The Committee for Development Ricy (CDF) has analyzed the voluntary rational reviews (VNR) annually sine 2017. Ore of the first questions it sought to answer was how contries were reflecting the pledge to "leave no one behind" made in the 2080 Agenda for Sustainable Development. The Committee has since incorporated new topics into its annual review of the VNRs, with the objective of reflecting convert the reports as a group tell us and don't tell us about the implementation of the 2080 Agenda and the SDCs and this contributing to continuously improve the VNRs as instruments to advance implementation of the Agenda. This document suggests points for consideration by the governments and other stakeholders participating in the 2021 VNRs.

- There have been notable improvements in the VNRs over time, and the 2020 reports showase numbers positive developments and initiatives. However, they suggest a discornect between the ambition to meet the SDGs and the attention given to the type of developmental transformation that could drive and sustain SDG implementation in the long runsuch asstrategies to secure sustainable, dimate resilient productive capacities and structural transformation.
- It is encuaging that invessing attention has been given to the pledge to leave no one behind and to inequalities, including gender inequality. However, treatment of these issues still suggests a focus on targeted action rather than transformational strategies archeesing the structural determinants of inequalities and exclusion. Relatively few reports reflected meaningfully on the distributional and gendered impracts of the COVID 19 pandemic and its containment measures, and while gender is achiesed by all countries, few report on action to achiese the structural determinants of gender inequality such as legal or social norms that limit access to land or finance or determine the distribution of the burden of up aid care work. Very little attention has been given to inequality between countries.
 The most commonly uneported goals in the 2020 VNRs are those nost dosely.
- related to entirorment, sustainability and dinate dange, and irequality. This is increased and individue of the SDGs
- Fewof the courties presenting VNBs for the second or third time in 2020 referred to how the previous VNBs contains were field back into policy improvement. For the reviews to become an effective instrument in accelerating SDG implementation, none attention should be given to process and feedback loops the reviews as a process, including to how they feed back into policy and to the engagement of nonstate across including through shadow reports.

The Committee for Development Rilicy (CDP), a subsidiary body of the Roomic and Social Counil (RCOSOC), ackies the Counil on a wide range of development issues. Among other activities it submits armal contributions on the Counil's themes and is the body inchange of recommending the graduation of countries from the least developed countries (DD) category. Its 24 members are nominated in their personal capacity by the Secretary General. Membership is graved to reflect a wide range of development experience as well as geographical and gentler balance. More information at https://cdp.unorg. CDP members that participated in

It is encuaging that almost all 2020 VNRs referred to the pledge to leave no are behind, which was not the case when the reviews started in 2016 (Figure 2). Approximately 70% of reports had a dedicated section on leaving more behind, and others addressed the corrept agoss the report. Bencortries that did not refer to the termid refer to efforts to address the needs of the next whereable graps

While there is relevant catertankening roas behind thoughout the reports, the cartest of the sections dedicated to the topic provide a srapilot of how curties understand the concept and what types of policies they consider as part of their strategies to fulfill it. The vadsin Figure 3 summarize the correpts and approaches most frequently quoted inthe sediors on leaving roome behind, with humanights, equality, indusion and [addressing] discrimination at the top Social protection or social security are referred to as not only an instrument (see below) but a right or a goal in themselves Wile there are some references to international cooperation most countries focus on the donustic aspects of leaving no one behind. Several countries associated leaving no are behind to the fulfilment of international and regional agreements ardo**emiteerisss**hastehnar**lig**tsa**utliktnivi**nerios teMotif

The analysis on gentler compared the content of a set of VNRs with the SDG 5 targets and the issues must passociated with gentler equality in a specialized literature review. Of 43 reports analyzed, 35 have a drapter	conivertly dedicated

Mne contries addressed irequity in 2020 than in previous years (as reported in CDP, 2019). Forty of 45 reports directly addressed SDG 10 and several addressed irequity in correction with other goals and themes. However, few contries refer to structual danges to reclass irrueasing income irequality, whether innegard to the COVID 19 related effects or pre-existing trends such as the growing irequality between incomes from capital and labor. This stands true also for references to irequality in parts of the reports dedicated to other goals. As also shown in the 2020 Voluntary National Reviews Synthesis Report (UNIESA, 2020), most action reported to address SDG 10 refers to targeted schemes and projects rather than dear and comprehensive strategies and policies. In many cases action on poverty, education or gentler is reported as action on irequality.

that refer to irrequality within courtness is target 103, which refers to eliminating discriminatory laws, policies and practices and promoting appropriate legislation. The targets in SDG-10 that refer to irrequality between courtness have received even less attention than the targets that refer to irrequality within courtness. Targets 106 (enhanced representation and voice for

Most contries reported coSDG 12 consequent to sustainable consumption and production and some referred to how the consequence and position in their development strategies (Sloveria, for example—Box 4). However, in general the treatment of the issue suggests that it is still being addressed marginally, often limited to a small number of international commitments, rather than one of the fundamental transformative aspects of the 2000 Agenda. The targets least reported on any possibly where the most important potential for transformation, and the greatest dellarges, lie 12a (support developing contries to strengthen their scientific and technological capacity to move towards more sustainable patterns of consumption and production) and 12c (rationalizing food field subsidies). Even for the targets most frequently reported on 124 (sound maragement of demicals and wastes) and 125 (reduce waste generation through prevention reduction recycling and reuse)—reporting has often been limited to references to isolated actions without references to baselines that would enable assessments of progress. Courties as diverse as linked, Parama, Mozanhique and the Cambria mention lack of information on the issues overed by this goal as an impediment to progress.

Eleminishond, transformative sense, adieving sustainable consumption and production requires fundamentally rethinking development, for which there is a window of apportunity in the current context of axis. The daller ges associated with this cone accoss in some of the VNRs, for example

- Mizanhique reported on its commitment to SDG 12 and its efforts in expanding rerevable energy. It admivledged that while investments inextractive industries, particularly liquefied ratural gas (ING) have potential interns of invessing the country's level of income and providing resources for health and education, they will also have environmental and social impacts. The government was introducing reforms for the namegement of extractive industries and the creation of a Sovereign Wealth Fund, and the report referred towarings by rational experts that the country should not rely concevenes from extractive industries and rather none proactively develop labor intensive, nonpoliting industries. Intensives with the private sector highlighted that the cost of investing insustainable practices was a barrier and that invertices to support greener investments were needed if the country was to meet SDG 12 by 2080.
- Papua NewGuirea reported onseveral efforts related to sustainable consumption and production but noted that
 these are being drallenged by "inneasing population growth and high demand for products and services" and, on the
 other hand, several drallenges to a diversification avery from a trual
 nescures, such as lack of technology, skills, infrastructure and
 businessension ment.
- For the Gambia, sustainable consumption and production is stated as not being a development priority.

Arother limitation of the treatment of this issue can be traced backtoffer design of the goal and its targets, which translates the corrept of common but differentiated responsibilities into a commitment—contained in target 12a—to strengthen the scientific and technological capacity of developing courties but onits a reflection on the main drivers of ecological losses in the developing world, which include the treatment of natural resources as commodities (food, energy, ninerals) in global nameters with scarce attention to sustain ability and to account ability by transmittered corporations

Connittee for Development Rilicy (2020), "Development Rilicy and Militateralismafter COVID 19", Rilicy Note, first publish y" ih May bp22,