Agenda (Kenya), "Enhancing Accountability, Ownership and Partnerships for the Post- 2015 Development Agenda" (Silver Springs Hotel, Nairobi, May 15, 2014); SDGs Kenya Forum for Sustainable Development, "Annual General Meeting Report 2020" (Azure Hotel, Nairobi, January 30, 2020); Partners 4 Review, *Cameroon*; and Partners 4 Review, Togo: *Mobilising Civil Society for the SDG Review* (Bonn: GIZ, 2020).

Another recurring issue is the demand for more complete government assessments of SDG implementation, and for follow-up information and mechanisms. More and improved indicators, including disaggregated data, and monitoring and reporting at every level of government are consistent concerns across reports. The inclusion of global and national mechanisms for follow-up and review was hailed from the beginning as a key element of the Agenda, and has also prompted civil society's demands for continuous improvement. The international aspects of sustainable development are also mentioned, considering developed countries' commitments and responsibilities in supporting sustainable development abroad (e.g. Denmark, Ireland), as well as the need for international support of efforts in developing countries.

The shadow reports presented at the 2020 HLPF addressed the ongoing pandemic, generally highlighting the potential impact on progress and expressing concern that SDG implementation may fall behind (e.g. Denmark, Nepal, Peru). Some reports (e.g. Denmark, Slovenia) also expressed concern for a perceived reduction in civic space.

Another substantive contribution from global civil society to SDG monitoring, follow-up and review is an annual series of reports assessing SDG progress based on the content of the VNRs presented at the HLPF.[250] The 2020 edition indicates that a whole-of-society approach seems to be translating into gains in non-state stakeholders participation in formal processes for engagement. Since 2016, 70 per cent of reporting countries included non-state actors in institutional mechanisms for SDG implementation, and direct engagement of non-state actors in preparing the VNRs increased from 29 per cent in 2018 to 53 per cent in 2019—although the actual inclusion of stakeholders' recommendations in the final reports is less verifiable. The report also expresses concerns with the reduction of civic space around the world.[251]

Special feature: COVID-19 and virtual stakeholder participation in SDG monitoring and reporting

The global pandemic imposed new challenges to the participation of stakeholders in SDG monitoring, follow-up and review. Some countries' CSOs (e.g. Denmark) have warned of new risks created by the pandemic, for example in reducing opportunities for participation. Virtual tools have allowed to continue promoting participation and inclusion, while also highlighting inequalities in access.

Many countries that consider stakeholder participation in the preparation of reports, for example, were just entering the stage of consultations when the emergency started in 2020. Resorting to other mechanisms to collect information (such as virtual consultations, online surveys, and inputs and feedback gathered through email) was a common response. However, limitations in communications and digital infrastructure can limit the effectiveness of these solutions.

Overall, the shift toward virtual participation at the 2020 High-level Political Forum was generally perceived as having a positive impact in stakeholder engagement. A survey among major stakeholders conducted in August 2020 found that participation seems to have increased compared to previous years. For 46 per cent of respondents the event was more inclusive or much more inclusive, while for 31 per cent it was less or much less inclusive. Further, 46 per cent considered that the HLPF had allowed more engagement of national actors, while 33 per cent perceived the opposite. Still, a large majority thought the official program did not provide sufficient room for participation. Limitations in terms of local connectivity were highlighted, with half of respondents having either a variable internet connection or technical challenges to connect.

While the efforts to organize a virtual HLPF seem to have had positive results, there are challenges related to limitations in communications infrastructure, engagement capacity across time zones, and in terms of active engagement and dialogue. Actions to bridge the digital divide, particularly for disadvantaged groups, and the adoption of additional mechanisms and tools to allow meaningful input and participation (e.g. online pooling, written Q&A) have been highlighted. Recommendations also include maximizing the potential for crowdsourcing ideas and ensuring inclusion; adopting blended formats; and setting pre- and post-HLPF national follow-up processes.

Sources: Input from Partners for Review in response to a survey administered by the Division for Public Institutions and Digital Government of UNDESA in preparation for the World Public Sector Report; Danish 92 Group and Global Focus, *Denmark's Challenges*, 3; Javier Surasky, *High-Level Political Forum 2020 Analysis: Beyond Virtuality* (Bogotá, Colombia: CEPEO, 2020); and Action for Sustainable Development, "Inclusion of Civil Society in the Virtual HLPF 2020. Feedback from a Survey of Stakeholder Participation" (A4SD, September 2020). The stakeholder survey was addressed to all major stakeholders through Action for Sustainable Development's Coordination Mechanism, received 130 responses from 48 countries, with most respondents self-identified as NGOs, women, or children and youth. (Action for Sustainable Development, *Inclusion of civil society in the virtual HLPF 2020).*

2.4. SDG monitoring, follow-up and review systems: Strengths, challenges and opportunities for improvement

Independent evaluations and audits offer an evidence-based assessment of areas where SDG monitoring, follow-up and review can be strengthened. This section, first, discusses opportunities for improving basic elements of SDG monitoring, follow-up and review, and then analyses critical monitoring dimensions including coordination, links with performance-based systems, and the use of evidence to improve SDG implementation.

The analysis is based on selected audit reports from SAIs (41 national audit reports, two regional reports of coordinated audits, and one global report based on audit findings), one SDG evaluation, as well as inputs from different stakeholders received for this report. While some problems identified in audits may have been addressed since their publication, they signal potentially relevant bottlenecks across countries.

2.4.1. Core dimensions of SDG monitoring, follow-up and review

Roles and responsibilities

While most governments have assigned responsibilities to monitor, follow up, review and report on the SDGs, some countries have failed to do so (e.g. when they had pre-existing arrangements for development policies). For example, although Bhutan's Gross National Happiness Commission did not have a clear mandate on SDG implementation, another entity for the SDGs was not established.[252] Moreover, responsible entities are not always operational (e.g. due to lack of capacities or resources), and the performance of existing institutions may not be conducive to effective SDG monitoring, follow-up and review. (Figure 2.12)

Unclear or fragmented responsibilities, as well as coordination problems, also undermine the performance of SDG follow-up and review systems (e.g. Sierra Leone).[253] Active involvement of NSOs is key to address statistical issues and ensure data quality, but the role of NSOs and their coordination responsibilities on SDG monitoring are not always clearly defined. For example, an inter-ministerial working group was established in Austria in 2016 to coordinate SDG reporting but not implementation. Moreover, in 2018, the Federal Chancellery and the Ministry of Finance were about to establish their own monitoring and reporting systems without apparent coordination.[254]

In some countries, responsible entities may not have supporting mechanisms and processes to perform their functions effectively. In Costa Rica, the government identified responsible entities for SDG monitoring and reporting, but the lack of supporting processes created uncertainty regarding the monitoring frequency, strategy, and data to be used, among other factors.[255]

Figure 2.12

Opportunities for improving institutionalization of SDG monitoring, follow-up and review systems based on external audits (number of findings)
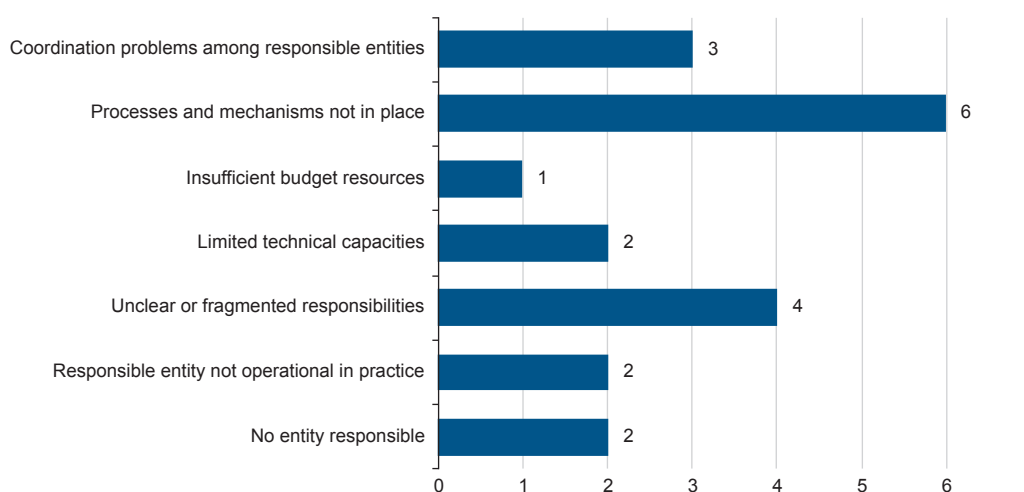
Source: Author, based on findings identified in 25 audit reports.

Indicators

Despite improvement, significant challenges affect capacity to assess SDG progress through national indicator frameworks. Some countries still lacked an SDG indicator framework in 2019. Bosnia and Herzegovina and Slovakia had not yet defined national targets and measurable indicators.[256] In Slovakia this was due to delays in approving a long term vision document.[257] Similar situations were identified in Poland, Saint Lucia and Tanzania in 2018.[258] In countries with SDG indicator frameworks, specific problems may undermine their effectiveness. Diverse factors explain the deficiencies, including lack of appropriate legal statistical frameworks (e.g. Zambia), existing indicators not updated to align them with the SDGs (e.g. the Philippines), and capacity and resource constraints (e.g. Sierra Leone, Solomon Islands, Tanzania).[259]

SAIs have identified a limited number of SDG indicators in some countries (e.g. Belgium, Bhutan), problems in the scope of the indicator framework (e.g. Finland), and inadequacy or lack of baselines and milestones (e.g. Costa Rica, India, Indonesia), among other challenges. Lack of appropriate survey and census data may explain problems to generate baselines (e.g. Indonesia).[260] In Costa Rica, the existing baseline was outdated because it was based on a national survey conducted in 2003 and no budget had been allocated to conduct a new one.[261]

The coordination among stakeholders and across levels of government needs to be enhanced. For example, Belgium's territorial governments developed SDG indicators each in their own way and these were not necessarily aligned with those defined by the federal statistical authority.[262] Coordination problems among the NSO, sector departments, state governments and NGOs were one of the causes of the inadequate identification of indicators in Micronesia.[263]

Audits in countries like Colombia, India, and Spain have highlighted that adequate indicators are not always available at subnational level. SAI Spain recommended using consistent indicators and baselines across levels of government to carry out reliable follow-ups. Consistency is relevant in countries like India, where monitoring at state level is based on State Indicator Frameworks (SIF) that reflect subnational priorities, data requirements, infrastructure and resources. In 2020, the government reported that 60 per cent of the states had developed SIFs, and 30 per cent had developed District Indicator Frameworks' (DIFs).[264] In 2019, SAI India found uneven progress in the development of state indicator frameworks and identification of data sources.[265]

Data availability and quality

There are constraints in data availability, disaggregation, as well as in data coordination, harmonization and interoperability. SAIs have identified data collection challenges and data gaps in several countries, including Austria, Belgium, Colombia,

Figure 2.13

Opportunities for improving SDG indicator systems based on external audits (number of findings)

Source: Author, based on findings identified in 32 audit reports.

Sierra Leone, Solomon Islands, Tanzania, and Uganda. Data gaps differ across SDGs. For example, in Mauritius, a 2018 audit report found that more than half of the data for SDGs 11, 13 and 16 was not available.[266]

Non-existent or incomplete data sources, inadequate capacity and resources, ineffective collection systems (e.g. lack of guidelines, inadequate frequency), among other factors, may explain these constraints. In Austria, data was incomplete because submission from ministries was voluntary.[267] In Mauritius,[268] some government entities neither provided the required data nor analysed data inconsistencies. Coordination problems also explain data collection challenges. For example, in Belgium's Walloon region, multiple data providers release their data without coordinating timelines.[269]

Data quality issues have been identified in audits in Ghana, Solomon Islands and the Philippines.[270] Other countries have highlighted this concern in their 2020 VNRs.[271] SAI Ghana reported that the government had partnered with Statistics South Africa to develop a data quality assessment framework.[272] Further, the limited availability of disaggregated data is a significant challenge recognized by most 2020 VNR countries[273] and highlighted in audit reports. Countries like Uruguay and Botswana found that national surveys and censuses did not provide enough disaggregation according to gender and other characteristics.[274] In Costa Rica, draft guidelines to ensure data disaggregation based on gender were available but had not been adopted by 2018.[275]

Coordination and interoperability of data is another constraint. In some countries, there is no clear obligation for different entities to share data in order to make information on SDG indicators available in a single place. Asymmetries in statistical knowledge across entities and lack of inter-institutional trust affect coordination. In Indonesia, the SAI recommended reviewing the draft presidential regulation to strengthen the authority of Statistics Indonesia to coordinate statistical resources and strengthen coordination in data provision.[276] SAI Mauritius[277] noted that Statistics Mauritius had relatively good data collection, but data in some areas was not interoperable; either fragmented across institutions or collected in different forms. The report recommended to strengthen networking among data producers and users; to review, harmonize and strengthen data collection, including review and enforcement of the law for data collection; to address data gaps, and to improve the compilation of complex indicators.[278]

Reporting processes

SAIs have found that problems with reports relate to both processes and their scope and contents. Two critical problems are reporting on SDG implementation at subnational level and on actions undertaken by non-state stakeholders, as well as challenges in relating actions and programmes to the SDG framework. Belgium's federal law requires several reports, but they just state the actions implemented without evaluating them against the SDGs.[279] In 2017, the Austrian Federal Chancellery published a first national progress report

Figure 2.14

Opportunities for improving SDG data frameworks based on external audits (number of findings)
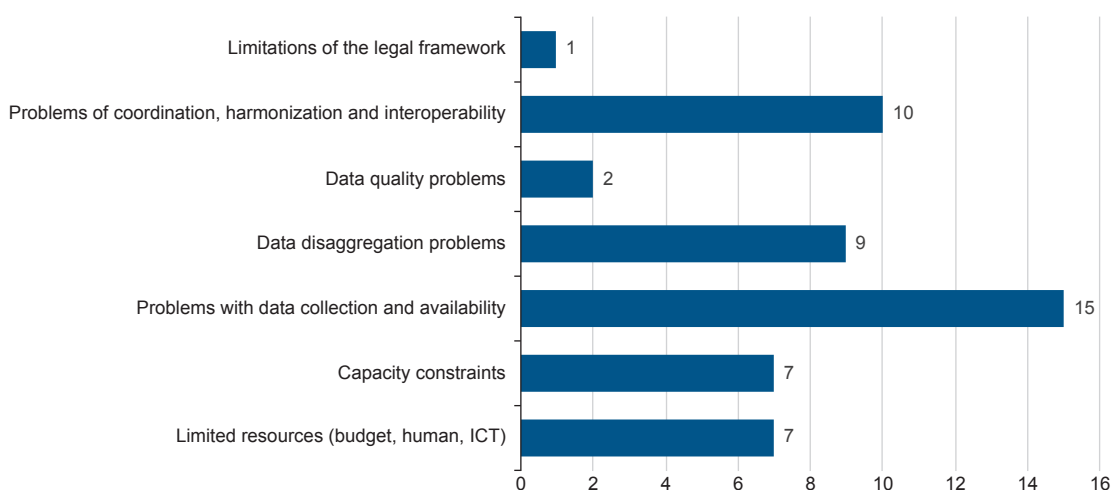
Source: Author, based on findings identified in 28 audit reports.

on the implementation of the Agenda. However, the report did not provide a concise overview of the implementation nor contained measures by provinces, municipalities, civil society or contributions by experts.[280]

Countries are leveraging ICTs (online platforms and dashboards) to make available information on SDG implementation. However, some audits (e.g. Mauritius) found that countries may be replacing a proper assessment of implementation with information on indicators.

Stakeholder engagement

Limited transparency and information is an obstacle for stakeholder engagement in SDG monitoring, follow-up and review. In Indonesia the website with information on the SDGs did not provide information on implementation progress because the government considers that this information may contain state secrets/documents. The SAI concluded that the unavailability of easily accessible information on SDG implementation made community participation in these processes less than optimal.[281]

Moreover, according to some audits, the effectiveness of stakeholder engagement is often undermined by the lack of a map of relevant stakeholders who can contribute to follow-up and review. Coordination problems and lack of technical guidance are other relevant challenges.

2.4.2. Some critical dimensions for effective SDG monitoring, follow-up and review

Specific factors have a profound effect on the effectiveness of SDG monitoring, follow-up and review. These include the integration of SDG follow-up and review systems into other monitoring systems, the link with performance measurement systems, and how monitoring information feeds back into the policy cycle to strengthen SDG implementation.

Integrated monitoring, follow-up and review systems

Existing national monitoring and evaluation systems, when available, should ideally be the foundation for integrating SDGs into national monitoring, follow-up and review.[282] Adapting those systems to monitor and report on SDG progress is important to avoid parallel systems and ensure that national systems generate relevant and timely information. Given the diversity of systems,[283] this requires tailor-made approaches to reviewing and adapting processes, criteria and institutional mechanisms, considering nationally prioritized SDGs, and strengthening coordination.

The integration of the SDGs with existing monitoring, evaluation and reporting systems can be strengthened. Only three out of 24 countries in the report's sample seem to coordinate or integrate to some extent SDG follow-up and review with existing monitoring systems. (Figure 2.16) Audits have identified multiple opportunities for improvement in this area.

Figure 2.15

Opportunities for improving SDG reporting processes and tools based on external audits (number of findings)
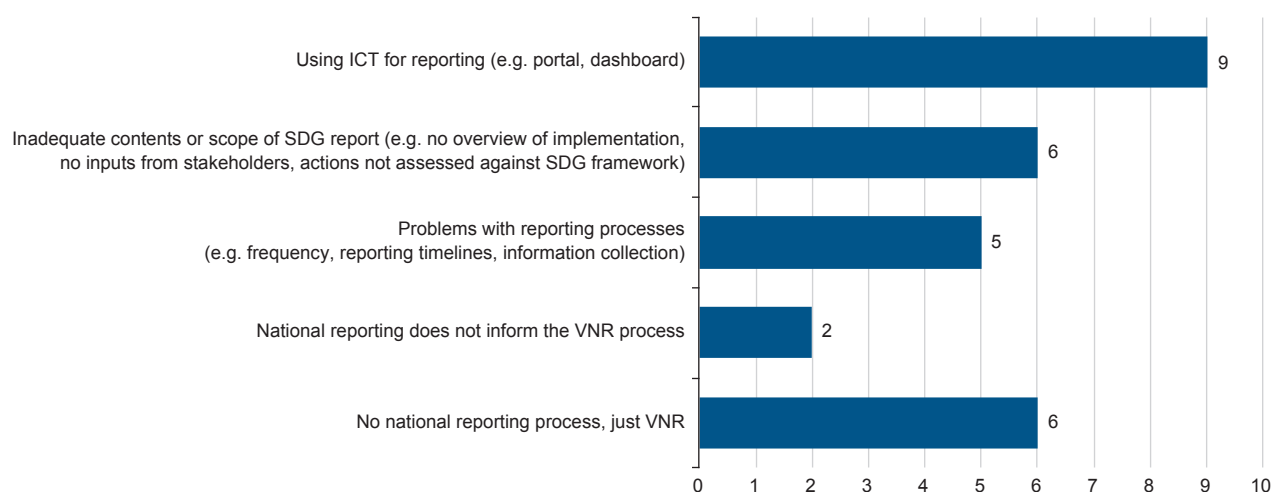
Source: Author, based on findings identified in 15 audit reports.

Countries with pre-existing national indicators to assess and measure progress on sustainable development strategies have faced challenges in updating, revising, aligning or using them to measure SDG progress.[284] Two sets of indicators coexist in Finland,[285] which has been regularly monitoring and reporting on a set of sustainable development indicators since the 2000s. The indicators are updated annually and published in a national report.[286] The latest update in 2017 included 45 indicators organized in ten thematic baskets. Approximately a third of them correspond to global SDG indicators.[287] In 2019, an independent evaluation concluded that the multiple sets of indicators for measuring progress generates confusion.[288]

In some countries, there is no national integrated monitoring and evaluation system to be used for tracking progress on SDGs. For example, in Jamaica, an audit identified three different monitoring mechanisms at different stages of development to track progress of programmes to implement the SDGs.[289] Even when there is an institutional framework to monitor and evaluate national development policies and strategies, it is often unclear whether and how it is used to monitor and report on SDG progress and/or if a separate system for the latter exists (e.g. the Philippines). This may create parallel monitoring processes for different programmes, coordination problems, as well as make it difficult to connect programmes with SDG indicators.

Costa Rica's Ministry of Planning has proposed a long-term evaluation mechanism to assess the contribution of sectoral results to progress on national targets and the SDGs.[290] However, although the NDPIP 2019-2022 is aligned with the SDGs, there are challenges in performance-based management and in defining processes for monitoring progress. Respondents to surveys conducted for the 2020 VNR highlighted problems to link national initiatives to SDG indicators (61 per cent indicated they work with indicators related to SDG targets but not to their indicators; 39 per cent answered they did not consider indicators or had challenges linking initiatives to specific indicators). As a result, public officials have to provide the same data to various entities and processes at different times, creating perceptions of low monitoring efficiency.[291] Respondents mentioned limited capacity and lack of national targets and indicators among the reasons for such challenges.[292]

In specific sectors or policy areas (e.g. environment, health, gender), the integration of the SDG monitoring, follow-up and review with existing systems is also problematic, leading to parallel systems. Even where sector ministries have monitoring and evaluation systems in place, these often predate the 2030 Agenda and may have not been aligned with the SDGs. In Spain, there are institutional mechanisms for monitoring gender equality policies that should be used for the follow-up and review of SDG 5. However, duplications, limited coordination and problems in the operation of such mechanisms undermined their effectiveness.[293]

These integration challenges affect the frequency and quality of the information produced, create problems to coordinate and exchange data, and often lead to a disconnect between existing programmes to implement the SDGs and the SDG targets and indicators. As a result, monitoring systems do not provide the information for appropriate follow-up and review. (See Box 2.14.)

Figure 2.16

Performance of SDG monitoring, follow-up and review systems (absolute numbers)[i]
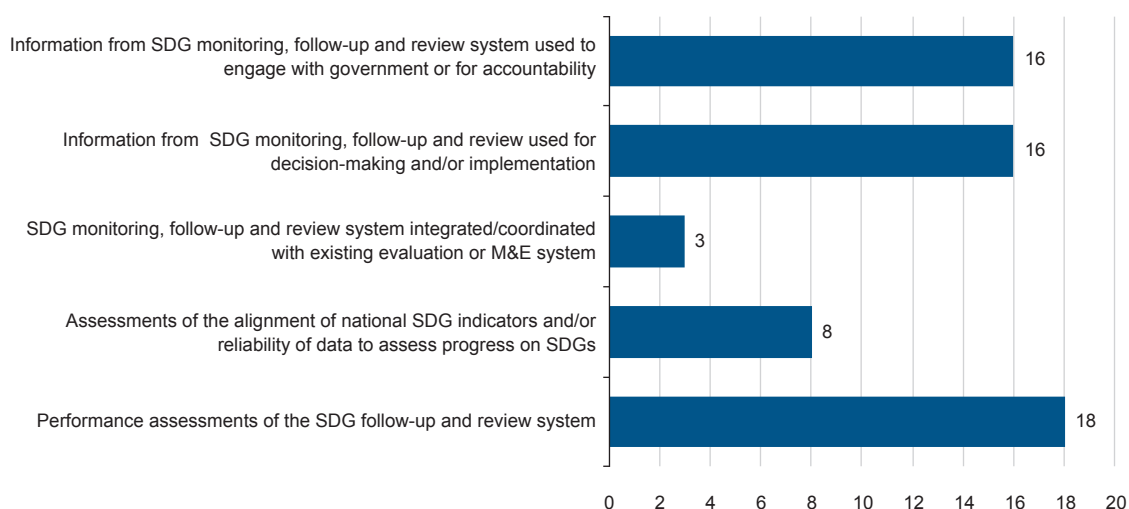
Source: Author. From a cross-regional sample of 24 countries.

[i]   First two categories include audits, evaluations and other relevant assessments.

Box 2.14

Integration challenges for monitoring progress on SDG target 2.4 in Latin America

A coordinated audit on the preparation of Latin American governments to implement SDG target 2.4 found significant monitoring challenges in 2018. In Costa Rica, the audit stressed the lack of any strategy and mechanisms for monitoring, evaluation and inter-institutional relations between the entities that formulated and managed public policies related to target 2.4. Two key policies were not aligned to the SDGs. Thus monitoring could not be linked to progress on target 2.4 or be used for improving decision-making. The audit concluded that "the lack of an integrated monitoring and evaluation strategy generates the risk that progress on SDG implementation goes undetected, affecting monitoring, follow-up and oversight." These findings are consistent with information in the 2020 VNR.

In Chile, the SAI found that both the Ministry of Agriculture and the Ministry of the Environment had identified responsibilities and institutional mechanisms for 15 programmes and policies that contributed to progress on target 2.4. However, these mechanisms had not been created in the context of the 2030 Agenda nor aligned to the SDGs. Therefore, the entities were not monitoring them in relation with this target. Moreover, some key public programmes, such as the National Programme of Sustainable Consumption and Production, had not been linked to target 2.4. The Ministry of Environment was not reporting on any related actions as part of monitoring progress on target 2.4.

Sources: Contraloría General de la República de Costa Rica, "Informe de Seguimiento de la Gestión del Centro de Gobierno para la implementación de la Agenda 2030 para el Desarrollo Sostenible" (San José, Costa Rica: CGR, 2018); Secretaría Técnica de los ODS en Costa Rica, "Segundo Informe Nacional Voluntario," 87-88; and Contraloría General de Chile, "Informe Final 825 Respecto a Las Acciones de Preparación Para La Implementación de La Meta 2.4 de Los ODS" (Santiago de Chile: Contraloría General de Chile, June 2018).

Effective SDG monitoring, follow-up and review requires collaboration and coordination across levels of government.[294] However, integration across levels of government and with existing subnational systems has been challenging, affecting the alignment of indicators, tracking of progress and capturing data from the subnational level, and the integration of subnational inputs into national reports. For example, in Micronesia, an audit highlighted that national and state governments should establish a consolidated system to capture all sectoral data from states and local governments for monitoring the implementation of projects related to the SDGs.[295]

There are also challenges for integrating SDG monitoring, follow-up and review with existing subnational monitoring and evaluation systems. In Nepal, the district coordination committees, the main monitoring and supervising bodies for local development works, have been encouraged to align their functions and perform them in a way that contributes to SDG implementation.[296] Independent assessments have stressed obstacles to mainstreaming SDGs into plans and programmes at provincial and local levels and to align them with SDG targets and indicators.[297]

To address these challenges, Kenya established a highly institutionalized monitoring and evaluation system at the subnational level. The County Integrated Monitoring and Evaluation System (CIMES) includes both levels of government, non-state actors (development partners, private sector, civil society organizations) and citizens.[298] CIMES was established to address the lack of integration between monitoring and evaluation at the national and county levels, which had led to inadequate data collection and reporting.[299]

It aims to provide evidence to inform county performance management and inputs to the national monitoring and evaluation system.[300] Several institutional mechanisms aim to integrate planning, monitoring, oversight and participation.[301] The County Intergovernmental Forum links national and county governments. This performance management system needs to be integrated with the SDGs "so that it will be clear to all stakeholders why it is important to collect data, how the information will be used to inform the efforts of the county government and civil society to achieve the SDGs, and what information needs to be collected."[302]

Link with performance systems

Most countries have revised or updated their indicators based on the SDGs. However, they have rarely established links between the SDGs and existing performance-based systems and indicators (e.g. performance-based budget and management systems, beyond GDP indicators). In Austria, 80 per cent of federal ministries' outcome targets in 2017 (81 of 102) covered the SDGs in substance, but the explanations of the performance targets failed to refer to the 2030 Agenda.[303]

While some countries—such as Belgium, France, Italy or New Zealand—aim to make such links, reporting systems still seem quite disconnected albeit with attempts to increase alignment over time (for example, in France, planned SDG reporting and the ongoing beyond-GDP indicators reports).[304] Also, although some existing performance indicators are reported to Parliaments for budget purposes (e.g. Italy, New Zealand), legislators do not frequently use this information for accountability in connection with the SDGs.[305]

Figure 2.17

Monitoring and evaluation at county level in Kenya
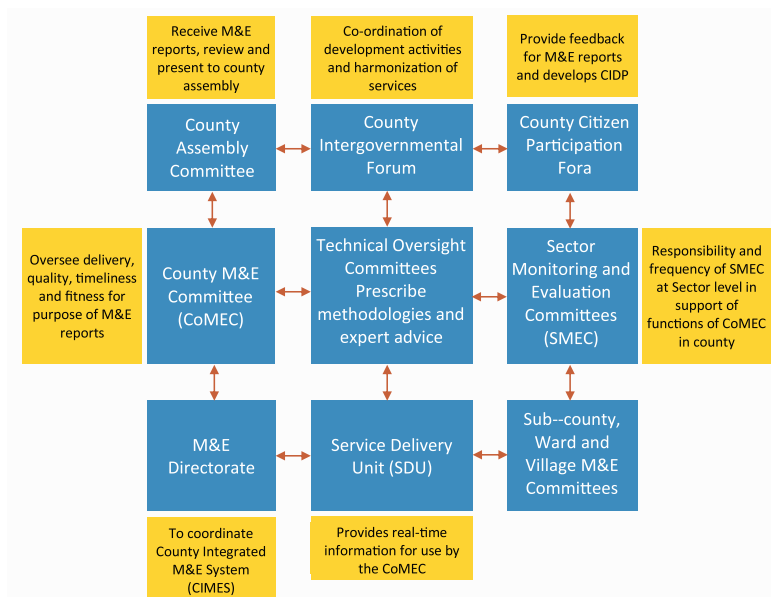
Source: Government of the Republic of Kenya, "Guidelines for the Development of County Integrated Monitoring and Evaluation System" (Nairobi, Kenya: State Department for Planning and Council of Governors, April 2019), 34.

More generally, performance orientation and the use of performance information in public administration is a challenge in many countries. For example, despite improving the quality of reporting systems to strengthen a performance focus, monitoring and performance orientation in Mongolia are still weak.[306] Government agencies must report on performance according to standardized results-based monitoring formats, and the Ministry of Finance has developed reporting templates to integrate financial and performance reporting from line ministries. However, there are systemic constraints such as understaffing and limited capacity in monitoring and evaluation departments, lack of coordination to share data, and lack of linkages between development strategies and budgets, which result in line ministries having separate reporting and monitoring mechanisms. Therefore, reporting remains output oriented, and performance information is feeding back into policymaking and budget prioritization to a limited extent.[307]

Feedback loops between evidence and policy

Another relevant challenge is the use of information from monitoring, follow-up and review to inform government decision-making in order to strengthen SDG implementation. The conclusion of Finland's independent evaluation is illustrative. It notes that policymakers rarely use sustainable development research findings and indicator data when formulating policies, and that more narrow perspectives and interests – often economic ones – prevail instead.[308]

In the report's sample, 16 countries of 24 seem to have used data from monitoring processes to inform and improve SDG implementation. The results are similar for information from other state actors. Driven by the high acceptance of the recommendations and findings of SDG audits, in more than half of the countries the information has been used to engage with government on SDG implementation and/or for accountability. (Figure 2.16)

Governments can adjust SDG implementation based on several sources, including evaluations, external audits, legislative oversight, and inputs from civil society. The timing of the inputs is critical to incorporate feedback into decision-making. In Finland, the findings of the SDG evaluation were published during the electoral campaign, and additional time dedicated to communicating them to the main political parties. As a result, the leading party adopted the 2030 Agenda as the basis of its government programme. It endorsed two of the evaluation's recommendations: adopting the 2030 Agenda as a base for government policy and developing a national roadmap to achieve the SDGs.[309]

Parliaments can use information from SDG monitoring for both oversight and legislative activities. Finland also provides a good practice in terms of using monitoring to inform legislative discussions. Since 2016, the government has reported on progress on sustainable development as part of its government annual report, whose findings are discussed in parliament, giving its members the opportunity to monitor measures for sustainable development.

There are few examples of changes in response to legislative inputs or requests. In 2016, the regional Parliament of Navarra (Spain) requested the Government of Navarra to prepare a report on the actions, policies and programmes undertaken to implement the 2030 Agenda. In response, the Government created an intersectoral commission to prepare the report.[310]

Audits have triggered changes in SDG implementation. Overall, most SAIs have reported that audit recommendations have been accepted by governments. In countries like Botswana, Chile, Colombia, Costa Rica, Georgia, Ghana, Malaysia, the Philippines, Slovakia, Spain, and Tonga, the reports were well received by audited entities.[311] Costa Rica included information about the response to audit recommendations in its 2020 VNR: all but one of the recommendations of the SDG preparedness audit related to SDG5 had been implemented, and the audit led to the development of a study on gender equality.[312] The government reported that actions to implement the recommendations of other SDG audits were under consideration.[313]

As a result of audit findings and recommendations and/or SAI engagement with governments during the audit process, some countries have taken specific actions.[314] Chile and Costa Rica reported that, after the audit on government preparedness to implement SDG 5, several institutions approved gender policies and improved internal procedures. The government of Spain changed the composition of the highest coordinating body on SDGs, following one of the audit recommendations.

2.5. Conclusion

SDG monitoring, follow-up and review has gained increased attention. Progress is evident in areas such as the institutionalization of follow-up and review systems, and the traction of the VNR process and its spillover effects at the subnational level. Stakeholder engagement has increased and more diverse stakeholders are interested in contributing to SDG follow-up and review. Albeit with challenges, there has also been progress in setting national indicator frameworks. However, the chapter has also identified significant opportunities for improvement going forward. These include coordination and integration of SDG monitoring, follow-up and review with existing monitoring systems, and strengthening subnational participation in SDG monitoring as well as subnational reporting processes. Other constraints relate to data gaps, disaggregation and quality, coordination of data producers and the capacity of local governments to collect and analyse data. The need to embed VNRs as part of a continuous cycle of national monitoring, follow-up and review also deserves attention. Annex 1 summarizes findings from this chapter.

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241 Secretaría Técnica de la Comisión ODS (Colombia), *Reporte Nacional Voluntario 2018. Colombia*, 91.

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249 The Resources & Toolkits page of the Action 4 Sustainable Development website provides access to the individual civil society country reports and reflections for the High Level Political Forum between 2016 and 2020 (https://action4sd.org/resources-toolkits/). The sample analysed included 43 reviews (10 from Africa, 14 from Asia Pacific, 3 from Eastern Europe, 9 from Latin America and the Caribbean, and 6 from Western Europe and Others).

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253 Audit Service Sierra Leone, "Performance Audit Report on the Preparedness," 34.

254 Austrian Court of Audit, "The United Nations Sustainable Development Goals," 4.

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256 Audit Office of the Institutions of Bosnia and Herzegovina, "Preparedness of the Institutions," 31–34.

257 Supreme Audit Office of the Slovak Republic, "Performance Audit," 22.

258 Office of the Director of Audit of the Government of Saint Lucia, "Performance Audit," 28–30; National Audit Office of the United Republic of Tanzania, "Performance Audit," 9, 36–37; and Supreme Audit Office of Poland, "Performance Audit Report on Preparedness to Implement the SDGs in Poland" (Warsaw, Poland: Supreme Audit Office of Poland, June 2018), 37–38.

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260 Audit Board of the Republic of Indonesia (BPK RI), "Performance Audit," 46.

261 Contraloría General de la República de Costa Rica, "Informe de La Auditoría Operativa Sobre La Eficacia de La Preparación Para La Implementación de Los ODS Con Énfasis En Género (ODS5)," 27.

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