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SDG implementation progress: What does the Asian experience reveal?

Mustafizur Rahman
Towfiqul Islam Khan
Md. Zafar Sadique

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Preface

Southern Voice's flagship initiative on the State of the Sustainable Development Goals (SVSS) has generated country-level, evidence-based analysis to enrich the global dialogue on the 2030 Agenda. SVSS is neither a typical data-driven analysis of progress nor a traditional monitoring exercise of Sustainable Development Goals (SDGs). Instead, through this research initiative, we seek to identify the 'second-generation' challenges of the global agenda along with the policy responses to address them.

Our cross-country and regional analyses show that, on the one hand, national governments have made discernible progress in designing policy frameworks aligned with the Agenda. The governments have recognised the importance of not leaving the most vulnerable behind. On the other hand, weak coordination among relevant stakeholders and lack of horizontal coherence remain as challenges in achieving the Goals. Silo approaches continue to undermine national governments' ability to address systemic problems and create the necessary conditions to end poverty for all. The paucity of financial resources, along with no changes in the allocative priorities, are symptomatic of most of the developing countries' drive towards SDGs.

With these challenges in mind, the SVSS report identifies three layers of critical action and analysis. First, we explore who is potentially excluded from deriving the benefits of SDG delivery within the country's contextual realities. Second, we recognise that the Goals are not necessarily additive (even within a holistic agenda) and delve into the links among Goals and their interconnections, to maximise their synergies and fend the trade-offs. Third, we explore the implications of the current conduct of the global institutions and policies for the national efforts to implement SDGs.

The Asia-Pacific region accounts for about 60% of the earth's population. Achievement of the Sustainable Development Goals (SDGs) globally will thus critically hinge on the progress of attaining the 2030 Agenda goals and targets in the region. This study analyses the challenges and the lessons from cross-country experiences during the implementation of the 2030 Agenda in Asia.

We hope that this piece of Southern Voice's research will enlighten the thought process of the policy community and development practitioners in their efforts towards a fuller realisation of the 2030 Agenda.

Debapriya Bhattacharya, PhD

Team Leader, SVSS

Chair, Southern Voice and Distinguished Fellow, CPD

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Abstract

The present study looks at the process, prospects and challenges of SDG implementation in Asia. The study attempts to capture the salient features concerning SDG implementation in the region to track progress, identify challenges and learning from cross-country experiences. In undertaking this exercise, the study examines various initiatives at regional and sub-regional levels. The study concludes that as a region, Asia and the Pacific may not attain any of the 17 SDGs by 2030. Indeed, the region is on track to achieve only 22 SDG indicators (out of the 232). The overwhelming majority of countries in Asia have attempted to align their respective national development plans and policies with the goals and targets of the 2030 Agenda, and they have taken concrete steps to set up national institutional frameworks to implement the SDGs. However, the region is facing challenges adapting the SDGs at the local level and ensuring a disaggregated and inclusive implementation. Mobilising the needed additional financial resources is proving to be a most challenging task. The study draws attention to initiatives that could leverage SDG implementation in Asia. The study emphasises the importance of drawing lessons from cross subregional and cross-country experiences for SDG implementation in the region.

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Acronyms and abbreviations

ADB	The Asian Development Bank
ASEAN	Association of Southeast Asian Nations
CSOs	Civil Society Organisations
FAO	Food and Agriculture Organization
FDI	Foreign Direct Investment
GDP	Gross Domestic Product
GED	General Economics Division
GNH	Gross National Happiness
GNI	Gross National Income
GPSDD	Global Partnership for Sustainable Development Data
HLG-PCCB	High-level Group for Partnership, Coordination and Capacity-Building for Statistics
IAEG	Inter-Agency and Expert Group
LDCs	Least Developed Countries
LLDCs	Landlocked Developing Countries
LNOB	Leave No One Behind
MDGs	Millennium Development Goals
NGOs	Non-Government Organizations
ODA	Official Development Assistance
OECD	Organisation for Economic Co-operation and Development
SAARC	South Asian Association for Regional Cooperation
SDGs	Sustainable Development Goals
SIDS	Small Island Developing States
SSC	South-South Cooperation
UN	United Nations
UNDP	United Nations Development Programme
UNESCAP	United Nations Economic and Social Commission for Asian and the Pacific
VNR	Voluntary National Review



SDG Implementation progress: What does the Asian experience reveal?

*Mustafizur Rahman
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Introduction

The rich experiences gained from the implementation of the 2030 Agenda for Sustainable Development Goals (SDGs) in diverse country contexts, and within various regional and subregional dynamics, can enable essential insights to be drawn from cross-country experiences. These insights contribute significantly towards the implementation of the SDGs at the country level. Cross-country experiences can provide useful lessons concerning the prioritisation of Goals, means of implementation, institutional architecture, and financing modalities to address challenges and assess the progress towards achieving the SDGs. The diversity of experience in the context of Asia is particularly relevant in this connection. Subregions and countries in Asia vary widely in terms of baselines against which SDG progress, productive capacities, socio-economic development, and demographic, political and cultural aspects will be assessed. Indeed, an examination of country experiences evinces distinctive regional and subregional patterns concerning SDG implementation and can help better understand how the relevant measures should be designed to promote more effective SDG implementation at the country level. While Asia is home to two of the most populous economic powerhouses of the world (i.e. China and India), it also encompasses several least developed countries (LDCs), landlocked developing countries (LLDCs), and small island developing states (SIDS). A review of experiences four years into the implementation of the SDGs in Asia, based on reports of country-level, the United Nations (UN), and other international agencies, suggests that coordinated regional efforts are needed to address SDG implementation challenges in several key areas. Indeed, regional cooperation and support have the potential to complement and reinforce country-level SDG implementation plans to make these more productive and successful. National efforts call for an integrated regional approach for several development areas (e.g. energy cooperation) without which solutions are either not possible or will not be the most cost-effective. In other areas, concerted regional efforts could help raise the efficacy of country efforts to attain the SDGs.

The objective of this regional study is to generate insights by drawing on the experience of progress and implementation of the 2030 Agenda in the particular context of Asia. The study uses the perspective of five SDG implementation challenges identified

in Bhattacharya et al. (2016): (i) policy alignment, (ii) institutional structure, (iii) resource mobilisation, (iv) partnerships and participation and (v) data situation and accountability mechanisms (monitoring and evaluation). The track record of country-level performance and experience of regional initiatives were reviewed and analysed to identify regional and subregional trends and evaluate the role of institutions in the Asian region towards the implementation of the SDGs.

The study is based on a review of secondary literature and analysis of relevant data and information. A comprehensive review of regional and country-level studies was used to establish a benchmark scenario for the countries in the Asian region to examine the progress of SDG implementation. The study has drawn inputs from various regional reports concerning SDG implementation progress in Asia and the relevant trends. Relevant global SDG-related databases were accessed, and the information analysed to assess performance, identify gaps, learn from good practices and examine the role of institutions.

This regional study has focused on four key SDGs of particular developmental interest to the countries of the region: SDG 4 (quality education), SDG 7 (affordable and clean energy), SDG 8 (decent work and economic growth) and SDG 17 (partnerships for the goals). The selection was informed by the need to ensure coherence with Southern Voice's State of the SDGs initiative. The selected Goals are relevant from the point of drawing synergies and leveraging cross-country learnings within the Asian regional framework. SDG 7 and 17 are essential from the regional cooperation point of view. The attainment of SDG 4 and SDG 8 is closely linked to the achievement of other Goals and targets.

Asia and the Pacific is a vast region with more than 50 countries. The present report primarily focuses on South Asia and Southeast Asia. For this report, a set of ten countries were identified to include those that have submitted Voluntary National Reviews (VNRs) in 2017 or 2018. Among these countries, five are from South Asia (Afghanistan, Bangladesh, Bhutan, Maldives and Nepal) and five from Southeast Asia (Indonesia, Lao PDR, Malaysia, Philippines and Vietnam). The objective is to draw insights from country-level experiences based on VNRs and other relevant sources. The selected countries represent various categories of countries in Asia, including LDCs, LLDCs, SIDS and vulnerable war-torn countries. The SDG implementation experiences of the chosen countries are varied and allow us to capture the diversity presented in the Asian continent. Also, the study attempts to draw insights by undertaking a review of good practices of various countries and organisations from Asia and other regions. Data and information used in the report were extracted from multiple global, regional and national sources.

The study has taken recourse to categories such as 'South Asia', 'Southeast Asia', 'South and South-West Asia' and 'Asia and the Pacific' (according to UN classifications) to define the subregions in Asia. The South Asia subregion is a sub-set of countries in the South and South-West Asia subregion. The same is also true for the countries in the Southeast Asia subregion and Asia and the Pacific subregion. These different classifications have been used as a standard set of subregions, although establishing comparability across the subregions is not an easy task. 'Central Asia' and SIDS were not considered separately as subregions. One reason is that the central Asian countries are often compared with European countries in the global reports. Also, SIDS have particular contexts which are not common to, nor comparable with other developing countries in Asia.

Section 2 discusses the current trends concerning important SDG indicators in the context of Asia. The focus here is on the progress made in the implementation of the SDGs by various countries and Asian subregional groups. The next five sections (sections 3 to 7) focus on the five challenges facing SDG implementation mentioned above. Finally, the study concludes with a summary of observations and recommendations to achieve the SDGs in Asia.

Implementing the SDGs in Asia: Trends, progress and prospects

Whereas the Millennium Development Goals (MDGs) framework mainly focused on improving national averages (Vandemoortele, 2011), the SDGs are mandated to address development gaps within each country to implement the core idea of LNOB (Alcalde, 2017). Countries in Asia are diverse in a variety of aspects; therefore, the recognition of country-specific developmental starting points should be considered in assessing the progress of SDGs implementation.

Several countries from South Asia and Southeast Asia have shown significant progress in the areas of poverty alleviation, agricultural advancement, access to core education, and resilience towards climate vulnerabilities. However, many countries have continued to struggle with reducing inequalities, promoting healthcare, ensuring sanitation and generating decent employment opportunities. Overall, addressing issues of good governance and effective institutions remains an enduring challenge for most countries.

This section presents the results of the trend analysis we have conducted to examine the progress of selected SDG indicators concerning education, energy, infrastructure and governance. The research is based on data and information from a report by the United Nations Economic and Social Commission for Asian and the Pacific (UNESCAP; 2018a) focusing on a specific set of SDGs (i.e. SDG 4, SDG 7, SDG 8 and SDG 17) that are within the scope of the present report. The focus of the discussion is on the two selected subregions of Asia: South Asia and Southeast Asia. Development scenarios and levels of development differ significantly between the two subregions. Implementation progress and outlook were compared between 'South and South-West Asia'¹ and 'Southeast Asia,' as classified by ESCAP (2018a). The first group is taken as a superset of South Asia or South Asian Association for Regional Cooperation (SAARC) countries and the second group represents ten Association of Southeast Asian Nations (ASEAN) countries.

Based on the current rate of progress, according to UNESCAP (2019a) estimates, Asia and the Pacific will not be able to attain any of the 17 SDGs by 2030 despite significant improvement. For example, although notable progress has been made in the areas of SDG 1, 4 and 7, this will not be enough to reach targets. For at least eight SDGs, including SDG 2, 9–11, 13–16, progress is slow or stagnant. Three areas—SDGs 6, 8 and 12—have regressed. ESCAP (2019a) also highlighted the lack of progress attaining SDG 17, which may undermine progress towards the attainment of all other SDGs. This assessment should be an early warning for global and regional leaders in Asia and the Pacific. At the same time, it is also important to note that these estimates are based on insufficient data. Data gaps exist for at least two-thirds of the indicators, particularly those concerning environmental and social areas.

UNESCAP (2019a) also reports that South and South-West Asia has made impressive progress with SDGs 3 and 8. Southeast Asia has made significant advancement towards SDGs 4, 7 and 9. However, this rate of improvement may not be enough to attain all the targets and Goals by 2030. Progress in South and South-West Asia has declined with SDGs 6, 12, and 13. The same is also valid for the Southeast Asia subregion concerning SDGs 8, 13 and 16.

The present regional study has put particular focus on assessing the trends in two Asian subregions (South Asia and Southeast Asia) in implementing SDG 4, 7, 8 and 17. As long-term data for monitoring implementation progress are not readily available for many indicators, several proxy indicators have been used to generate the possible scenario of SDG attainment in 2030 by these two subregions.

¹ The eight countries in South Asia account for the largest component in the classification of South and Southwest Asia subregion.

SDG 4: Quality education

South Asian countries showed impressive progress in the area of universal primary education during the MDG years. Six out of eight South Asian countries had net enrolment exceeding 85% at the primary level (Table 1). Sri Lanka and Bangladesh have been the front runners in this context. Sri Lanka implemented the Free Education Act in 1945 and Bangladesh adopted the Primary Education Compulsory Act in 1990. The Indian parliament passed the right-to-education legislation in August 2009, and Pakistan's National Assembly passed similar legislation in 2012. Afghanistan, Bangladesh, Pakistan and some states in India are also using conditional cash transfers to promote schooling, particularly for girls. Bangladesh has enacted free education for girls up to the tertiary level.

Table 1. Education-related indicators for countries in South Asia

Indicators	Afghanistan	Bangladesh	Bhutan	India	Maldives	Nepal	Pakistan	Sri Lanka	South Asia (SAARC)	ESCAP	World
Net enrolment rate in primary education (%)	NA	90.0	85.6	92.3	96.1	96.9	73.0	97.2	89.5	95.0	89.3
Primary completion rate, total (% of relevant age group)	NA	73.5	97	96.2	114.4	105.7	73.7	98	91.1	97.8	90.1
Secondary school enrolment (% net)	48.8	52.6	62.8	61.8	47.9	60.4	41.2	85.4	59.1	69.4	65.1
Gender parity index in tertiary education	0.28	0.74	0.74	0.94	1.12	0.82	1.06	1.49	0.93	NA	1.11

Note. NA=Not Available
Source: UNESCAP (2019c).
Elaborated by the authors.

In South Asia, returns to education², especially at the tertiary level, are above average (18.4%) when compared to the global average (16.4%) (Montenegro & Patrinos, 2013, p. 8). Governments in the subregion have taken initiatives to scale up their investment in skills-formation and human resource development and have undertaken rights-based policies to bridge the skills gap. For example, in 2015, India launched the Skill India programme and established the Ministry of Skills Development and Entrepreneurship. Despite progress, South Asian countries still need to focus on significantly improving educational attainment and enhancing the quality of secondary and tertiary education and strengthen job-relevant vocational training. At the regional level, the 'SAARC Framework for Action for Education 2030' was endorsed in 2016. The framework was formulated under a 'SAARC Action Plan' that distributed responsibilities among participating countries to strengthen different aspects of the education system.

SDG 7: Affordable and clean energy

The complex task of providing access to affordable and clean energy is still at an early stage in Asia. Adequate time series data is only available for two indicators of SDG 7 (7.1.1, percentage of the population with access to electricity and 7.1.2, the proportion of the population with primary reliance on clean fuels and technology) for countries in South Asia and Southeast Asia. Both subregions are on-track in terms of the access to electricity indicator with 86% coverage in South Asia and 93% coverage in Southeast Asia in 2016. However, in the case of South Asia, the pace of access has slowed down since

2015. While Bhutan and the Maldives have achieved 100% coverage, Bangladesh has expanded the coverage over the last decade. However, the country remains the lowest achiever in the subregion with 76% coverage in 2016. In South Asia, countries such as Bangladesh, Nepal and Bhutan are taking initiatives to build subregional energy grids in an attempt to deepen cooperation in the energy area. In Southeast Asia, Brunei, Singapore, Malaysia and Thailand have achieved universal coverage while Cambodia's pace has remained the slowest with 50% coverage in 2016.

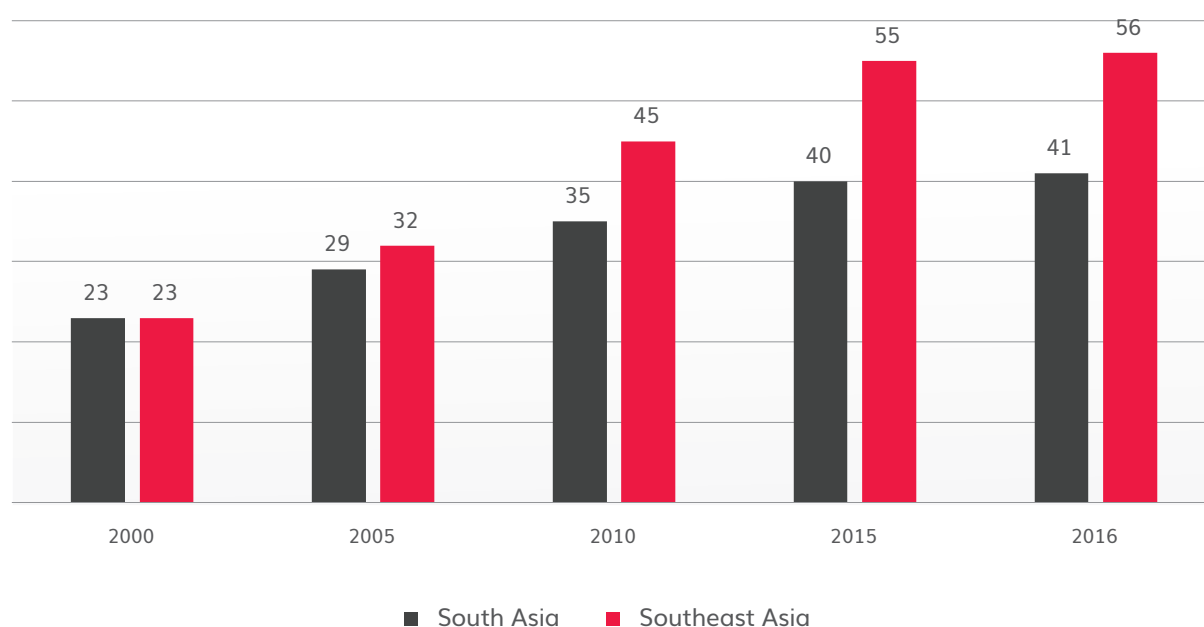


The complex task of providing access to affordable and clean energy is still at an early stage in Asia.

² Returns to education are typically an estimated proportional increase in an individual's labor market earnings from an additional year of schooling completed.

In the case of primary reliance on clean energy sources such as solar, wind or thermal, both subregions have made significant progress over the last decade (Figure 1). However, South Asia needs additional effort to attain the relevant targets. Progress regarding proxy indicators such as 'share of renewable energy' or 'primary energy supply' is mixed. Significant gaps remain between the current trends and the SDG 7 targets. The energy transition pathways to 2030 will have to be fully aligned with national energy-related policies, which will then need to be linked to regional energy cooperation roadmaps. Such leveraging will help to mobilise the resources required to achieve the SDG targets related to the energy sector in Asia.

Figure 1. Education-related indicators for countries in South Asia



United Nations Global SDG Database (2018).

SDG 8: Decent work and economic growth

South and Southeast Asia are frequently considered global leaders in terms of economic growth. Overall, the annual growth rate of real gross domestic product (GDP) per employed person, has improved in South Asia in 2016 but has remained flat in Southeast Asia. The track record of countries such as Bangladesh (4.5%), Cambodia (4.0%), India (6.1%), Myanmar (8.0%) and Vietnam (4.3%) are particularly impressive as they maintained an annual average GDP per employed person above 4% for the last decade (2007-2016).

Unemployment rates, as measured by the International Labour Organization (ILO)³, are low in almost all of the countries in South Asia and Southeast Asia. However, for many Asian countries, the youth unemployment rate remains significantly high. For example, in Sri Lanka, the youth unemployment rate was as high as 21.6% in 2016. Countries like Indonesia (15.8%), Bangladesh (11.4%) and Malaysia (10.5%) had double-digit youth unemployment rates in the same year. Thus, providing jobs to all young job-seekers remains a daunting challenge for the region despite the good economic growth rates. Moreover, a significant proportion of youth in many Asian countries are considered NEETs (not in education, employment or training).

In Recommendation 204 (Transition from the Informal to the Formal Economy Recommendation, 2015), the International Labour Organization recognises that the informal economy and the associated informal labour market pose a significant challenge to ensuring decent working conditions for labour market participants. In 2016, between 70% and 80% of those in non-agricultural employment were working in the informal sector in Asia-Pacific. In 2016. Ensuring labour rights and the formalisation of employment to ensure decent work conditions continue to be a challenging task for Asian countries.

SDG 17: Partnership for the goals

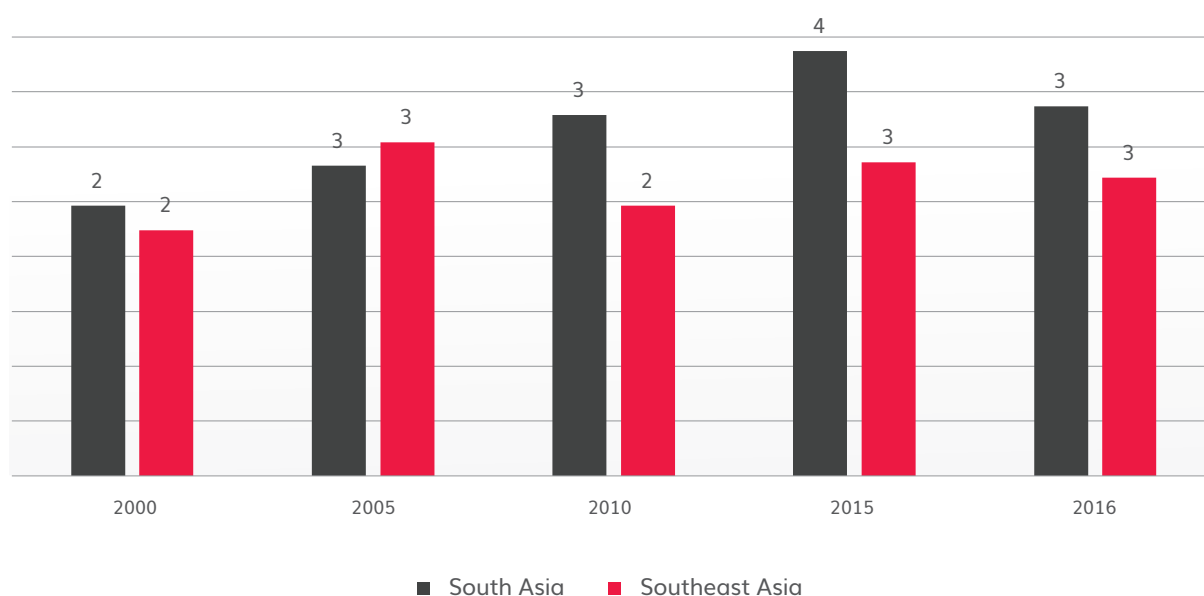
SDG 17 articulates critical factors that inform the implementation of the SDGs (i.e. finance, technology, capacity building, trade, systemic issues, and data, monitoring and accountability). While partnerships at the national and regional levels are critical for delivering SDGs (as discussed in Section 6 of this report), the factors mentioned above need to work meaningfully through global partnerships at various levels. It also aims to enhance North-South and South-South cooperation by providing support for implementing national plans to achieve the targets (SDGF, n.d.). Strengthening finance, technological knowledge sharing and facilitation mechanisms; enhancing international support for capacity building; an open, non-discriminatory and equitable trading system, and improving global macro-economic stability are powerful tools for the achievement of SDG 17.

Only two SDG 17 indicators have comparable data for undertaking trend analysis for the two subregions under examination in this report: volume of remittances (in USD) as a proportion of total GDP (17.3.2) and fixed internet broadband subscriptions per 100 inhabitants (17.6.1).

³ Although the unemployment rate measures the underutilisation of the labour supply, it is important to note that this definition does not account for differences in relation to the quality of the employment.

As a means of financing the SDGs, the volume of remittances is considered to be one of the critical foreign private sources according to the Addis Ababa Action Agenda (AAAA). South Asia and Southeast Asian economies rely on this flow. Being labour surplus economies, several South Asian (Bangladesh, India, Nepal, Pakistan and Sri Lanka) and Southeast Asian countries (Philippines, Vietnam, Indonesia, Thailand) are leading remittance earners globally. Several countries in the region are collaborating as part of the 'Colombo Process' to safeguard the interests of migrant workers. However, since 2015, global growth in remittance inflow has been slow. As a proportion (%) of total GDP, the volume of remittances declined significantly for both subregions (Figure 2). In South Asia, the margin of decline was the highest for Bangladesh (from 7.8% of the GDP in 2015 to 6.1% in 2016). In Southeast Asia, the trend is the same for Vietnam (from 6.8% in 2015 to 5.8% in 2016). Slow remittance inflow has adversely impacted the balance of trade and current account balance position in these countries.

Figure 2. Volume of remittances (in USD) as a proportion of GDP (%)



United Nations Global SDG Database (2018).

The second indicator analysed was the access to the internet. The proportionate number of fixed internet subscribers is an important indicator of technological capacity. In the two subregions, though a significant number of subscribers have gained access to broadband internet over the past decade, the numbers remain much lower than required. In South Asia, a proportionate number of subscribers increased from 0.1% in 2005 to 2.02% in 2016 while in Southeast Asia the matching figures are 0.38% and 4.93% respectively.

The trends discussed in this section show that there are still significant gaps in the reduction of inequalities, the provision of reliable and clean energy, and the creation of decent jobs (ESCAP, 2018a). Targeted support measures are required for countries that are lagging. Regional heterogeneity calls for policy development at the subregional level to effectively answer to different realities and needs. At the same time, achieving the SDGs will depend on a strong global partnership, shared responsibilities at the sub-national level, and domestic ownership. Multi-stakeholder partnerships will help mobilise financial resources, knowledge, expertise and technology to address existing and emerging development gaps.

Policy alignment

Alignment of the SDGs and global commitments with national policies is recognised as a core requirement in the SDG implementation discourse. Bhattacharya et al. (2016) observed that the SDGs need to be integrated according to country-specific necessity and relevance⁴. It remains a challenge to incorporate the 2030 Agenda into national, sub-national and local plans and policies. A review of VNRs suggests that all countries in Asia have aligned their development plans with the Global Agenda. The alignment framework has to take into account the capacities and levels of development of different countries and their contextual realities. Stakeholder groups involved in the process will need to coordinate among themselves to implement these tasks. The framework of actions has to embrace initiatives that cover sub-national levels up to national levels. Earlier experiences revealed that countries and regional institutions tend to pursue global commitments and adopt development agendas at national and local levels without undertaking proper and timely policy coherence audits. Indeed, earlier experiences of some countries show that it took them significant time to adopt the MDGs into their national policies (Sarwar, 2015).

Assessment of the current state of policy alignment

Asian countries have taken various initiatives to align the 2030 Agenda to their national, sub-national and sectoral plans and policies to implement the SDGs better. However, the analysed country case studies showed different levels of preparedness

⁴ Bhattacharya et al. (2016) stated that, lack of adequate policy alignment at the design stage of MDGs was a major drawback in the implementation of the agenda. However, the authors also noted that, the SDG design framework is planned in such a way that it has the capacity to overcome the lacking that MDGs had. This has become possible because the SDG formulation process involved consultative participation from countries and regions, with broad-based participation of stakeholder groups.

and progress in incorporating the SDGs into existing policy frameworks. Indeed, Asian countries followed various approaches while aligning the SDGs into individual national plans. Some of these included:

- Only matched the SDGs (in most of the cases SDG targets) with the existing national development plans and vision documents.
- Planned to align SDGs into upcoming development plans.
- Took initiatives to amend sectoral policies to address systemic issues.
- Adopted several priority SDGs agendas in the policies and reflected the changes accordingly in the legislation, rules, and regulations.

Existing policy actions towards attaining the SDGs need to be integrated into medium- and long-term frameworks to ensure policy continuity. In this context, many central governments prioritised the country contexts and followed the 'whole of society' approach to establish the inclusiveness aspect of the 2030 Agenda. Countries followed a mainstreaming approach that aligns various sectoral, national policies with the SDGs and engages implementation structures at multiple levels. A review of country-level SDG alignment reveals the following dimensions.

Alignment of SDGs in the national planning framework

Asian countries have generally aligned their policies and strategies with the 169 SDG targets. Countries have made efforts to align SDG targets with their respective medium-term national development plans and longer-term vision documents. Only a few countries have attempted to do this exercise at the indicator level.

Many Asian countries have carried out quantitative exercises to examine how aligned the SDGs are with their existing national plans. The United Nations Development Programme (UNDP) created a toolkit titled 'Rapid Integrated Assessment (RIA)' to assess the level of SDG alignment. Applying this toolkit, Sri Lanka has identified that 109 out of 153 nationally relevant SDG targets are aligned with their national plans (UNDP, 2017a). The rest of the 44 relevant targets (26% of the total targets) were identified as 'not aligned' (Government of the Democratic Socialist Republic of Sri Lanka, 2018). Another 9% (16 targets), of a total of 169 SDG targets, are not relevant to country policy development and should be addressed at the regional or global levels. UNDP toolkit is a guideline which may need to be adjusted in specific country contexts. Some Asian countries such as Bangladesh have also carried out exercises to align SDG targets/indicators with the national development plans and policies but without directly following the methodology of the RIA approach.

Sectoral approach

The majority of analysed countries have aligned the SDGs with their sectoral policies, following respective national priorities. For example, India has mapped different policies and schemes according to the SDGs and its targets. The 'National Rural Employment Guarantee Scheme' is aligned with SDG 1 and its related targets, and the 'National Health Mission' is aligned with SDG 3 (Government of India, 2017). In the case of Bangladesh, the SDGs are aligned with its sectoral plans and policies, such as the updated Power System Master Plan, which was aligned with SDG 7, and the National Women's Development Policy 2011, which was aligned with SDG 5.

Priority settings

Several Asian countries prioritised SDG implementation in their respective medium- and long-term sectoral development plans. Countries such as Indonesia, the Maldives, Malaysia and Philippines have included the 2030 Agenda in their medium-term sectoral plans and Nepal has included the SDGs in both medium- and long-term sectoral plans. Some Asian countries have attempted to prioritise the SDGs according to their country-specific unique attributes. For example, Lao PDR introduced an 18th SDG to reduce the impacts of unexploded ordnance (Government of Lao PDR, 2016)⁵. Afghanistan has planned to nationalise SDG targets and indicators. However, the country found it challenging to translate the targets and indicators because of insufficient means of implementation and symbolic non-state involvement (Government of the Islamic Republic of Afghanistan, 2017). Similarly, Bhutan has planned a coordination-, consolidation- and cooperation-based strategy to support the SDGs while preparing the 12th Fiscal Year Plan (Royal Government of Bhutan, 2018).

Budgetary policies

No Asian country has made significant changes in their budgeting processes in connection with the implementation of the SDGs. While there are SDG components in the budget, no separate allocation has been made for SDG implementation in the respective national budgets.

Approaching local level plans

The structure of central government policy alignment across Asian countries is relatively similar, but state and local level plans have different dimensions. Indeed, a few

⁵ This is because, during the Second Indo-China war (1964-1975), Lao PDR was heavily bombed and large areas of the country are contaminated with unexploded ordnance.

Asian countries have taken initiatives to adopt the SDGs into local plans. For example, Maldives has aligned the SDGs with their local development plans (Government of the Republic of Maldives, 2017). On the other hand, India has aligned the SDGs in their state-level plans. Besides, some states in India like Assam, Andhra Pradesh and Haryana have chalked out their vision documents and have aligned the SDGs with those. The amendment of Nepal's constitution has given substantial authority to provincial and local bodies to implement SDGs at the local level (Government of Nepal, 2017a).

SDG Roadmaps

SDG Roadmaps are prepared to direct SDG implementation in different phases by Bangladesh and Malaysia (Government of Bangladesh, 2017; Government of Malaysia, 2017). In Nepal, prioritisation will be guided by the availability of financing and other resources, and the support of international development partners to specific SDGs (Government of Nepal, 2017b). Experience shows that these are better executed when a thorough 'needs assessment' exercise has been undertaken.

Addressing interlinkages

Until now, Asian countries have assigned limited importance to regional cooperation related to systemic issues and interlinkages. In some instances, there are synergies and trade-offs involved. Countries such as Malaysia, Singapore and South Korea are planning "Smart Nation Initiatives" to enhance the digital economy in line with sustainable cities and communities (SDG 11) (Kim, 2018; Leng, 2018; Shen, 2018). However, some worry that these strategies will mostly benefit higher income groups, thus creating trade-offs with SDG 10. Future results will depend on whether smart city initiatives target people from every income group or not.

Gap in formulating actionable agendas

Successful execution of the SDGs will not only require proper policy integration but also addressing gaps. Without gap analysis, it is challenging to initiate necessary actions. Malaysia has undertaken an extensive mapping exercise to align SDGs, its targets and indicators with 11 mapping process strategies and action plans. This mapping exercise was planned to examine interlinkages, synergies and trade-offs among Goals and targets from economic, social and environmental dimensions (Government of Malaysia, 2017). Similarly, Bangladesh has carried out an SDG mapping exercise for directing and giving responsibilities to the ministries and other government divisions/agencies for proper implementation of the SDGs (Government of Bangladesh, 2017). Nepal has an 'Integrated Evaluation Action Plan (2016-2020)' for evaluation and SDG monitoring and

documentation, which is currently under implementation process (Government of Nepal, 2017a).

When countries are well-informed about the gaps that need to be addressed, it is more likely that they will take measures to address the attendant challenges. It is worth recalling here that the SDGs are not stand-alone goals. The achievement of one SDG has implications for the achievement of others. The Goals are interdependent: poverty eradication and sustainable development cannot be achieved without addressing conflict, instability and violence (Jayasooria, 2016). Conversely, solving one problem may bring about improvements in others as well. In other words, as there are trade-offs, there are also synergies and possibilities for leveraging the SDGs. Regrettably, an approach that takes advantage of these dynamics is not very visible in the context of planning for country-level SDG implementation in the Asian region.

Regional initiatives

As part of the United Nations system, regional offices are facilitating SDG implementation by providing support to various countries. They are taking help from the United Nations Development Group's approach of mainstreaming, acceleration and policy support (MAPS mission) (UNDP, 2017b). As of April 2018, 31 policy support missions have been spearheaded by UNDP to support SDG implementation in different countries, of which four have been implemented in Cambodia and Sri Lanka from Southeast and South Asia.

UNDP has also come up with innovative plans based on economic contexts and priorities for various countries. Examples include a training of trainers programme for key local government functionaries in Bangladesh. The training will be focused on SDG linkages with local-level planning and budgeting; local government representatives will gain awareness of the role of government institutions for SDG implementation at the local level (UNDP Bangladesh, 2016). Following the training, they will be expected to prepare an action plan for implementing the SDGs at the sub-national levels.

There is significant space for regional coordination regarding the SDGs. Regional associations are integrating the SDGs with their visions, strategies and planning policies for attaining the SDGs. There is a broad consensus that the implementation of the 2030 Agenda will call for regional cooperation in a range of areas. In Asia, regional cooperation organisations such as the ASEAN is actively working to coordinate the implementation process. ASEAN has integrated the SDGs with its vision for development "ASEAN Vision 2025." One point of similarity and complementarity between the ASEAN Vision 2025 and the SDG 2030 Agenda is that both aim for the ideology of 'leave no one behind'

(UNESCAP 2017a; 2017b). ASEAN has also emphasised institutional capacity building to attain the ASEAN Vision 2025.

Unlike ASEAN, SAARC has not made any significant effort towards implementing the SDGs at the regional level due to internal management and organisation issues.⁶ However, there are opportunities for SAARC to initiate regional strategies towards implementing the SDGs. For example, SAARC could support initiatives to promote cooperation by providing public goods such as regional transport, connectivity, information, communications technology, energy and infrastructure, and by supporting food security. SAARC could additionally coordinate follow-up and review mechanisms at the sub-national level, which would add value to the SDG Asia-Pacific follow-up and review mechanism under the Asia-Pacific Forum on Sustainable Development (APFSD) (UNESCAP, 2017a).

The Asian Development Bank (ADB) is a critical player in financing development in Asia. According to ADB (2017), their corporate results framework for 2017–2020 and "Strategy 2030" is now explicitly aligned with the SDGs. The strategy suggests that ADB's operational key goals that relate to SDGs include no poverty, gender equality, affordable and clean energy, decent work and economic growth, industry, innovation and infrastructure, and reduced inequalities. These will also contribute to attaining the rest of the Goals. ADB plans to conduct policy dialogues and has undertaken analysis to achieve country-level SDG targets. ADB promises to assist developing member countries to achieve the SDGs by promoting new investments to speed up the progress towards the various targets. ADB will also provide technical assistance and knowledge support for SDG implementation.

More attention to promoting regional cooperation in Asia is needed for greater success towards SDG implementation, particularly concerning areas of regional public goods. Regional cooperation can be deepened through the development of specialised



More attention to promoting regional cooperation in Asia is needed for greater success towards SDG implementation.

⁶ SAARC summits, which used to be held every two years, had not been organised since 2014. The 19th Summit was scheduled to be hosted by Pakistan in 2016. Six of the eight member states (including India, Afghanistan, Bhutan, Bangladesh, Sri Lanka and Maldives) gradually pulled out of the Summit. Since 2014, the regional organisation could not play its potential role.

institutions. For example, sustainable energy could be supported by ESCAP's new initiatives on energy provision, the SAARC Energy Centre and the International Solar Alliance launched at COP21.

Institutional structure

Operationalisation of policies within institutional frameworks is essential for the meaningful implementation of the SDGs. Considering the multidimensionality of the SDGs, putting in place appropriate institutional mechanisms to effectively integrate these dimensions remains a daunting challenge. Better coordination between national and sub-national institutions will also be necessary. This section reviews the various institutional arrangements that have been initiated by Asian countries and regional bodies to implement the SDGs.

Framework for the institutionalisation of the SDGs

There have been several institution-level initiatives in both regional and national contexts to implement the SDGs. Examples of institutionalisation are visible across Asian subregions. Central governments, being signatories of this global commitment, are in charge of SDG implementation at the national level. VNRs submitted by various countries in the region show that the SDGs are primarily institutionalised and administered at the ministry level by most central governments.

Various models of institutionalising the SDGs may be observed in different Asian countries. Governments have established newly formed units or modified an existing body to administer and monitor SDG implementation. Most countries have constituted separate committees such as the National Steering Committee in Nepal or the SDG Coordination and Implementation Committee for the implementation of the SDGs in the Maldives. These committees have been set up under presidential decrees while some are formed through direct interventions by the head of governments' office. The following institutional frameworks can be derived from the institutional structures established towards the implementation of the SDGs in South and Southeast Asian countries.

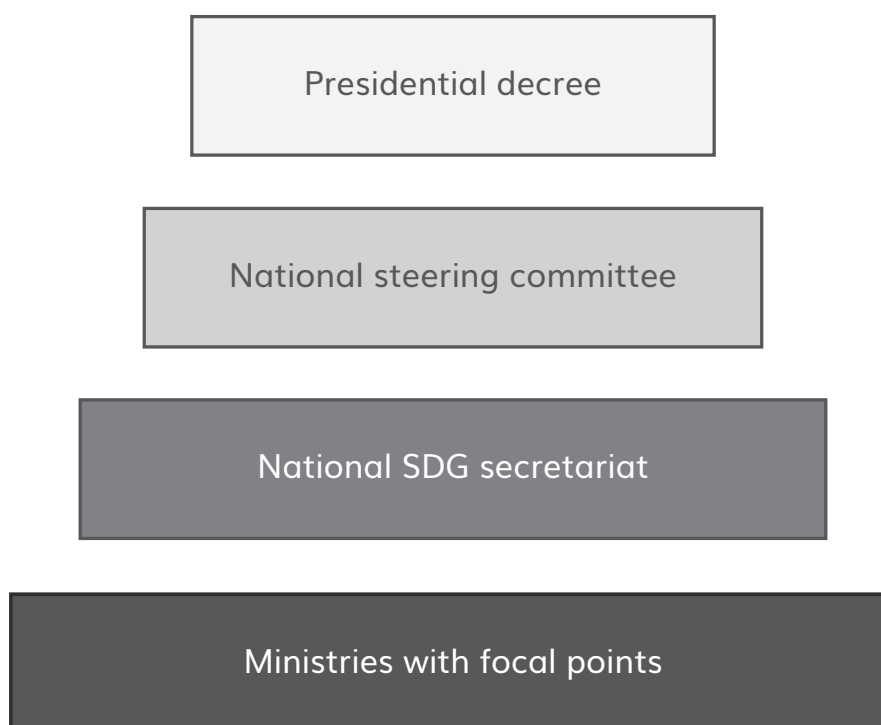
Presidential decree framework

A national steering committee or a national SDG task force/committee is formed following a presidential decree to provide a legal basis for the institutionalisation of the SDGs in the national development agenda (Figure 3). In some cases, there is a national

SDG Secretariat that coordinates the entire process. The national steering committee aims to adopt, implement, and monitor development programmes and projects related to the SDGs. The secretariat coordinates and conducts expert consultation meetings. At the bottom of the framework, there are Ministry Focal Points (for different sectors) who coordinate the work at the field level and report back on delivery.

This framework has been found in countries such as Afghanistan.

Figure 3. Presidential decree framework adopted for SDG implementation in selected Asian countries

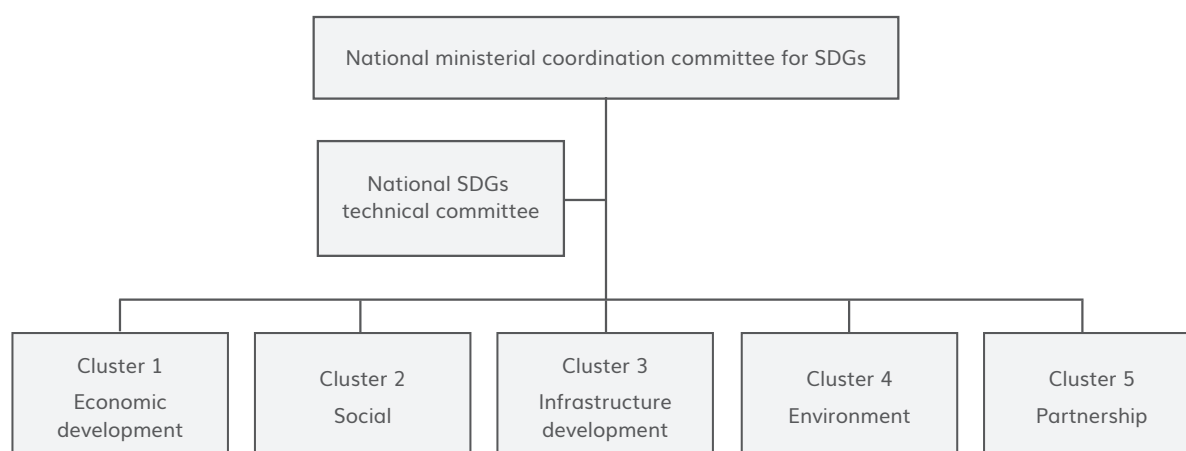


Source: Authors' elaboration based on the VNRs.

Sectoral cluster framework

In this format, a national SDG technical committee oversees the work of various thematic clusters (e.g. economic, social, environmental, infrastructure or partnership related clusters) under the National Ministerial Coordination Committee for the SDGs (Figure 4). Malaysia has adopted this framework for the implementation of the SDGs.

Figure 4. Sectoral cluster framework structure adopted by analysed Asian countries



Source: Authors' elaboration based on VNRs.

Thematic working group framework

In this framework, separate thematic committees work under the supervision of a national planning commission. The planning commission is responsible for overseeing the work of the thematic committees and reporting back to the SDG coordination and implementation committee. The national steering committee chaired by the head of the State supervises the efforts of the coordination and implementation committee. Indonesia and Nepal have adopted this type of framework.

Institutional structures at the country level

Implementation, monitoring and accountability frameworks across Southeast and South Asian countries have followed similar patterns. In most of the cases, independent SDG monitoring commissions or councils have been set up, and the administrative head of the state or government acts as chair. Examples include the Gross National Happiness (GNH) Commission in Bhutan (Royal Government of Bhutan, 2018), the National SDG Council in Malaysia (Government of Malaysia, 2017), National Steering Committee in Nepal (Government of Nepal, 2017a) and the National Committee on Sustainable Development in Thailand (Royal Thai Government, 2018). There are also other entities. India has created an institution named 'NITI Aayog' for the proper administration of the SDGs in India (Government of India, 2017). In Bangladesh, the Prime Minister has set up an Inter-Ministerial Committee on SDGs Monitoring and Implementation, comprising of secretaries from 20 ministries, with the Prime Minister's Office in charge of the entire process.

Several countries from the South Asia and Southeast Asia subregions and apex organisations are in charge of national-level SDG implementation. The National steering/coordination committees are responsible for monitoring SDG implementation and are accountable for its appropriate implementation at the national level. For example, the Ministry of Economy in Afghanistan is the central coordination body which is also responsible for monitoring and evaluating SDG implementation. Afghanistan has divided the 17 SDGs into eight socio-economic sectors to give clarity of responsibility for

specific line ministries. For Indonesia and Nepal, National Planning Commissions lead this task. Nepal has appointed nine thematic committees (e.g. economic, industrial and other development units) under the National Planning Commission. The Maldives has formed the Sustainable Goals Division under the Ministry of Environment and Energy, and the National Ministerial Coordination Committee (NMCC) (Government of the Republic of the Maldives, 2017). Bhutan has created an SDG working committee under the GNH Commission. Lao PDR plans to implement the SDGs through the National Socio-Economic and Development Plan and other development plans under specific ministries (Government of Lao PDR, 2018). In Thailand, there are subcommittees under the National Committee on Sustainable Development for the implementation and evaluation of the SDGs (Royal Thai Government, 2018). In Malaysia, the implementation of the SDGs is the responsibility of the National SDG Council, whose activities are monitored by the National Steering Committee (Government of Malaysia, 2017).

Working Committees, set up under existing steering committees, have been created in countries such as Malaysia and Bangladesh. In most cases, ministers lead ministry-level agencies. For example, Vietnam, Maldives and Malaysia have formed National SDG Councils (Government of the Socialist Republic of Vietnam, 2018; Government of the Republic of Maldives, 2017; Government of Malaysia, 2017). Some countries have formed SDG task forces which are multi-sectoral (e.g. Bhutan, Malaysia) (Government of Malaysia, 2017; Royal Government of Bhutan, 2018). Bangladesh created an SDG Task Team under the Governance Innovation Unit of the Prime Minister's Office (PMO). Countries with SDG-aligned national plans are moving towards achieving the SDGs backed by their respective national development strategies. For example, Indonesia's aspirations to attain the SDGs will hinge on three key factors: acceleration, financing and inclusion (UNDP Indonesia, 2017).



Several countries from the South Asia and Southeast Asia subregions and apex organisations are in charge of national-level SDG implementation.

The critical responsibility of SDG implementation lies mainly within committees, divisions or agencies with various wings (according to priorities). For example, Indonesia's National Coordination Team has several branches (i.e. Steering Committee, Implementation Team, Working Groups and Expert Team); Malaysia's National Steering Committee under the National SDG Council has five SDG Cluster Working Committees.

Implementation from national to sub-national level

Analysing the state of development from the lagging countries of Thailand, Philippines and Indonesia, Resosudarmo et al. (2016) found that local developmental policies, regional autonomy and empowerment, and appropriate actionable agendas play an essential role in effectively addressing local priority issues in the context of national development. Afghanistan plans to implement the SDGs at the national level and then at the sub-national level. However, India and Indonesia have begun to work on SDG implementation at both national and sub-national levels. Nepal has included the SDGs in its national, provincial and local level plans (Government of the Islamic Republic of Afghanistan, 2017; Government of Nepal, 2017a; Government of Indonesia, 2017; Government of India, 2017).

While several Asia and Pacific countries recognise the need for SDG localisation, only a few have reported having a comprehensive, holistic approach to bring the SDGs to the local level. Countries that mention (i) localisation in national plans, (ii) concrete mechanisms, or (iii) framework legislation include Australia, Bangladesh, Indonesia, Japan, Lao PDR, Malaysia, Nepal, the Philippines, the Republic of Korea, Sri Lanka, and Vietnam. In most cases, plans and mechanisms are yet to be put into effect since only a few countries reported concrete activities.

Indonesia stands out in its approach when involving local stakeholders. Its SDG implementation approach is structured around four platforms, emphasising the integration of defined stakeholder groups. The approach is indicative of the country's commitment with concrete steps for SDG implementation at both national and sub-national levels. In Japan, local municipalities are involved in incorporating SDG-related priorities into policies. In Vietnam, the SDGs are included in an action plan that emphasises partnerships and responsibilities at both the national and sub-national levels. Nepal has reported having plans in place to mainstream the SDGs into local plans and programmes and highlighted (i) its commitment to the principle of LNOB by eradicating poverty and (ii) the promotion of prosperity as well as the need for capacity building at the provincial and local levels. The Philippines mentioned the need to align national, provincial, and local plans in its VNR report.

The Government of the Philippines' National Economic and Development Authority and its regional offices have committed to empowering local governments through capacity building to enable the provision of dedicated resources, and the establishment of effective institutions. This capacity building has enabled the incorporation of SDGs in local plans and policies.

In Bhutan, the integration of the SDGs in the local governments' key results areas is ongoing. Bhutan's 12th Five-Year Plan, 2018—2023 prioritises "liveability, safety and sustainability of human settlements improved" as one of its National Key Results Areas. A Nationally Appropriate Mitigation Action Plan on human settlements has also been designed. The objective of the 12th Five-Year Plan, as mentioned in the VNR, is to achieve a "just, harmonious and sustainable society through enhanced decentralisation."

Sri Lanka enacted the National Sustainable Development Act, No. 19 of 2017, which requires all levels of government to prepare sustainable development strategies and carry out periodic reviews. The act provides the basis for establishing a legal, institutional, and strategic framework for implementing the 2030 Agenda and mainstreaming the SDGs at the local level, including actions such as public awareness campaigns, the establishment of local indicators for a progress review, and the implementation of a sustainable development village programme.

Resource mobilisation

The mobilisation of adequate financial and technical resources is central to the development discourse and the implementation of the 2030 Agenda. According to the United Nations Conference on Trade and Development (UNCTAD, 2014), globally, about USD 5 trillion to USD 7 trillion annual investment is required for the implementation of the SDGs. The overall financing for the SDGs calls for a sophisticated assortment of sources in a structured and interactive manner. Concrete financing packages and technical support are required to support SDG sectors with varying needs at the regional level. At the country level, the requirements are different according to their level of development, so the demands are very much context-specific.

The Addis Ababa Action Agenda (2015) has recognised that all possible sources of funding should support SDGs implementation. During the intergovernmental negotiations, discussions focused on broadening the financing sources beyond official development assistance (ODA) (Delegation of the United Kingdom, 2015). Bhattacharya et al. (2016) considered several potential sources to finance the SDGs, including domestic and external

financing options. However, the mobilisation and scaling-up of these resources remain a challenge. Another challenge relates to making appropriate investments in economic, social and environmental sectors towards the quality implementation of the SDGs.

Emerging trends of resource mobilisation in Asia

Official Development Assistance (ODA)

Globally, USD 147.2 billion worth of net ODA was disbursed in 2017 by the major Development Assistance Committee (DAC) members (OECD, n.d.). Nominally the amount is only 1.5% higher than the amount spent in 2016. As a share of gross national income (GNI), the disbursed amount is 0.31% in 2017, which was 0.32 % in 2016. Asian countries (except the Middle-East) and Oceania together have received about 21.1% of the net disbursed amount in 2017. South and Southeast Asian countries were home to six of the top ten ODA (gross) recipient countries in 2016-2017. However, the amount has been declining for the top Asian recipients since 2010, except for Bangladesh and India. ODA has been mostly geared towards education, health and other social sectors, and economic infrastructure, which accounts for more than half of the total commitment.

Foreign Direct Investment (FDI)

Southeast Asian countries attract comparatively higher FDI than South Asian countries. FDI inflow to South Asia was hovering around USD 50 billion in 2015 thanks to India's more than USD 40 billion in foreign investment. However, in 2017 total FDI flow to the region declined. Conversely, Southeast Asian countries attracted more than USD 130 billion in FDI in 2017, led by Singapore, which attracts more than USD 60 billion FDI (UNCTADstat, 2019). FDI inflow to ASEAN countries has increased since 2015. Manufacturing and services, particularly finance, retail and wholesale trade, including the digital economy, continued to contribute to inflows to Southeast Asia. When compared with these two Asian subregions, eight out of the top ten FDI recipients are from ASEAN countries. Only India and Pakistan represent South Asia in the top ten groups. India has seen strong inflows in manufacturing, communication, financial services and cross-border merger and acquisition activities.

Domestic revenue mobilisation

Many countries in Asia, mainly from the South Asian subregion, continue to have low levels of tax revenue. Tax-GDP ratios in South Asian countries such as Afghanistan, Bangladesh, India, Myanmar, Pakistan, and Sri Lanka range between 1% and 10% of GDP in 2018, while for other developing countries the same stands at 15-20% of GDP

(World Bank, World Development Indicators, 2018). UNESCAP has estimated that the potential tax gap (the gap between actual and potential revenue) varies between 17% and 72% across countries in the subregion (ESCAP, 2017a). Strengthening tax revenue performance should be a key priority for these countries. Indeed, many Organisation for Economic Co-operation and Development (OECD) countries also experienced a low tax-GDP ratio (Besley & Persson, 2014). Nevertheless, such low revenue collection may emerge as a significant bottleneck for the concerned countries, particularly when they are looking for funds necessary to invest in education, infrastructure, healthcare and social protection which are vital to attaining the SDGs. Hence, strengthening tax revenue performance must be seen as a key priority for these countries.

Financing needs and gaps

Available literature suggests that a considerable amount of financial and technical support will be required to implement the SDGs. For developing countries, the amount is estimated to be USD 3.9 trillion per year, just to address the essential infrastructure gap, i.e. water, agriculture, power, transport (UNCTAD, 2014). The current level of investment in these areas, from the public and private sectors, is around USD 1.4 trillion with an annual gap of between USD 1.9 trillion to USD 3.1 trillion. Consequently, mobilising the needed resources (finance and technology) remains a daunting challenge for SDG implementation.

Attaining SDGs by 2030 may require an additional annual investment of USD 1.5 trillion for developing countries in Asia-Pacific, which is equivalent to about 4% of annual average GDP for the period 2016-2030 (UNESCAP, 2019b). Estimates of financial needs may differ across Asian countries and are shaped by the size of the country's economy and its levels of development. In most of the cases, developed countries require a relatively lower amount of resources for the needed infrastructure compared to developing countries and countries with special needs such as LDCs, SIDs and LLDCs (Intergovernmental Committee of Experts on Sustainable Development Financing, 2014). Issues and needs are different for war-torn countries (Afghanistan) and climate-vulnerable countries (Bangladesh, Maldives and Indonesia).

Investments for social development indicators may also vary across countries. ESCAP (2017b) estimates that the cost of a package of social investments, including employment for all, income security for the elderly and persons with disabilities, health, education, and energy for all, will represent up to 10% of India's GDP and up to 20% of Bangladesh's GDP by 2030. While sector-specific investment requirements need to be estimated, there are linkages between sectors that generate both trade-offs and synergies.

There is a considerable gap in financing SDGs across countries. Very few South Asian and Southeast Asian countries have conducted rigorous exercises to determine the SDG financing gaps and potential sources to close them. Other countries, such as Bangladesh have carried out a detailed analysis. In Bangladesh, considering the existing provision of investment related to public and external sources, there is a need for significant additional investments.⁷ For example, for 80% of SDG targets, over USD 900 billion of investment would be required (at 2015–2016 constant prices) for the implementation of the SDGs throughout the fiscal years 2017–2030 (General Economics Division [GED], 2017a). According to Bhamra et al. (2015), in the case of India, there is a financing gap of USD 8.5 trillion; USD 565 billion worth financing would be required annually until 2030.

Financing options

SDG financing calls for significant policy changes alongside efforts to mobilise needed resources. Countries have been taking various measures to keep up with the Global Agenda. Many Southeast and South Asian countries have yet to align SDG financing with their respective national budgets. A review of policies indicates many countries have plans to improve innovations and reforms in areas such as tax systems and tax mobilisation to raise the revenue-GDP ratio and mobilise more funds for SDG implementation. For example, the Government of Lao (2018) states that the country plans to implement the SDGs through the national plan with steps to expand sources of revenue (i.e. tax and customs, exports). It also plans to involve the private sector in infrastructure development projects through public-private partnerships (PPP). However, it does not acknowledge that PPP initiatives in most developing countries have not been successful, particularly in poorer countries (Leigland, 2018).

ODA has a critical role to play in helping South Asian countries meet development financing needs. As part of the 2030 Agenda and the Addis Ababa Action Agenda commitments, ODA providers have pledged to raise ODA commitments. Regrettably, according to the OECD data, only seven DAC countries (United Arab Emirates, Turkey, Sweden, Luxembourg, Norway, Denmark and the United Kingdom) have met the United Nations target of 0.7% ODA of their respective GNI in 2017. In the Asia region, the humanitarian aid sector has garnered the highest attention followed by economic infrastructure; in contrast, ODA in social infrastructure and services sector has fallen by almost 13% since 2007 (Khan and Tashfique, 2019).

⁷ This is approximately 19.75% of accumulated GDP under the 7th Five Year Plan of Government of Bangladesh. The estimated annual average cost is about USD 66.32 billion at constant prices for this period.

Finance, as part of South-South cooperation (SSC), has also emerged as a new opportunity to supplement ODA. Southern providers such as India and China have emerged as new funders of development projects many of which will contribute to SDG implementation with Afghanistan, Bangladesh, Bhutan, Maldives, and Nepal being the key destinations (UNESCAP, 2017b). However, SSC has been criticised for pushing many developing countries towards a debt trap, and for financing projects that are not compliant with environmental sustainability and transparency norms (Hurley et al., 2018). When a developing country considers an SSC financing option for a project, it should be financially viable, socially acceptable, environmentally sustainable and transparent in terms of its governance. New institutions of the South, such as the Asian Infrastructure Investment Bank (AIIB), may become more prominent in financing SDGs. UNESCAP (2017a) suggested that the USD 420 million value of the SAARC Development Fund could be used more efficiently if the fund is used to create a South Asian Development Bank.

Private international capital flows, e.g. FDI, are essential complements to national development efforts. However, it is necessary to note that most of these funds are concentrated only in a few sectors and often do not reach the countries that are most in need of it. They also tend to be short-term oriented (United Nations Department of Economic and Social Affairs [UNDESA], 2015). Blended finance is a significant potential source of financing for developing countries in Asia. However, it has been argued that the development effectiveness of blended finance tends not to be adequately assessed (Rahman et al., 2019). Some projects implemented through blended finance have failed to adopt issues related to monitoring and evaluation, and dissemination of knowledge (Bhattacharya and Khan, 2019). Attridge and Engen (2019) estimated that blended finance is less effective in mobilising private finance in low-income countries and that it is not realistic to think that blended finance can bridge the SDG financing gap.

Addressing the financing the gaps in the region will require significant improvements in the mobilisation of domestic resources, as well as leveraging international development cooperation. South Asian countries are particularly weak in collecting direct taxes. According to World Bank data, the income tax collection ratio is as low as 1% to 3% for Bangladesh, Pakistan and India. With collection efficiency being as low as 29% to 40%, less than 1% of the people in Bangladesh and Pakistan pay income tax (UNESCAP, 2017a). In the case of India, the figure is less than 3%. Khan & Kamal (2019) estimated that about one-third of the top 25% earners in Bangladesh do not pay any income tax.

ASEAN, the People's Republic of China and UNDP (2017) indicate that government revenue will have to serve as a critical driver for financing the SDGs. Foreign private funds account for 35%, and 22% of resource flows in the case of ASEAN-CLMV (Cambodia, Lao PDR, Myanmar and Vietnam) compared to 18% for ASEAN-5. In all these cases domestic

public financing holds significant share—no less than 30% (albeit not all of this fund is transferred for SDGs implementation).

The Addis Ababa Action Agenda has emphasised the importance of mobilising domestic resources for the successful implementation of the SDGs (UNDESA, 2015). The improved revenue administration through tax reforms, modernised progressive tax systems, improved tax policy and efficient tax collection systems, raising institutional capacity and enforcement of relevant laws and regulations will play an important role. More attention to fairness, transparency, efficiency and effectiveness of tax systems can help engender a broad-based tax net. Improved revenue administration will play a key role in strengthening domestic revenue mobilisation for the SDGs.

Some South Asian countries have undertaken innovative taxation. For example, for funding the universal education campaign, a cess⁸ is imposed on income taxes in India. A new tax has also been imposed on fuel to support the development of a national highway programme in India. In contrast, a cess has been levied on service tax to finance a sanitation campaign. Similarly, in Bhutan and the Maldives, green tourism taxes have been imposed. UNESCAP (2017a) has proposed the Tobin Tax, which is a tax on international financial transactions to be set to finance the SDGs. While reform of the tax system is needed, taking into account the large financing gaps, countries should also actively explore the option of creating fiscal space through deficit financing from domestic sources (Chowdhury, 2019).



Improved revenue administration will play a key role in strengthening domestic revenue mobilisation for the SDGs.

ESCAP has been playing a leading role in the Asia-Pacific region in support of SDG implementation by actively planning and promoting various initiatives. ESCAP has supported Asia and Pacific countries in improving regional cooperation regarding tax matters, e.g. base erosion, profit shifting and transfer pricing. However, compared to other regional bodies in Africa and Latin America, collaboration in the area of taxation and curbing of the IFF in the Asia and the Pacific region has not been to the extent that it should be. For better cooperation on tax matters, the ESCAP Secretariat (2016) has

⁸ A cess imposed by the central government is a tax on tax, levied by a government for a specific purpose.

proposed to establish an Asia-Pacific Tax Forum. Regrettably, there has not been enough progress on this issue.

IFIs and development partners have attempted to put the onus to mobilise additional resources for implementing the SDGs on developing countries; however, this approach must be contested on several grounds. Firstly, as was noted before, developed countries have failed to keep their part of the bargain. ODA flows have not risen as promised, and the 0.7% of GNI commitment has remained mostly unrealized. Secondly, in attracting FDI, developing countries have to resort to rebates, incentives, concessions and tax holidays, which reduce the scope for domestic tax mobilisation. Thirdly, a large amount of potentially taxable revenue/income is being lost to illicit financial flows. Developing countries are deprived of a significant amount of tax earnings because of the large number of financial resources and investable capital being operated through off-shore tax havens. Many of these are under the jurisdiction of developed countries. According to Global Financial Integrity (2019), out of the top ten countries which suffered trade-based illicit financial outflow in 2015, six are in Asia. While developing countries must try to broaden tax-base and strengthen its tax-related institutional capacity, developed countries must also play their part under the spirit of SDG 17.

Participation and partnerships

The MDGs were weak in terms of inclusiveness and participation; the responsibility for the implementation of the goals lied primarily on national governments and international development partners. In some cases, according to Wisor (2012), the involvement of a few civil servants and development experts was observed in the process of designing MDGs implementation, even though this was inadequate. As such, it became necessary to give more attention to global partnerships and participation when designing the SDGs. According to the UN (2013), a task team of the Inter-Agency and Expert Group (IAEG) on the MDGs concluded that the global partnership was constrained during the MDG era because there were inconsistencies between goals, targets, and indicators. In the absence of these inadequacies, the MDGs could have been more successful. Experiences from the MDGs reflect the need for effective global partnerships towards the successful implementation of the 2030 Agenda.

The 2030 Agenda includes a dedicated and separate Goal, SDG 17, that calls for an active global partnership and more inclusive and dynamic participation of stakeholders. Partnerships are strategic means to implement the SDGs. Such partnerships ought to bring together actors from national governments, the international community, civil society,

and the private sector. Their role in the consultation, decision-making, and accountability process is crucial. The MDGs also called for the strengthening of partnerships; however, MDG 8 (develop a global partnership for development) did not deliver the expected results in harnessing alliances for the 2015 Agenda (Khan and Akbar, 2017). The MDG experience informs SDG 17.

Governments from Southeast and South Asian economies are taking the initiative to ensure broad-based participation in the consultation process, but broad-based participation in decision-making often remains unsubstantiated. There is a need for further enquiry regarding this issue. The 2030 Agenda requires the meaningful involvement of central and local governments at all stages of SDG implementation for the Goals to be attained. Localisation is also necessary for broad-based participation and effective delivery of the SDGs. For example, Reddy (2018) observes that China's local governments are not fully aware of the existence or importance of the 2030 Agenda and that strategies to increase SDG-related knowledge are necessary. The role of local governments is critical in transforming the Global Agenda into reality. It is the local government, the community and stakeholders who know their individual and collective needs better; their knowledge is often more informed than central government or global partners. On the other hand, the SDGs are universal goals. So, the partnership has to be both upstream (global) and downstream (local).

Initiatives for partnership generation and participation at the national level

South Asian and Southeast Asian countries are making plans to involve various stakeholders in SDG implementation. For example, Nepal plans to form SDG implementation committees at provincial, district and municipality levels in 2018. These committees will coordinate with the private sector, civil society organisations (CSOs), development partners, cooperatives and other non-government stakeholders for attaining the SDGs. Also, Nepal has set up SDG Coordination and Implementation Committees and other relevant committees which are mandated to include ('invitee') members from private and cooperative sectors, non-government organisations (NGOs), CSOs, and media, among others (Government of Nepal, 2017a).

Several Asian countries, including Bangladesh, Malaysia, and Indonesia, have adopted the so-called "whole of society approach" (UNDP, 2017c; UNDP, 2017d; Government of Bangladesh, 2017). The SDG Implementation and Review Committee in Bangladesh includes two non-state representatives. Civil society in Bangladesh is also taking an active part in SDG-related activities. For example, the Citizen's Platform for SDGs in Bangladesh is a civil society platform involving more than 100 CSOs and private

sector bodies that have come together to help implement and track delivery of the SDGs in Bangladesh. Indonesia's Philanthropy Association launched the Forum Philanthropy and Business Indonesia for SDGs, in partnership with the UN Global Compact Indonesia, the Indonesian Business Council for Sustainable Business, and the Indonesian Chamber of Commerce. The Forum has established six working groups that focus on various issues of SDG implementation, including tools and best practices, localising the SDGs and advocacy (United Nations, 2016). In India, both central and state-level initiatives are being taken to implement the SDGs. Some states are designing their vision plans, as has been mentioned earlier (UNDP, 2017e). At the state level, the state of Assam in India has been working on the Single Synergized Initiative (SSI). The state has aligned this approach with the SDGs to engage people, form new partnerships and undertake innovative projects.

Traditional methods are being redesigned according to SDG requirements. For example, Indonesia has a unique practice known as "Musrenbang" that identifies and selects community development priorities⁹. It was already there before the SDGs but is now used to ensure multi-stakeholder partnerships with an LNOB focus. The government of the Riau province is supported by the Tanoto Foundation and UNDP for localising the SDGs. They are contributing to identifying and prioritising goals and targets relevant to their local needs (UNDP, 2017c; Bahuet & Sopacua, 2018). Malaysia has formalised the participation of stakeholders in the national development process. Malaysia's approach is that NGOs and CSOs could play an essential role in SDG implementation; Malaysian CSO-SDG Alliance is an example (UNDP, 2017d).



**South Asian
and Southeast
Asian
countries are
making plans to
involve various
stakeholders in SDG
implementation.**

Lao PDR has formed inter-sectorial working groups to enhance coordination among national and private organisations. Forums and representative institutions are encouraged to create groups to ensure greater participation (Government of Lao PDR, 2016). In the Maldives, the government engages with the Public Service Media (PSM) in disseminating information. Capacity building workshops are planned for journalists to help develop skills to report on the SDGs (Government of the Republic of Maldives, 2017).

⁹ Musrenbang aims to be a process for negotiating, reconciling and harmonising differences between government and NGO stakeholders, and reaching mutual consensus on development priorities and budgets

In terms of the global partnership for the SDGs, the UN system organisations such as UNDP and Food and Agriculture Organization (FAO) are collaborating with countries to forge more effective partnerships. For example, UNDP has partnered with Indonesia's first SDG centre by working with Universitas Padjadjaran (UNPAD). Together they will come up with activities such as developing a baseline analysis on the SDGs indicators in the roll-out of the SDGs, localisation at provincial and district levels (UNDP Indonesia, 2017). For enhancing partnerships, various countries in the region are organising a diverse range of events targeting different SDG areas. Some governments use private-sector reporting to help them monitor SDG progress. For example, the Philippines has empowered its national statistical office to call on the private sector, along with civil society and others, to assist in the statistical activities related to monitoring the SDGs. FAO is working with the Philippines and has been partnering with government agencies, CSOs and NGOs to target SDG 5, 8, 10 and 16, among others (FAO, 2017).

Initiatives for partnership development and participation at the regional level

Inter-regional collaborations to share best practices across regions are present in only a few cases. The Asia Pacific Forum on Sustainable Development (APFSD) has emerged as a leading platform for sharing experiences and helping the region to develop a regional roadmap for SDG achievement. Under APFSD, events with CSOs have been organised to share knowledge and experiences (UNESCAP, 2018b). In South Asia, SAARCs decided during its fourth meeting of Ministers on Poverty Alleviation to revise the SAARC Development Goals to align with the SDGs. SAARC also agreed to promote coordination and cooperation to implement the 2030 Agenda in the region. UNESCAP has formulated a set of guidelines for better participation of critical stakeholders in SDG implementation. It has come up with a process-based framework for multi-stakeholder partnership with five phases (UNESCAP, 2018c)¹⁰.

In addition to contextualising SDGs at national and sub-national levels, sharing development experiences such as good practices and cross-learning in the process of implementation could be helpful for other countries (UNESCAP, 2018b). ADB is partnering with the UN, other multilateral development banks, civil society, its knowledge partners, and the private sector to support SDG implementation. Several online platforms have been created to enhance partnerships for SDG implementation. In collaboration with the UNDP and UNESCAP, the ADB has developed a unique web-based platform that serves as a regional SDG monitoring system. This platform has also been set up as a tool for

¹⁰ The phases are: i) initiation phase, ii) formation phase, iii) implementation phase, iv) review phase and v) reinvent phase.

multi-stakeholder partnerships and knowledge, expertise and technology sharing (UNESCAP, 2018c). Another initiative is the SDG Philanthropy Platform, an online partnership platform led by UNDP and the Rockefeller Philanthropy Advisors. It provides services such as access to information on partners' actions and events, funding opportunities and potential partners, real-time data on relevant SDGs, and overall knowledge-sharing. The information is updated every week to reach appropriate audiences. The platform is supported by several foundations including the Conrad N. Hilton Foundation, the Ford Foundation, the Brach Family Charitable Foundation, and the UN Foundation.

Data availability and accountability mechanisms

Data availability and accountability are significant challenges to SDG implementation. Without adequate data, it will be difficult for countries to assess and monitor their progress to achieve 169 targets and 232 indicators. It is worth mentioning here that during the MDGs era, spending could not be tracked because data were not easily accessible, and the quality of data was not reliable (Bhattacharya et al., 2016). Continuous monitoring of progress was also absent (Rahman et al., 2016). Espey (2015) estimates that USD 1 billion will be required annually for putting in place an appropriate statistical system to support and monitor the SDGs in low-income countries. With current contribution levels, donors will have to channel an additional USD 300 million per annum and leverage more support through ODA (USD 100 to USD 200 million approximately).

The current state of data availability and accessibility

Data availability involves several concerns. If data are available, they have also to be made easily accessible. If data are accessible, then the quality of the data must be ensured, and this should then be subject to measurement. According to UNESCAP (2017c), there is a lack of good quality data for goals related to social and economic dimensions of the SDGs at the regional level. Additional data and information are needed for SDG 1, 5, 6, 10—14 and 16. Only 50 of the 169 SDG targets are currently ready for progress assessment which is only one-third of the total indicators.

Two or more data points are required for assessing SDGs. The progress of indicators where data are not available has to be evaluated by proxy data. For example, according to UNESCAP (2017c), it is not possible to determine the progress on SDG 13 and 14 in the absence of data for relevant indicators; hence, analysis has to be done by using proxy indicators.

According to UNESCAP (2017c), the availability of data across Asia and the Pacific for the 17 SDGs is uneven. Approximately half of the indicators can be used to analyse trends under these goals. UNESCAP (2017c) examines changes in the status of the situation using an index. UNESCAP has categorised the following measures under four scenarios: trend ok, only status possible (or status ok), limited status analysis possible (or status limited), and no analysis possible (or no data)¹¹. Of the 244 global SDG indicators, data availability under the four previous categories was: 25%, 9%, 18% and 47% respectively (Table 2).

Table 2. Data availability of indicators for each goal across Asia and the Pacific nations

SDGs	Indicators	Trend OK	Status OK	Status Limited	No data
1. No poverty	14	2	2	2	8
2. Zero hunger	13	5	2	2	4
3. Good health and well-being	27	13	6	1	7
4. Quality education	11	3	0	5	1
5. Gender equality	14	1	1	4	7
6. Clean water and sanitation	11	1	1	3	6
7. Affordable and clean energy	6	4	0	0	2
8. Decent work and economic growth	17	9	0	5	3
9. Industry, innovation and infrastructure	12	6	2	0	4
10. Reduce inequality	11	1	0	3	6
11. Sustainable cities and communities	15	0	1	3	11

¹¹ *Trend OK* is used for trend analysis when two or more data points are available for 50 percent or more of the countries in the Asia and the Pacific; *Status OK* is used when only status analysis is possible i.e., only one data point is available for 50% or more of the countries in the Asia and the Pacific; *Status Limited* is used when limited status analysis is possible that is at least one data point is available but for less than 50% of the countries in the Asia and the Pacific; *No Data* is used when no analysis is possible i.e., no data points are available for any of the countries in Asia and the Pacific.

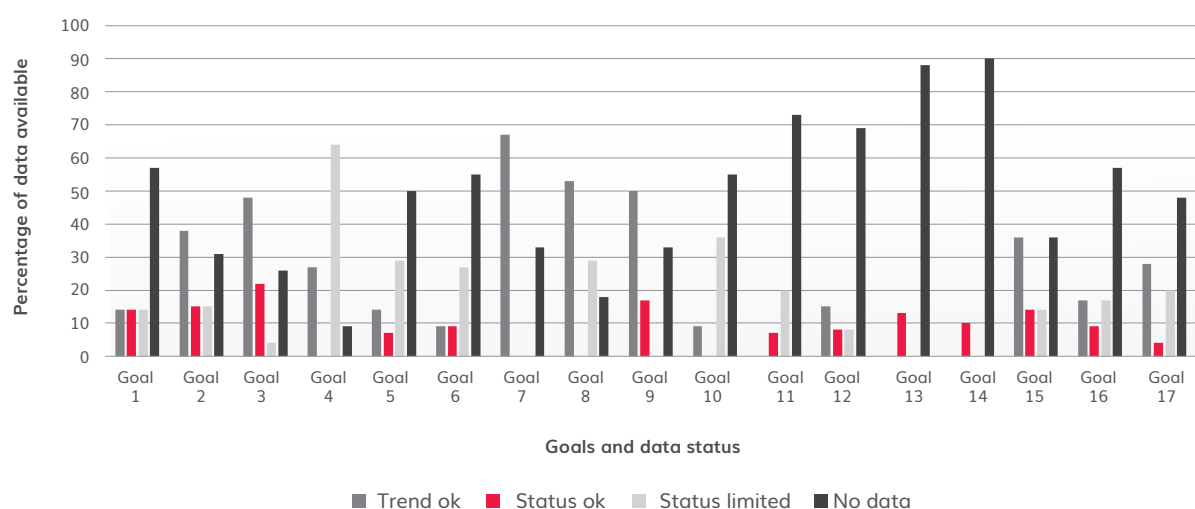
12. Responsible consumption and production	13	2	1	1	9
13. Climate action	8	0	1	0	7
14. Life below water	10	0	1	0	9
15. Life on land	14	5	2	0	5
16. Peace justice and strong institutions	23	4	2	4	13
17. Partnerships for the goals	25	7	1	5	12
Total	244	63	23	38	114

Source: UNESCAP (2017c).
Elaborated by the authors.

Figure 5 reveals a significant lack of data available for more than 60% for SDGs 11 to 14 in Asia and the Pacific region. In addition to this, about 40% of the data is available (two or more data points) for SDGs 3, 7, 8 and 9. Data are generally available for indicators relating to SDGs 3, 8 and 17. Indeed, only 25% of the official SDG indicators can be used to assess progress at the regional level in Asia and the Pacific. As progress cannot be adequately measured, it will be challenging to monitor and plan. Timeliness and accuracy in data are also essential for effective planning and monitoring of SDG progress (Rahman et al., 2016).

Taking the LNOB concept into account, improving disaggregated data remains a crucial concern in the Asian region. According to UNESCAP (2017c), attention is required for improving data disaggregation for a range of characteristics such as income, sex, age, race, ethnicity, migratory status, disability, geographical location etc. Out of the total 11 indicators concerning SDG 4, data are available for ten indicators for Southeast and South Asian countries. Among available disaggregated data, six indicators are available, two indicators are not available, and two are partially available. For SDG 7, out of the total six indicators, data are available for four indicators. Disaggregated data are not available for any of these indicators. Disaggregated data by geographic location are available only for a single indicator of SDG 7 – the proportion of the population with access to electricity. For SDG 8, out of the 17 indicators, data are available for 12 indicators, with disaggregation possible for seven indicators. Among these seven disaggregated indicators, data are available for only two indicators, and three indicators have data partially available. Additionally, disaggregated data are available for three indicators, but the UN has not incorporated these.

Figure 5. Data availability in the Asia-Pacific region by SDGs, percentage of indicators



Source: UNESCAP (2017c).
Elaborated by the authors.

Taking the LNOB concept into account, improving disaggregated data remains a crucial concern in the Asian region. According to UNESCAP (2017c), attention is required for improving data disaggregation for a range of characteristics such as income, sex, age, race, ethnicity, migratory status, disability, geographical location etc. Out of the total 11 indicators concerning SDG 4, data are available for ten indicators for Southeast and South Asian countries. Among available disaggregated data, six indicators are available, two indicators are not available, and two are partially available. For SDG 7, out of the total six indicators, data are available for four indicators. Disaggregated data are not available for any of these indicators. Disaggregated data by geographic location are available only for a single indicator of SDG 7 – the proportion of the population with access to electricity. For SDG 8, out of the 17 indicators, data are available for 12 indicators, with disaggregation possible for seven indicators. Among these seven disaggregated indicators, data are available for only two indicators, and three indicators have data partially available. Additionally, disaggregated data are available for three indicators, but the UN has not incorporated these.

A review of data availability reveals that sex-disaggregated data are better available compared to other disaggregated data, but this is also only for a limited number of indicators. The 2030 Agenda promises to include every group of people from society by introducing the concept of LNOB. When it comes to disaggregation of data by sex, the UN database does not include the third category gender and only focuses on male and female. Also, there is scope for further disaggregation of the already finalised indicators.

Regional countries such as Vietnam and Lao-PDR plan to create SDG roadmap for the successful implementation of the SDGs and monitoring and accountability purpose in this connection. These countries are planning to establish links between their national statistical organisation and their national planning ministry to generate the necessary data. In most Asian countries, data transparency and quality of data remain a critical concern (Rahman et al., 2016). Timely publication, open access and digitalization of data are crucial.

Initiatives at the country level

Financing, technology, logistics and human capital are seen as significant challenges in terms of data generation for the SDGs. The present study finds that many Southeast and South Asian countries have undertaken exercises to identify data gaps. For example, countries such as Bangladesh, Malaysia, Lao PDR, Philippines and Vietnam are in the process of conducting such an exercise. In 2016, the Philippines found that more than half of the total indicators (121 out of 241) have data, but they are not regularly produced. Instead, only 96 out of the total 241 indicators have data that are consistently generated.

The Philippine Statistics Authority (PSA) has been increasingly focused on data monitoring and evaluation for the SDGs. Currently, the country holds workshops for facilitating SDG implementation in collaboration with two national institutions The National Economic and Development Authority (NEDA) and PSA (Government of the Philippines, 2016). According to the General Economics Division (2017b), in Bangladesh, 29% data for SDG indicators are readily available, 45% are partially available, and 26% are not available¹². The gap analysis suggested that it will be highly challenging to track SDGs 12 and 14. For these two goals, 69% and 60% of the data are unavailable. However, data for indicators for SDG 1, 2, 5, 7 and 9 are more available. According to the Department of Statistics Malaysia (2015), of the total 241 indicators, data for 91 indicators (38%) are available, 72 indicators (30%) are partially available but need further development; 44 indicators (18%) are partially available. Data for 32 indicators (13% of total) are not available while two indicators do not apply to Malaysia.

Establishing separate committees is another way many Asian countries are dealing with data challenges. For example, Vietnam has established a Statistical Working Group for SDG M&E, comprised of representatives from ministries and state agencies, and led by the General Statistics Office (Government of the Socialist Republic of Vietnam, 2018). Afghanistan created a technical working group that includes representatives from leading

¹² Partially available means there is need of some modification, addition and analysis in the existing census or surveys for obtaining relevant data.

sectoral agencies and relevant stakeholders to collect data and verify it (Government of the Islamic Republic of Afghanistan, 2017). Indonesia has gathered metadata of several SDG indicators and gateway data through the One Data Portal to disaggregate data at different levels. The initiative is coordinated by the Office of the Presidential Staff and BPS-Statistics Indonesia (Government of Indonesia, 2017). Countries such as Maldives and Bhutan have created separate divisions for SDG monitoring and accountability. The divisions are mandated to coordinate, monitor and report on the implementation process of the SDGs in the country. Ministries of foreign affairs and planning units have set up accountability mechanisms to monitor SDG implementation and follow-up progress. They will also track progress and coordinate with their line ministries. These reports are to be prepared semi-annually or annually (Royal Government of Bhutan, 2018; Government of the Republic of the Maldives, 2017).

Monitoring SDG progress

Monitoring SDG progress is key to the success of the 2030 Agenda (Rahman et al., 2016). However, the availability of up-to-date data for the indicators is essential for the review process. It is the national statistical offices which are generally responsible for monitoring SDG indicators and data-related activities. They work with other relevant structures or institutions. Close intragovernmental cooperation is key to generating the needed data. For monitoring purposes, Nepal has prepared sectoral results frameworks that provide a useful basis for results-based monitoring. The National Planning Commission and sectorial line ministries in Nepal use these frameworks to track progress using the indicators in these frameworks, which are mostly drawn from the SDGs (Government of Nepal, 2017b). According to the Government of Lao PDR (2016), reporting is required to provide information on the status of the National Development Plan. Analysis of data collected in the course of the monitoring process and at the National Socio-Economic Development Plan (NSED) outcome level is intended to identify the reasons associated with difficulties in plan implementation. In particular, the aim is to provide information about the trends and issues in the implementation of plans and programmes over time and to better prepare for future planning.

The government of Bangladesh has designed an 'SDG tracker' to track and monitor SDG implementation (GED, 2018). The SDG Tracker is an innovative web-based data repository that will help monitor the implementation of the SDGs and will enable predictive analyses for achieving goals within the stipulated time frame. Bangladesh has created a National Data Coordination Committee to assess data gaps and monitoring SDG progress. Bangladesh has also formed SDGs monitoring and implementation cell hosted by the Planning Commission. Performance concerning SDG implementation will be reflected in the Annual Performance Appraisal of government agencies. The SDG

Implementation and Review Committee aims to report on the SDGs implementation status to the Cabinet every six months. The outcomes and targets in the Development Results Framework, which are aligned with the SDGs, will focus on SDG monitoring and evaluation along with other macroeconomic goals and targets set by the government. Starting in 2018, Bangladesh has additionally begun to hold an annual SDG Implementation Review Conference involving major government agencies alongside CSOs and international development partners.

India has developed the SDG India Index which looks at 13 out of 17 SDGs that cover 62 national indicators (it excludes SDG 12, 13, 14 and 17). These indicators are priority indicators for India. The first baseline report was published in 2018 (NITI Aayog, 2018).

The data revolution asks international institutions to work more intensively on data, including on SDGs-related data. The data revolution involves the open data movement, the rise of crowdsourcing, new information and communications technology (ICT) for data collection, and creating a scope for the availability of big data. "Our world in data," the first publication that tracks global progress towards achieving the SDGs, has launched an SDG-tracker to monitor implementation progress. The tracker will hopefully allow citizens to hold their governments accountable for achieving the SDGs (SDG-tracker, 2018).

Regional cooperation in the area of data and monitoring

ASEAN developed the "MY World 2030 Global Survey", a platform for citizen-generated data. The platform calls for engagement concerning the SDGs at global, regional and national levels and allows people to respond to the implementation of the SDGs. The survey aims to collect citizen-generated data at national and local levels and enables interactions and dialogues between citizens and decision-makers. The platform will not only collect data but also report back on the progress. This process will allow leaders to know and act on 'people's perspectives' on the implementation of the 2030 agenda at different levels (ASEAN Thailand, 2017).

Regional cooperation entities such as SAARC and ASEAN should play a more proactive role in generating quality data. Information should be made available on electronic platforms. Data should be accessible on open-access platforms, and transparency should be given due importance in this connection.

The Division for Sustainable Development of UN-DESA, the UN Office for Partnerships, and the UN Global Compact have jointly developed the "Partnership Data for SDGs (PD4SDGs)". Hopefully, this initiative will improve and increase transparency, accountability and the sharing of experiences by multi-stakeholder partnerships. Countries within

regions will stand to gain from this initiative in implementing the SDGs. The initiative will publish information according to the PD4SDGs format about multi-stakeholder partnerships. Country-level information will be publicly accessible. Information will be specific, measurable, and achievable, resource-based with time-bound deliverables (Sustainable Development Goals Knowledge Platform, n.d.).

The Global Partnership for Sustainable Development Data (GPSDD) was created to help stakeholders across countries and sectors with the required data revolution for sustainable development. Recently, GPSDD launched "50 X 2030", an initiative to close the agricultural data gap through the collection of data from 50 low and low-middle income nations (GPSDD, n.d.).

The SDG follow-up processes should evaluate progress to identify obstacles and challenges. Initiatives should be geared towards identifying difficulties in mobilising funds, monitoring progress, and sharing lessons learned at the national and regional levels. Knowledge about emerging trends relevant to the implementation of the SDGs should be shared so that policy changes can be made. Greater flow of information is needed to raise efficiency and avoid overlapping efforts in the work of regional and subregional bodies. One of the options could be institutionalising SDG processes within the existing institutional arrangements and frameworks. The annual Financing for Development Forum can also be an essential avenue to discuss SDG-related financing. International partners and national stakeholders could use the Forum to have an open discussion on SDG-related challenges and opportunities.

IAEG-SDGs has started working in an open, inclusive and transparent manner for ensuring that the indicator framework is fully implemented and incorporated in SDG work. The IAEG-SDGs will ensure that all Goals and targets can be reviewed and that no marginalised group is left out. According to the United Nations Statistical Commission (2017), the Cape Town action plan has been prepared for partnership coordination and capacity building for statistics given the SDGs. This global action plan for SDG proposes six strategic areas, each associated with several objectives and related implementation actions.¹³ Capacity building for SDG indicators and strengthening of the national statistical systems are envisaged under this initiative. Asia-Pacific regional bodies will need to establish a closer link with efforts of this type so that best practices and knowledge could be leveraged towards better implementation of the SDGs' Targets in the Asia-Pacific region.

13 The actions include: i) coordination and strategic leadership on data for sustainable development, ii) innovation and modernisation of national statistical systems, iii) strengthening of basic statistical activities and programmes, with particular focus on addressing the monitoring needs of the 2030 Agenda, iv) dissemination and use of SDG data, v) multi-stakeholder partnerships for SDG data and vi) mobilise resources and coordinate efforts for statistical capacity building.

Conclusion

In this analysis, we have attempted to capture the key and salient features concerning SDG implementation in the Asian region to track progress, identify challenges, learn from cross-country experiences, and examine initiatives at regional and subregional levels towards raising the efficacy of SDG implementation in Asia. The present study has reviewed a wide range of literature and consulted relevant official documents and datasets. We have looked at the institutional frameworks in place to support countries in the region in attaining SDGs and targets. We have used the lens of policy alignment, regional and subregional institutional architecture, resource mobilisation, the efficacy of participation and partnerships, and the capacity to monitor progress through the generation of required data and information.

The achievement of the 2030 Agenda will depend on the performance of the SDGs in the Asia-Pacific region. At the early stages of SDG implementation, all countries in South Asia and Southeast Asia attempted to align the SDGs with their respective policies, strategies and plan documents. Countries geared their initiatives towards establishing SDG-related institutions to ensure proper implementation processes. As there is a need for better intragovernmental coordination for smooth implementation, different core ministries of the central government such as prime minister's offices, finance ministries, and planning ministries are activated to engage with the implementation of the SDGs.

UNESCAP (2017c) emphasised the absence of data as undermining the cause of measuring the progress of SDG implementation in the region. While availability and generation of data to monitor SDG indicators as part of the follow-up and review process are considered important, there is also a greater need for high-quality and disaggregated data as highlighted in various country reports.

The importance of delegating responsibilities to the local level and moving towards decentralised SDG implementation has received wide acceptance from various countries in the region. Several countries have undertaken initiatives to involve local government institutions. A few countries have estimated their resource requirements and also identified possible sources of funding for implementing SDGs over the periods till 2030.

As part of their global responsibilities, all South Asian countries have submitted their respective VNRs at one of the four UN High-level Political Forums on Sustainable Development. Of the 11 Southeast Asian countries, only Brunei Darussalam and Myanmar did not participate in the VNR process. Indonesia and the Philippines presented

a VNR in 2019 for the second time. Additionally, several countries are producing SDG implementation progress reports at the government level. CSOs and multilateral partners have also produced independent, and shadow reports.

To begin the SDG implementation process at the country level, central governments in South Asian and Southeast Asian countries have completed the task of setting up initial governance and coordination mechanisms. Countries have actively involved multi-stakeholder groups in the course of the consultation processes at the national level. Countries have completed mapping exercises at various levels by aligning the SDG targets/indicators with national plans. A few countries have completed prioritisation of SDG targets/indicators at the national level. However, an in-depth assessment of interlinkages between the Goals and evaluation of policy interventions remains a task to be undertaken with the help of further research to ensure the delivery of best outcomes.

Only a few South Asian countries have started mainstreaming the SDGs into existing or new frameworks (e.g. Afghanistan, Bangladesh and Bhutan). Indonesia and Thailand from Southeast Asia have also completed the mainstreaming process. Only two Southeast Asian countries have completed roadmaps or action plans for implementing and monitoring the SDGs at the national level (e.g. Malaysia and Thailand). Bhutan is the only country from South Asia, which has a plan to prepare an SDG implementation roadmap. On a positive note, all the countries in these two subregions are in the process of establishing national level SDG implementation monitoring and review mechanisms. Ongoing SDG implementation processes show that countries in the Southeast Asian subregion are in the phase of completing both the mainstreaming and operationalisation processes of SDG implementation at the national level. On the other hand, most of the South Asian countries have only just begun this process.

Based on the review presented above, the study arrives at the following conclusions.

First, despite making notable advancements in certain Goals and targets, the region of Asia and the Pacific at this current rate of progress cannot attain any of the 17 SDGs by 2030. Progress in terms of the SDGs has varied across regions (e.g. South Asia and Southeast Asia) and countries, with wide variations in terms of Goals and targets. For some Goals and targets, the progress has reversed.

Second, the overwhelming majority of the regional countries have taken concrete steps to set up national institutional setups and frameworks to implement the SDGs. These include establishing formal platforms to institutionalise implementation of the SDGs, intragovernmental agency coordination, ensuring policy alignment and undertaking

priority-setting and designing road maps. Additionally, there has been more significant efforts across countries to involve stakeholders in the implementation process. Many countries have taken a 'whole of society' approach and have included non-state actors in the formal institutional framework of SDG implementation. However, in the majority of Asian countries, the participation of non-state actors is often limited.

Third, Asia is facing challenges adapting the SDGs at the national level and ensuring its disaggregated and inclusive implementation. Some countries (such as India, Bangladesh, Malaysia, Indonesia) have taken initiatives to implement and monitor the SDGs at sub-national (state, district, local) levels. However, the implementation of the SDGs in a more inclusive manner is proving to be a significant challenge. Attaining the LNOB aspirations call for further actions and measures about the identification of local priorities, engaging local stakeholders and addressing the needs of the marginalised groups.

Fourth, while many Asian countries have assessed the resources needed to implement the SDGs, mobilising the funds is proving to be difficult. This challenge is pronounced for the South Asia region with lower per capita income. The low tax-GDP ratio hinders domestic resource mobilisation due to structural bottlenecks and institutional weaknesses. Some countries are opting for innovative taxation (e.g. education cess and infrastructure cess in India). Other countries may consider similar initiatives. Deficit financing is another option in which countries should make careful use of as required.

Fifth, at the regional level, several initiatives have been suggested to support the implementation of the SDGs. Regional inter-governmental platforms such as ASEAN and UNESCAP and regional institutions such as ADB have come up with concrete actions to promote the cause of implementation of the SDGs. UNDP has also taken initiatives to mainstream SDGs at the country level. Such initiatives by these institutions include information generation; exchange of ideas, technology and knowledge; developing partnerships, and transferring best practices. However, there is an opportunity for cross-fertilisation of ideas and collaboration across the subregion. A lack of global cooperation (e.g. towards the greater flow of ODA, technology transfer, favourable market access and conducive trade rules) undermines the capacity of regional and subregional bodies to draw synergies and leverage regional initiatives for more active support towards the implementation of the SDGs. The work of the various relevant platforms must be tuned to help developing countries attaining SDGs.

Finally, Asia is lagging in terms of addressing the attendant challenges given the anticipated data revolution. In the case of many of the SDG indicators, there is a significant absence of good quality data. Data is only available for the assessment of approximately one-third of the targets (50 out of 169 targets). Trends can be analysed for only half of the

indicators, and availability of data across countries is highly uneven. More investment is needed to strengthen national statistical capacities.

The present study has shown that there is significant scope for both cross subregional and cross-country learnings concerning SDG implementation. Experiences vary across subregions and countries, and sharing good practices could offer rich dividends as countries strive to raise the efficacy of their SDG implementation efforts. The study shows that Asian countries have much to learn from one another concerning SDG adoption and implementation, mobilisation of funds through innovative tools, effective monitoring of progress and generation of data. The study also testifies that regional initiatives towards SDG implementation must be strengthened further as these could contribute significantly by reinforcing efforts of SDG implementation at the national level.

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