Economic and Social Commission for Asia and the Pacific
Eleventh Asia-Pacific Forum on Sustainable Development
Bangkok and online, 20–23 February 2024
Item 3 of the provisional agenda*  
Accelerating the implementation of the 2030 Agenda for Sustainable Development through voluntary national reviews

Strengthening policy coherence through voluntary national reviews to accelerate the implementation of the 2030 Agenda for Sustainable Development

Note by the secretariat

Summary

The present document contains an examination of the linkages between voluntary national reviews and other national and subnational development objectives, including those specifically related to least developed countries, landlocked developing countries and small island developing States. It provides information on how the voluntary national review process can support countries in ensuring policy coherence and integration at the horizontal and vertical levels.

To advance sustainable development and accelerate implementation of the 2030 Agenda for Sustainable Development, siloed methods of policymaking must be avoided. Voluntary national reviews can help enhance policy coherence at both the national and subnational levels, ensuring that all levels of government are aligned in their efforts to achieve the Sustainable Development Goals. By fostering a culture of collaboration and engagement, the voluntary national review process can pave the way to forward-thinking, inclusive and multi-stakeholder approaches to governance.

The present document contains country examples and lessons learned from the Asia-Pacific region, illustrating opportunities presented by and benefits derived from the voluntary national review process above and beyond the achievement of the Sustainable Development Goals.

* ESCAP/RFSD/2024/1.
I. Introduction

1. The 2030 Agenda for Sustainable Development provides a comprehensive framework for sustainable development that calls for integrated and coordinated approaches. Strong collaboration and coordination among a variety of sectors, stakeholders and institutions are needed to ensure that all three dimensions of sustainable development are integrated and mainstreamed into national development programmes and policies.

2. The transformative nature of the 2030 Agenda requires that Governments not act alone, but rather in alignment with multiple levels of governance and across sectors. It also requires strong cooperation between institutions at all levels to ensure integration. Taking an integrated approach to the implementation of the 2030 Agenda can help to minimize trade-offs between the Sustainable Development Goals and related targets and ensure a more efficient, consistent and balanced allocation of resources. Breaking down silos, improving communication between institutions and stakeholders and exploring the connections between development agendas are key to addressing systemic barriers.

3. Policy coherence for sustainable development is defined as an approach to integrate the dimensions of sustainable development throughout domestic and international policymaking. The objectives of policy coherence in the context of the 2030 Agenda are to advance the integrated implementation of the 2030 Agenda by: (a) fostering synergies and maximizing benefits across economic, social and environmental policy areas; (b) balancing domestic policy objectives with the Goals; and (c) addressing the transboundary and long-term impacts of policies, including those likely to affect developing countries.¹

4. In the 2030 Agenda, there is strong emphasis on the need to increase policy coherence for sustainable development to ensure that no one is left behind (target 17.14 of the Sustainable Development Goals). Policy coherence is important for several reasons, including:

   (a) Avoiding conflicting objectives. Without policy coherence, different government policies may have conflicting objectives that work against each other, leading to inefficiency and confusion. For example, a pro-environment policy would be in conflict with policies promoting industries that heavily pollute;

   (b) Optimizing resources. Coherent policies help to optimize the use of resources. When policies align with one another, Governments can allocate resources more efficiently and effectively. For instance, if a Government has a goal to reduce poverty, all its policies related to education, health care and social welfare should align with this objective;

   (c) Fostering accountability. Policy coherence enhances accountability in governance. When policies are clear and aligned, it is easier to measure their impact and hold policymakers accountable for results. Incoherent policies can lead to finger-pointing and a lack of accountability;

   (d) Addressing complex issues. Many modern challenges, such as climate change and disaster risk reduction, require a multifaceted approach involving various sectors and policies. Policy coherence ensures integration

between different policies so that complex issues can be addressed comprehensively;

(e) **Building trust.** Consistent and coherent policies create trust in government. When the public sees that a Government is acting in alignment with its stated goals, it fosters confidence and trust in the authorities.

5. There are several strategies that Governments can consider to achieve greater policy coherence, including:

(a) **Cross-sector collaboration.** Governments can encourage collaboration and communication between departments and ministries. This can involve setting up interministerial committees or task forces to ensure policies are harmonized;

(b) **Impact assessments.** Governments can conduct thorough impact assessments when developing or revising policies, in order to consider the potential impacts on various sectors and use the findings to align policies;

(c) **Clear and consistent goals.** Governments can ensure that their overarching goals are clear and consistent and that all policies contribute to these goals in a meaningful way;

(d) **Regular evaluations.** Policies can be regularly evaluated for effectiveness and coherence with other policies, with adjustments made as needed;

(e) **Stakeholder engagement.** Governments can involve relevant stakeholders in the policymaking process, including civil society, industry and affected communities, and use their insights to identify areas where policies may lack coherence. Because non-State and local actors are able to provide local-level evidence to inform policy processes and promote transparency regarding policy inconsistencies, they are often viewed as being in a good position to find synergies and resolve trade-offs between different policy areas;

(f) **Institutionalization of policy coordination mechanisms.** Governments can establish mechanisms for coordinating policies across different sectors and levels of government. This can include the use of policy coherence units or units responsible for sustainable development;

(g) **Legal and regulatory alignment.** Governments can ensure that laws and regulations support policy coherence, since inconsistent or contradictory legal frameworks can hinder policy alignment;

(h) **International cooperation.** In a globalized world, it is important to align domestic policies with international agreements and commitments in order to promote overall policy coherence on issues such as trade, climate change and human rights.

6. Achieving policy coherence is an ongoing process that requires commitment, leadership and a comprehensive understanding of the interconnected nature of different policies. It often involves trade-offs, negotiation and compromise, but the benefits in terms of effective governance and positive outcomes for society are well worth the effort.

7. The present document contains information that will help member States to increase their understanding of how the voluntary national review process can help ensure policy coherence and integration on sustainable development issues at the horizontal and vertical levels.
II. Using second voluntary national reviews as a means to facilitate policy coherence and integration and support other development targets

8. Voluntary national reviews are a critical component of the 2030 Agenda follow-up and review architecture and are used to assess a country’s progress towards implementing the Sustainable Development Goals. While voluntary national reviews are a powerful tool to help countries keep track of achievements, identify challenges, boost progress, strengthen policy coherence and mobilize stakeholders to act, it is important that the voluntary national review process lead to innovation and action.

9. A common challenge faced by reporting countries is significant data gaps for indicators. To fill such data gaps and enable meaningful policy formulation and monitoring, statistical capacities must be built. The availability of adequate data is needed not only to demonstrate progress made towards development objectives, but also to transparently communicate the areas in which countries are lagging and to assess where acceleration is most needed so that policymaking can be combined with other efforts for development. Furthermore, inadequate data collection can undermine the accuracy of monitoring and evaluation and thereby detract from effective decision-making, for instance due to skewed reporting or the exemption of marginalized groups from data collection.

10. Voluntary national reviews can be a useful tool to fill data gaps and strengthen the evaluation of national development pathways. According to the guiding principles identified by Member States in the 2030 Agenda, voluntary national reviews should be prepared using data that are high quality, accessible, timely, reliable and disaggregated by income, sex, age, race, ethnicity, migration status, disability and geographic location and other characteristics relevant in national contexts. It is also set out in the guiding principles that enhanced capacity-building support be provided to developing countries to strengthen national data systems and evaluation programmes.

11. Against this backdrop and in line with the pledge to leave no one behind, countries are encouraged to identify vulnerable groups through improved data collection and disaggregation. The voluntary national review process can be used to improve the availability of high-quality data and the capacities of national statistical agencies, enabling the evaluation of policies and measures introduced for the purpose of implementing the 2030 Agenda and achieving other development objectives.

12. According to an analysis by the Committee for Development Policy of voluntary national reviews conducted worldwide between 2018 and 2022, reports tended to be descriptive rather than analytical in content and they lacked policy analysis and assessment. Furthermore, they did not include an in-depth examination of national priorities, challenges or lessons learned from successful implementation practices, nor did they contain a discussion of alternative policy measures. It was also noted that in most voluntary national reviews, there was insufficient focus on some of the most ambitious yet transformative targets of the 2030 Agenda, such as those pertaining to the means of implementation, to reducing inequalities and to environmental targets. There was a tendency to look at Goals individually instead of discussing their

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2 United Nations, Department of Economic and Social Affairs, Committee for Development Policy, “Implementing the SDGs: strengthening the voluntary national reviews (VNRs)”, CDP Background Paper, No. 56 (New York, 2023).
interlinkages or analysing trade-offs and synergies. The Committee for Development Policy recommended a change in approach to voluntary national reviews in order to enhance the quality of the reports and of the process.

13. To resume progress towards achieving the Goals, second voluntary national reviews must involve a more comprehensive evaluation of the achievements and shortcomings of policies, and they must also be used to pinpoint bottlenecks and identify steps required to bring about lasting and transformative change. Peer reviews and more effective feedback mechanisms are needed to bring lessons learned into national discourse and decision-making processes. In addition, stakeholder involvement needs to be strengthened throughout the voluntary national review process. In conducting their second reviews, Governments should use their initial report as a foundation, building on previous elements to introduce new ones. They should also address steps that were committed to in their initial report and assess progress, reassess challenges that were raised and examine the extent to which requests for assistance to the international community have been met.

14. Feedback and contributions from national stakeholders following the presentation of the initial report should also be considered during second reviews, including input from civil society and other non-State actors at the local, national and regional levels. Furthermore, all 17 Goals should be covered to allow for a comprehensive analysis, rather than restricting focus to the thematic Goals of the high-level political forum on sustainable development.

15. Alignment of voluntary national reviews with national policymaking is a dynamic process that requires commitment, leadership and the engagement of multiple stakeholders. It is essential to create a holistic and coherent approach towards achieving the Goals and to ensure that the voluntary national review process is not merely a reporting mechanism, but a catalyst for meaningful policy change and sustainable development.

III. Vertical policy coherence: reporting mechanisms at the subnational and local levels

16. Localizing the 2030 Agenda means taking subnational and local contexts into account and involving communities in the implementation of the Sustainable Development Goals. All the Goals have indicators directly related to the responsibilities of local and subnational governments, especially in relation to the provision of basic services. It is therefore important for local and subnational reviews to be integrated into national reviews, to reflect the reality of individuals and communities on the ground.

17. Strengthening vertical coherence requires coordinating efforts between local, subnational and national levels. While ultimate responsibility for achieving the Goals and setting national goals and priorities lies with national Governments, local and subnational governments are responsible for implementation on the ground.

18. Voluntary local reviews are a means to that end, providing a voluntary reporting mechanism that local and subnational governments can use to monitor progress towards the Goals at the local and subnational levels. While voluntary local reviews are not officially part of the follow-up and review architecture for the 2030 Agenda, they are gaining popularity in Asia and the Pacific as a way to bring local action into the national discourse on sustainable development.
19. Voluntary local reviews have the potential to enrich both the voluntary national review process and the report, providing valuable data and feedback from local stakeholders. By enhancing stakeholder engagement and awareness of the Goals at the local and subnational levels, voluntary local reviews are a tool to amplify the voices of the most vulnerable, supporting the commitment to leave no one behind.

20. Voluntary local reviews strengthen policy integration in several ways: by enhancing cooperation and synergizing interdependencies between different policy domains; by leading to the creation of new instruments to mainstream and coordinate the Goals at the local and subnational levels; and by enhancing the capacity of local and subnational governments. Voluntary local reviews accelerate progress towards the Goals by helping local entities apply a 2030 Agenda lens to all areas of planning, including: strategy and design; budgeting and procurement; data, monitoring and evaluation; and coordination and stakeholder engagement.

21. Suva was the first municipality from a Pacific small island developing State to conduct a voluntary local review. Undertaken in 2023 with support from the Economic and Social Commission for Asia and the Pacific (ESCAP), the voluntary local review will serve as a foundation for the city’s 10-year development plan, putting the Goals at the centre. Voluntary local reviews are not statutory plans but are aimed at informing the quality of mandated planning and capital investment strategies. Suva carried out its voluntary local review alongside the second voluntary national review conducted by Fiji in 2023, the report for which highlights the importance of local action and the voluntary local review process.

22. In Indonesia, the Ministry of National Development Planning maintains a national indicator framework and oversees a formal reporting requirement for all regions and municipalities in the country to regularly report on their progress towards the Goals through a Government-led process. Elsewhere in the country, ESCAP has been working with United Cities and Local Governments Asia-Pacific and the Institute for Global Environmental Strategies to prepare the first voluntary subnational review report for West Java Province in 2023. The voluntary subnational review adds value and differs from existing, legally mandated reporting requirements in that it introduces a robust engagement process for non-State actors from the province’s numerous municipalities and community-based organizations.

IV. Horizontal policy coherence: other international development agendas

23. Horizontal coherence – the ability of institutions to collaborate across policy domains – is essential to addressing cross-cutting challenges and to leveraging interlinkages between the Sustainable Development Goals. Achieving the Goals requires departments and sectors to step outside their individual silos as part of a whole-of-government and whole-of-society approach. To this end, it is important to leverage existing reporting mechanisms under various development agendas and bring together a diverse range of actors and stakeholders in order to identify gaps and synergies.
A. Policy coherence between the 2030 Agenda for Sustainable Development and global climate change agreements

24. Horizontal policy coherence is central to the institutional coordination and governance of key international agreements such as the Paris Agreement on climate change. Recent studies\(^3\) note that there is substantial evidence of synergies between climate action and efforts to achieve the Sustainable Development Goals. Since progress in one area can positively impact another, efforts to jointly pursue implementation of the 2030 Agenda and the Paris Agreement can greatly advance both goals. Aligning the governance and policy frameworks for the 2030 Agenda and the Paris Agreement would therefore enable climate action to be integrated with the Goals.

25. Main obstacles to policy coherence between the Paris Agreement and the 2030 Agenda include economic shocks, political and institutional structures and knowledge gaps, with primary bottlenecks consisting of: inadequate funding for analyses and more integrated policy actions; lack of institutional flexibility, resulting in segregation between development and climate policy; the predominance of top-down policymaking; a general dearth of data and indicators; and a lack of knowledge on the importance of synergies and the ability to recognize and capitalize on them.

26. Synergies and co-benefits between development agendas should be highlighted in national commitment and reporting systems, such as those for nationally determined contributions under the Paris Agreement and voluntary national reviews under the 2030 Agenda. As it stands, only 23 of 173 nationally determined contributions make explicit reference to the Sustainable Development Goals,\(^4\) despite their importance to achieving the Goals both locally and globally, and none go into detail about how climate policy influences outcomes for the Goals.

27. Nevertheless, there have been efforts to make connections between climate and other development needs in the voluntary national reviews of Asia-Pacific countries. For example, in the first voluntary national review report of Mongolia, submitted in 2019, the Government demonstrated a commitment to adopt an integrated approach to addressing air pollution, climate change and health concerns. The issue of air pollution and climate change was used as an example of a complex, multifaceted development challenge that would benefit from policy coherence and a thorough analysis through a sustainable development lens for the development of effective solutions. As air pollution is a serious development issue in Mongolia that affects productivity and public health and adds significantly to economic costs, the aim is to address it through more integrated and coordinated policy interventions.

28. In conducting its second voluntary national review, in 2023, Tajikistan also drew connections between the impacts of climate change and sustainable development. In its report, which was focused on green transformation as a catalyst for achieving the Sustainable Development Goals, Tajikistan

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highlighted the need to re-evaluate interactions between the State, people and the environment rather than merely adjusting the economy, thereby placing strong emphasis on the interlinked nature of development.

29. The twenty-eighth session of the Conference of the Parties to the United Nations Framework Convention on Climate Change, held in 2023, provided an opportunity to evaluate the world’s collective progress towards achieving the objectives of the Paris Agreement and the 2030 Agenda. The Summit of the Future, to be held on 22 and 23 September 2024, will provide an additional opportunity to examine more closely how these two crucial agendas can be addressed together, utilizing national tools such as the voluntary national reviews, low-emission development strategies, nationally determined contributions and national adaptation plans to create just, equitable and climate-compatible paths.

B. Policy coherence between the 2030 Agenda for Sustainable Development and the Sendai Framework for Disaster Risk Reduction 2015–2030

30. In 2021, the General Assembly adopted its resolution 76/204, in which it recognized that the interrelation of risks across multiple dimensions and scales and potential unintended negative consequences should inform development policies and investments and emphasized that those policies should be oriented towards building resilience and achieving sustainability and the Sustainable Development Goals. Furthermore, it encouraged States to “give appropriate consideration to disaster risk reduction in the implementation of the 2030 Agenda including in their voluntary national reviews”.

31. By integrating disaster risk reduction into their voluntary national reviews, countries have been able to highlight the efficacy of risk governance and management mechanisms. Through an examination of how disasters and disaster risk hinder sustainable development, actions can be taken to make populations less vulnerable and safeguard the 2030 Agenda. In fact, the global targets of the Sendai Framework for Disaster Risk Reduction 2015–2030 are being used to implement and monitor targets 1.5, 11.5, 11.b and 13.1 of the Sustainable Development Goals. The sharing of indicators is in line with the underlying principles of the 2030 Agenda to enhance coherence and simplicity and reduce the reporting burden for countries.

32. To encourage policy coherence, the General Assembly proposed conducting a midterm review of the implementation of the Sendai Framework in 2023. In the political declaration of the high-level meeting on this midterm review, adopted by the Assembly in its resolution 77/289, Heads of State and Government, Ministers and High Representatives reaffirmed the urgency of implementing the Sendai Framework as an integral part of the 2030 Agenda to adopt a risk-informed approach to sustainable development and recall the synergies between the implementation of the Sendai Framework and other relevant major intergovernmental outcomes of United Nations conferences and summits in the economic, social and environmental fields. Member States were encouraged to voluntarily submit national reports for the midterm review, which evaluated the degree to which disaster risk reduction had been integrated into policies, programmes and investments at all levels.

33. In conducting its first voluntary national review, in 2022, Tuvalu noted the importance of mainstreaming disaster risk reduction into national plans to ultimately meet the Goals. In its report, it indicated that upscaling the implementation of Te Kete, its national strategy for sustainable development
for 2021–2030, mainly in the area of disaster risk reduction at the national level, will have the potential to enhance progress towards the Sendai Framework and the Sustainable Development Goals. 5

34. Reducing the reporting burden and improving policy coherence between the 2030 Agenda and the Sendai Framework can be achieved by approaching the voluntary national review process through the lens of disaster risk reduction, with the objective of creating a more resilient future.

C. Policy coherence between the 2030 Agenda for Sustainable Development and human rights frameworks

35. Policy coherence in the area of human rights is clearly identified in the 2030 Agenda, in which it is highlighted that voluntary national reviews will build on existing platforms and processes and avoid duplication. In the Handbook for the Preparation of Voluntary National Reviews, it is specified that drafters of reports should draw on existing reports, such as reports submitted to international bodies, including human rights mechanisms. 6 This refers to reports submitted to and Member State participation in United Nations human rights treaty bodies, regional human rights organizations and the universal periodic review, among other mechanisms.

36. Just as access to human rights reports and other supporting documentation can be helpful in drafting voluntary national reviews, data and information gathered for voluntary national reviews can be valuable for reporting on human rights issues. 7 For instance, as more than 40 Sustainable Development Goal indicators specifically address children, 8 essential information may be found in reports submitted to the Committee on the Rights of the Child. Conversely, data gathered for voluntary national reviews may be utilized for reporting to other human rights mechanisms such as the Committee on the Elimination of Discrimination against Women.

37. Incorporating elements of human rights frameworks into voluntary national reviews and including human rights actors in the process can therefore enhance the substance and significance of reports and improve policy coherence between the 2030 Agenda and flagship human rights conventions. It can also assist in coordinating and directing national policymaking for the benefit of citizens, with the twofold goal of enhancing the implementation of the 2030 Agenda and guaranteeing human rights.

38. Identifying overlaps between the 2030 Agenda and human rights treaties can help countries make the most of their resources at the national and local levels, for instance by sharing and using complementary reporting between voluntary national reviews and universal periodic reviews or by interacting with regional, special and human rights mechanisms. This reduces

effort duplication and provides a more complete picture of the progress achieved.

39. As an underlying principle of the follow-up and review architecture for the 2030 Agenda, it is important to approach voluntary national reviews from a human rights perspective, which requires obtaining meaningful participation from those who represent or assert the rights of rights holders, in particular those left furthest behind, and including human rights actors in the review process.

40. Encouraging and utilizing synergies between voluntary national reviews and human rights reporting processes can also help to coordinate policymaking by incorporating pertinent information and conclusions from human rights reporting into voluntary national reviews, or by using research conducted for voluntary national reviews to assist with human rights reporting. The benefit of this is that reporting may only need to be completed once, or if it must be done in stages, it can build on earlier analysis and help to ensure consistency and coherence in the formulation and application of policies. Other synergies that can be leveraged include overlaps with treaty body reporting or the reporting processes of intergovernmental forums, such as the national reviews that countries submit to the Commission on the Status of Women every five years on the implementation of the Beijing Declaration and Platform for Action. Such synergies could also promote fruitful cooperation between government agencies in charge of human rights and those that oversee the implementation of the 2030 Agenda, which might not otherwise occur.

41. To improve the quality of its national reports and make use of data and analyses collected across multiple processes, Samoa has methodically aligned and leveraged a number of different reporting processes. At the extraordinary eighty-fourth session of the Committee on the Rights of the Child in Apia in March 2020, the Government of Samoa leveraged the opportunity to gather pertinent information about the state of children in the nation. During the session, consultations were arranged so that the experts could hear directly from children. The data from these consultations was then used to inform the second voluntary national review of Samoa in 2020, which in turn was used to inform the country’s universal periodic review report in 2021.

V. **Horizontal policy coherence: reporting mechanisms of programmes of action for countries in special situations**

42. In this section, three programmes of action for countries in special situations are examined: the Doha Programme of Action for the Least Developed Countries for the Decade 2022–2031; the Vienna Programme of Action for Landlocked Developing Countries for the Decade 2014–2024; and the SIDS Accelerated Modalities of Action (SAMOA) Pathway. A comparison of these programmes of action with the 2030 Agenda for Sustainable Development shows how their implementation alongside the voluntary national review process can reinforce horizontal policy coherence.

43. The importance of this analysis is twofold. First, the Doha Programme of Action encourages least developed countries to develop comprehensive national strategies and integrate the programme of action’s principles into their national policies. Understanding the features of the programme of action and its alignment with the Sustainable Development Goals is vital. Second, with both the Vienna Programme of Action and the Samoa Pathway concluding in 2024, it is important to evaluate their links to the Goals as landlocked
developing countries and small island developing States and their development and transit partners prepare for new programmes of action.

44. While each programme of action is aimed at addressing the specific challenges of its target country, all three are aimed at supporting sustainable development. The Doha Programme of Action, adopted in 2022, is focused on building productive capacities and ensuring a smooth transition for countries graduating from the category of least developed countries. The Vienna Programme of Action, initiated in 2014, is focused on competitiveness, trade expansion and connectivity between landlocked and transit countries. The Samoa Pathway, also initiated in 2014, includes a call for international cooperation to support the small island developing States in overcoming vulnerabilities, in particular those exacerbated by climate change.

45. However, while they share objectives for the promotion of sustainable development, the 2030 Agenda and the programmes of action for countries in special situations differ in approach and scope. The programmes of action provide specific strategies tailored to the unique needs and circumstances of each target country. For example, while the importance of science, technology and innovation is recognized in both the Doha Programme of Action and the 2030 Agenda, the former includes action-oriented targets, such as establishing national science institutes and investing in small and medium-sized enterprises for access to digital services, and the latter has broad, outcome-focused goals, such as enhancing access to science and technology. In addition, the Doha Programme of Action, which was crafted amid the coronavirus disease (COVID-19) pandemic, includes up-to-date targets, with a strong focus on social protection, e-learning and resilience against future shocks.

46. Despite their differences in approach and scope, an analysis reveals\(^9\) significant overlaps between these programmes of action and the Sustainable Development Goals, as well as a shared commitment to inclusive and sustainable development. For instance, 59 per cent of the 116 targets of the Doha Programme of Action align closely with the targets of the Goals. This makes it possible for countries to focus on overlapping objectives, such as enhancing partnerships, innovation and infrastructure, as well as promoting health, well-being and high-quality education (see figure below). The other two programmes of action have similarly substantial synergies, with 68 per cent of the actions in the Vienna Programme of Action and 71 per cent of those in the Samoa Pathway correlated with specific Sustainable Development Goal targets.

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Distribution of the 116 targets of the Doha Programme of Action for the Least Developed Countries for the Decade 2022–2031 across the Sustainable Development Goals

47. Recognizing these similarities and differences has practical implications for horizontal policy coherence and effective implementation. The voluntary national review process, a crucial element in tracking progress towards the Sustainable Development Goals, offers a valuable framework for this purpose. By leveraging the voluntary national review process as a review mechanism for the programmes of action, countries can achieve several strategic advantages.

48. First, such alignment facilitates a more integrated and comprehensive approach to reporting, reducing duplicative efforts and allowing for more efficient use of limited resources, a particular concern for countries in special situations, which often face staffing and budget constraints. Second, it enhances the quality of reporting, as insights from these programmes of action can provide nuanced, context-specific information that is relevant to the broader Goals and their related targets. This kind of integrated approach not only streamlines the process, but also enriches the content, leading to better informed and more targeted policy interventions.

49. Furthermore, the voluntary national review process can be leveraged to foster a deeper understanding among policymakers and stakeholders about the interconnected nature of development challenges and the need for coordinated responses. Such a holistic view is essential for addressing the complex and interrelated issues faced by countries in special situations. Lastly, this kind of synergistic approach can encourage greater stakeholder engagement, as it provides a more cohesive and clearer picture of development goals and strategies, thereby facilitating better communication, collaboration and collective action among government entities, international organizations, civil society and the private sector.

50. Capitalizing on links between the programmes of action and the 2030 Agenda, and between their respective review processes, is therefore essential for achieving horizontal policy coherence. Integrating the review
processes of these programmes of action with the voluntary national review process is not just a matter of administrative convenience. Rather, it represents a strategic approach to enhancing policy coherence, improving implementation effectiveness and ultimately helping to achieve the overarching objectives of sustainable and inclusive development in countries in special situations. As new programmes of action for landlocked developing countries and small island developing States will be adopted in 2024, a similar analysis can be conducted to identify overlaps between them and the Sustainable Development Goals as a starting point for their implementation.

A. How the voluntary national review process can support graduation from the category of least developed countries through horizontal policy coherence

51. Understanding the interlinkages between the criteria used to identify least developed countries and the Sustainable Development Goals and their targets is critical to prioritizing effective national development strategies. It also contributes to dialogue on global development goals and agendas.

52. Graduation from the category of least developed countries can be regarded as a step to be completed before action is taken towards the Sustainable Development Goals. However, given the multidimensional nature of its targets, graduation should not be understood as an end in itself, but as a pathway to achieving structural change, eradicating poverty and diversifying the economy, thus contributing towards the achievement of the goals of the Doha Programme of Action and the Goals of the 2030 Agenda. For instance, the exclusive international support measures that least developed countries benefit from – including development assistance and trade support measures such as duty-free and quota-free access to the markets of most developed countries and major developing countries, as well as climate change financing – underline the global efforts to leave no one behind in the context of the Sustainable Development Goals.

53. There are three dimensions to the criteria for inclusion in and graduation from the category of least developed countries: income per capita, human assets and economic and environmental vulnerability. Working towards graduation and the achievement of the Sustainable Development Goals are mutually reinforcing exercises, as both involve reducing poverty, improving human capital and reducing vulnerabilities. There is frequent mention of the category of least developed countries in the 2030 Agenda, with references to it in at least 18 Sustainable Development Goal targets.\(^\text{10}\) There are also several targets that can support countries in meeting the graduation thresholds of the three criteria, with some of them related to more than one.\(^\text{11}\)

54. While graduation is a major milestone in the development of a least developed country, vulnerabilities and challenges will remain after the objective is achieved, requiring a strategy for making a smooth transition that also factors in the 2030 Agenda. As highlighted by the Secretary-General in his report on the implementation of the Programme of Action for the Least Developed Countries for the Decade 2011–2020,\(^\text{12}\) access to financing for

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\(^{12}\) A/75/72-E/2020/14.
development is a challenge for least developed countries not only in the context of graduation, but also for sustainable development efforts under the 2030 Agenda.

55. As a supporting tool, voluntary national reviews provide a framework for mobilizing development resources – financial and non-financial alike – including in areas such as capacity development, data, technology and partnerships. These are not just a necessity for implementing the 2030 Agenda, but also for overcoming the resource mobilization challenges faced by countries in the context of graduation. Voluntary national reviews help underline the importance of mobilizing resources from alternative sources and of establishing a policy environment that is conducive to mobilizing additional funding. In addition, ensuring inclusive engagement and creating ownership can further contribute to mobilizing a variety of resources for development.

56. Voluntary national reviews can also prove supportive to existing frameworks and consultative mechanisms set up for the development of a smooth transition strategy. These strategies, which have become an important part of the process of graduating from the category of least developed countries to ensure that the phasing out of specific support does not disrupt the development of the country, can benefit from the voluntary national review process as a supporting tool to transparently communicate development status and needs and demonstrate accountability. The review process provides a platform to share challenges and establish and foster partnerships with a variety of stakeholders, including development partners and the private sector, which can pave the way to alternative sources of assistance. Strengthening partnerships with development partners is important for establishing arrangements to help maintain development post-graduation, after the country stops receiving benefits associated with the category of least developed countries.

57. The voluntary national review process also encourages the integration of development objectives into national strategies, thus enabling countries to efficiently bundle efforts made towards the Goals with those made towards other development objectives. A smooth transition requires strong institutional arrangements, which can be set up in a concerted approach with existing coordination mechanisms associated with the Goals. Using the voluntary national review process to gain a holistic view of the interlinkages between different development objectives and policies therefore facilitates an integrated approach and policy coherence.

B. Connecting the dots between the voluntary national review process and the graduation process

58. There are several reports that highlight the strong link between the voluntary national review process and the graduation process. Bangladesh, for instance, has acknowledged the 2030 Agenda as an important guiding document for its sustainable development journey, stating in the main messages of its second voluntary national review, in 2020, that its efforts to implement the 2030 Agenda complement its endeavours to become an upper middle-income country by 2031 and a developed country by 2041.13

59. Some of the central elements of the country’s voluntary national review are also key to its vision for graduating from the category of least developed countries. These elements include: the whole-of-society approach taken in

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engaging all stakeholders, including but not limited to the private sector, the media and women, whose inclusion in entrepreneurship has been acknowledged as a catalyst for achieving the Millennium Development Goals; the incorporation of the Sustainable Development Goals in its national framework through its five-year plans to clearly integrate them into and connect them with other national development objectives; the integration of the three dimensions of sustainable development into its national sustainable development strategy, which are also reflected in the criteria for graduation from the category of least developed countries; and its identification of challenges, outlining of strategies to overcome them and formulation of next steps.

60. For its first voluntary national review, in 2018, Bhutan reported that its commitment to realize the 2030 Agenda was well aligned with its intention to graduate from the category of least developed countries by 2023, as described in its twelfth five-year plan, which both serves as a transition plan for its graduation and marks its first major step towards implementation of the Sustainable Development Goals. While Bhutan met the graduation criteria for a second time in the year of its first voluntary national review, its development process towards graduation began much earlier.

61. Still, some connections between the two underlying development objectives stand out, including the creation of an institutional arrangement to coordinate responsibilities and the use of the 2030 Agenda and the voluntary national review process as a catalyst to broaden participation in and ownership of the 2030 Agenda and the country’s sustainable development process. This demonstrates that Bhutan was able to align the two development objectives by mainstreaming the Sustainable Development Goals into its twelfth five-year plan, creating an overlap between its transition plan and its implementation of the Goals. In the closing chapter of its voluntary national review report, Bhutan presented the exercise as an additional platform and opportunity for least developed countries to call on the international community for support in addressing the global issues that affect them.

62. In the report for its first voluntary national review in 2017, Nepal did not directly refer to graduation from the category of least developed countries as one of its development goals. However, in its second voluntary national review report in 2020, it remarked how the Sustainable Development Goals were important in making its journey from low- to middle-income country by 2030 and in becoming a developed nation by 2043. The reports include reflections on: the creation of a favourable enabling environment to incorporate the Goals into its national framework; the importance of mainstreaming the Goals into national plans, including its fifteenth periodic plan, as well as sectoral plans and policies; the setting up of institutional arrangements at the national level; and the development of country-specific Sustainable Development Goal targets and indicators.

63. The reports also include an identification of challenges, as well as mechanisms and means to overcome them, such as mobilizing financial resources from internal and external development partners in both the public and private sectors. The country has also introduced various initiatives to strengthen partnerships with and the involvement of the private sector, cooperatives, civil society organizations, development partners, all three tiers of government (local, provincial and national) and other development stakeholders. These are aspects that may well support Nepal in its pursuit of other development objectives.
64. In its second voluntary national review report, in 2021, the Lao People’s Democratic Republic stated that while graduation from the category of least developed countries was an important step, it was insufficient for ensuring sustainable development and a longer-term view was thus required. Therefore, the Government would continue to focus on structural reform, in particular by increasing productive capacity, diversifying the economy and enhancing shock resilience, in order to maintain momentum for growth and broaden the impact across society.

65. Vanuatu graduated from the category of least developed countries in 2020, the year after it submitted its first voluntary national review. It noted the importance of investing in digital infrastructure and applications for the provision of government services, as well as the necessity of developing an enabling digital policy and regulatory frameworks as key factors in steering the country’s development towards graduation and the achievement of the Sustainable Development Goals.

VI. Conclusions and recommendations

66. The 2030 Agenda includes an emphasis on integrated policy approaches that explicitly address interlinkages between policies and policy domains. While it is essential to identify synergies, it is equally important to examine and address trade-offs, where policy initiatives that promote the achievement of one Sustainable Development Goal inadvertently harm others. How trade-offs are handled can have a significant impact on the effectiveness of development strategies, the balance among the three dimensions of sustainable development and the pledge to leave no one behind.

67. While it may appear simple and naturally desirable, the concept of policy coherence has proven challenging to implement. To advance the 2030 Agenda and other development agendas, conventional methods of developing, carrying out and assessing policies must be abandoned and necessary adjustments must be made, including adopting multi-stakeholder approaches, paying more attention to inclusivity and taking long-term factors into account. Policymakers frequently work in silos, with little cross-sectoral cooperation and limited opportunities for interaction. To address this issue, voluntary national reviews can create a space for dialogue across different lines of government and between stakeholders.

68. Voluntary national reviews are therefore not merely a stocktaking analysis of national progress towards the implementation of the 2030 Agenda. They also report on other development objectives, which means that progress in one area can reinforce progress in another. Effective policymaking should promote a holistic enabling environment and be aimed at accelerating progress across development agendas.

69. The participants in the Eleventh Asia-Pacific Forum on Sustainable Development may wish to discuss the recommendations set forth in the present document and to provide the secretariat with guidance on which recommendations should be explored to a greater extent. These recommendations may serve as a basis for discussion between member States and other stakeholders on opportunities to strengthen policy coherence and improve coordination among development agendas.