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Accelerating the recovery from the coronavirus disease (COVID-19)

and the full implementation of the 2030 Agenda

for Sustainable Development at all levels

Synthesis of submissions by functional commissions of the Economic and Social Council and other intergovernmental bodies and forums

Summary

Despite many setbacks amid ongoing global crises, this year's submissions by the functional commissions of the Economic and Social Council and other intergovernmental bodies and forums reflect evidence of progress that multilateral cooperation in response to the COVID-19 pandemic has potential to reverse negative trends and put the world back on track to advance the 2030 Agenda. The immediate collaborative efforts that were required to enact short-term emergency measures have given way to a focus on longer-term strategic planning and assessments of how to bridge gaps, reduce inequalities, and seize windows of opportunity for transformative change.

At the mid-point of implementation of the 2030 Agenda, the work of intergovernmental forums and other bodies reflects a deeper understanding of pathways to accelerate progress towards multiple targets of the Sustainable Development Goals, with a shift to resilience-based systems thinking grounded in science, and utilization of nexus approaches around the targets whose interlinkages, synergies and trade-offs are well defined.¹

The present synthesis report includes a brief overview of progress, challenges, and impacts of the COVID-19 pandemic on implementation of the cluster of Goals under review this year,² including selected areas where transformative actions have been successful and where support is urgently needed; followed by examples of actions for recovery from the pandemic that also accelerate progress towards multiple Goals and targets, an overall assessment of the situation in the mid-point of implementation of the 2030 Agenda, and recommendations for the way forward.

¹ These are explored more in-depth in the 2023 edition of the Global Sustainable Development Report and the Special edition of the Secretary-General's report on Progress towards the Sustainable Development Goals.

² Goal 6 on clean water and sanitation; Goal 7 on affordable and clean energy; Goal 9 on industry, innovation and infrastructure; Goal 11 on sustainable cities and communities; and Goal 17 on partnerships for the Goals.

I. Introduction

1. The high-level political forum on sustainable development provides a central platform for follow-up and review at the global level of progress towards the implementation of General Assembly resolution [70/1](#), entitled “Transforming our world: the 2030 Agenda for Sustainable Development”. In line with paragraph 82 of the 2030 Agenda, the forum facilitates the sharing of experiences, including successes, challenges and lessons learned. It also provides political leadership, guidance and recommendations for follow-up and promotes the system-wide coherence and coordination of sustainable development policies.
2. In paragraph 85, the General Assembly called for thematic reviews of progress towards the Sustainable Development Goals, including cross-cutting issues, to take place at the forum, supported by reviews by the functional commissions of the Economic and Social Council and other intergovernmental bodies and forums, which should reflect the integrated nature of the Goals and the interlinkages between them.
3. The President of the Council therefore invited the functional commissions and expert bodies of the Council and other intergovernmental bodies and forums, including global platforms and intergovernmental organization-driven mechanisms that contribute to the implementation of the 2030 Agenda³, to provide relevant inputs in accordance with the theme of the 2023 high-level political forum, “Accelerating the recovery from the coronavirus disease (COVID-19) and the full implementation of the 2030 Agenda for Sustainable Development at all levels”, bearing in mind the preparations for the Summit-level meeting of the forum to be convened under the auspices of the General Assembly in September.

³ The present document has benefited from contributions received from: (a) Functional Commissions and Expert Bodies of the Economic and Social Council: Commission on Crime Prevention and Criminal Justice, Commission for Social Development, Commission on Narcotic Drugs, Commission on Science and Technology for Development, Commission on the Status of Women, United Nations Forum on Forests, United Nations Statistical Commission, Multi-stakeholder Forum on Science, technology, and innovation for the SDGs, Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting, Committee for Development Policy, Committee of Experts on International Cooperation in Tax Matters, Committee of Experts on Public Administration, United Nations Permanent Forum on Indigenous Issues, UN Nutrition; (b) Regional Commissions: Economic and Social Commission for Western Asia, Economic Commission for Latin America and the Caribbean; (c) United Nations Intergovernmental and Related Bodies: Human Rights Council, Conference of the Parties of the Basel Convention on the Control of Transboundary movements of hazardous wastes and their disposal, Conference of the Parties of the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade, Conference of the Parties of the Stockholm Convention on Protecting Human Health and the environment from persistent Organic Pollutants, Conference of the Parties of the Vienna Convention for the Protection of the Ozone Layer and the Montreal Protocol on Substances that Deplete the Ozone Layer, Conference of the Parties to the Convention on Biological Diversity, Convention on International Trade in Endangered Species of Wild Fauna and Flora, Committee on the Elimination of Discrimination Against Women, Committee on the Rights of Persons with Disabilities, Committee on the Rights of the Child, Committee on World Food Security, World Food Programme, International Treaty on Plant Genetic Resources for Food and Agriculture, Broadband Commission for Sustainable Development; (d) United Nations System: UN Habitat, United Nations Children’s Fund, UN Capital Development Fund, UN Environmental Assembly, Food and Agriculture Organization, International Civil Aviation Organization, International Fund for Agricultural Development, International Monetary Fund, International Telecommunication Union, United Nations Educational, Scientific and Cultural Organization, World Tourism Organization, World Intellectual Property Organization, International Trade Center, United Nations High Commissioner for Refugees, United Nations System Staff College, United Nations University, United Nations Office for Disaster Risk Reduction, United Nations Group on the information Society, World Summit on the Information Society Forum, Partnership on Measuring ICT for Development Steering Committee, Sustainable Development Goal Education 2030 Steering Committee, United Nations Convention to Combat Desertification, United Nations Framework Convention on Climate Change, UN Water; (e) Other Intergovernmental bodies and related Organizations: International Atomic Energy Agency, International Organization for Migration, World Trade Organization, Global Partnership for Effective Development Co-Operation, International Criminal Police Organization, International Development Law Organization, International Renewable Energy Agency, League of Arab States, Pacific Islands Forum.

4. The contributions of these intergovernmental bodies do not suggest a formal reporting link to the forum or modify the mandate or governance of any entity. The integral texts of all submissions received are available on the forum’s website.⁴

II. Impacts of the COVID-19 pandemic on the implementation of the Sustainable Development Goals under review in 2023

5. The COVID-19 pandemic has severely impacted the implementation of Goals 6, 7, 9, 11 and 17. The experiences and lessons learned show that new initiatives and partnerships must be used to leverage recovery and strengthen multilateralism by forging new connections among member States, development partners, and stakeholders. There is also a push for political will to support those furthest behind, through financial reforms, digitization to bridge data gaps, and capacity building for a just transition.

Goal 6. Ensure availability and sustainable management of water and sanitation for all

6. Safely managed drinking water, sanitation and hygiene services are vital to human health, and interlinked with efforts to address climate change, food insecurity, disease pandemics, biodiversity loss, extreme poverty, and inequalities. Water is fundamental to many other aspects of sustainable development, and is under threat due to rising demand from rapid population growth, urbanization and increasing pressure from agriculture, industry and the energy sector. Floods and droughts driven by climate change are among the most serious threats to the availability of water resources and, in turn, the adequate supply of clean water for drinking and sanitation purposes.
7. Two billion people still lack access to safe drinking water, and 3.6 billion people lack access to safe sanitation services. Over 1.7 billion people—mostly in developing countries—currently live in river basins where water use exceeds recharge. Decades of misuse, poor management and the over-extraction and contamination of freshwater and groundwater supplies have exacerbated water stress and deteriorated water-related ecosystems. Hazardous chemicals and waste, plastics and micro-plastics also present a significant challenge to the provision of clean water and sanitation.
8. The COVID-19 pandemic highlighted the importance of ensuring access to water, sanitation and hygiene (WASH) services for all to protect health and welfare, as well as the need to expand women’s and girls’ access to adequate, safe and clean water and sanitation facilities, including for menstrual health and hygiene, especially in disaster relief and humanitarian emergencies. Water consumption increased while water utility revenues fell, straining systems’ capacity to provide access for everyone. The right to WASH services has been particularly slow to materialize for rural residents, persons with disabilities, refugees, migrants and displaced persons, and people living in least developed countries. The lack of access to safe drinking water and proper sanitation contributes to slow progress in reducing disease burden, particularly among the poorest populations, in both rural and urban areas.

⁴ <https://hlpf.un.org/inputs>.

9. The UN Water Conference held in March this year was the first UN-convened conference on water in nearly half a century, and the Water Action Agenda that emerged, comprised of the collection of all water-related voluntary commitments to accelerate progress, highlighted the urgent need for partnerships and increased cooperation. To achieve sustainable and equitable distribution of water to meet all needs, the average global implementation rate of improved water resources management needs to double, and the resilience of water infrastructure must be enhanced. Water-related agreements made at the global level must be fully implemented through holistic, risk-informed water governance and management to build resilience for societies, economies and the environment. Integration with other environmental and developmental agreements, agendas and processes is critical.
10. Community-level projects in reforestation and agroforestry, integrated with environmental policy instruments such as carbon credits and schemes involving payment for environmental services that support alternative development measures, have contributed to progress towards SDG 6 and other targets related to sustainable livelihoods and environmental protection. Science, technology and innovation can also contribute significantly to overcoming persistent challenges in delivering on Goal 6, with a focus on the distribution and delivery of safe water and sanitation, integrated water resource management, use of frontier technologies, and addressing inequalities in the sector, notably in relation to gender. Trade policies and measures for water conservation and management can facilitate the development and deployment of goods, services, and technologies, including those related to climate-resistant crops, drip or other irrigation, and water conservation and storage systems. The removal of unnecessary barriers to trade could be a force multiplier for trade, finance, investment, and access to technologies and could help reduce costs and exposure to climate-induced shocks.

Goal 7. Ensure access to affordable, reliable, sustainable and modern energy for all

11. While the world continues to advance towards sustainable energy targets, the current pace of progress is insufficient to achieve Goal 7 by 2030. Hundreds of millions of people still lack access to electricity, and huge disparities in access to modern sustainable energy persist, leaving the most vulnerable even further behind. Although renewable energy demonstrated remarkable resilience during the pandemic, the pace of electrification slowed in recent years, and the pandemic's impact on household incomes made basic energy services unaffordable for around 90 million people in Asia and Africa who had previously enjoyed access.
12. Energy was critical to the success of COVID-19 response strategies, powering hospitals and vaccine cold-chains, while also enabling activities such as schooling and work to move online. But the pandemic revealed stark worldwide inequalities in access to reliable energy and health care, especially in rural and peri-urban areas, and highlighted the importance of expanding access to clean, efficient energy to help populations mitigate the effects of such health crises, as well as the impacts of extreme weather events and climate change.
13. More recently, instability in global energy prices due to political conflict have exacerbated challenges related to financing the clean energy transition, weakened or reversed advances already made, and cast uncertainty over the direction of energy investments. Many Governments continue to support fossil fuel investment, and some have expressed increasing interest in shifting to nuclear power to enable economic development and industrialization.

14. Slow progress towards clean cooking solutions, rising costs of clean cooking fuels, and lack of access to electricity keeps the health of approximately one third of the world’s population at risk, due to reliance on traditional use of biomass from forests for their daily energy needs, particularly cooking and heating. Deforestation associated with unsustainable charcoal production threatens the broader socioeconomic benefits of intact forests. Sustainable criteria for the use of bioenergy must be strengthened, and more sustainable energy sources would help reduce demand for charcoal.
15. Improvements in energy efficiency will need to accelerate to reach the climate goal of reducing greenhouse gas emissions. Some studies forecast that energy demand due to the growing use of air-conditioning will triple by mid-century; achieving both energy and climate goals will require continued policy support and a massive mobilization of public and private capital for clean and renewable energy, especially in developing countries. New funding windows have been approved to assess energy efficiency of replacement technologies and equipment while phasing down hydrofluorocarbons; provide opportunities to understand the benefits of adopting energy-efficient alternatives; identify barriers and develop solutions for the uptake of more efficient refrigeration, air conditioning and heat pump equipment; and address the disposal of controlled substances, with national accounting to develop a plan for their management, including cost-effective destruction.

Goal 9. Build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation

16. Industrial policies have been central to the development trajectory of countries that have managed to advance on a path of structural transformation. Response to the COVID-19 pandemic has underscored the importance of industrialization, technological innovation and resilient infrastructure in building back better and achieving the SDGs.
17. In 2021, global manufacturing rebounded from the pandemic, although the recovery remains incomplete and uneven. Economies with a diversified industrial sector and strong infrastructure—including utility services, transport, and ICT—sustained less damage and are experiencing faster recovery. In least developed countries, recovery has been sluggish and less certain, with almost one in three manufacturing jobs negatively impacted. Women, youth, and low- and middle-skilled workers suffered the most losses. Overall, higher-technology industries performed better and recovered faster, providing a strong example of how important technological innovation is to achieving Goal 9.
18. Technologies and innovation for cleaner, more productive, and competitive industrial production can catalyze economic growth and structural transformation while also addressing the existential threat posed by climate change. National policies are vital to preparing for and creating these green windows of opportunity, but international cooperation is needed in many countries to support and assist in designing and implementing sector-specific strategies.
19. In this context, strengthening productive capacities for inclusive and sustainable industrialization, and industrial diversification, is both an end in itself and a means for sustained and sustainable progress towards the SDGs as a whole, since a country’s production structure is considered to be the strongest determinant of its level of income, its income distribution, the quality of employment, the quality of the environment, the development of its institutions and its prospects for future growth and development.

20. A services-led approach to development can help countries leapfrog and transform their economies. Transport and logistics, financial services, information and communication technologies (ICT), and business and professional services are interconnected sectors that together can contribute directly to economic growth and development with an increasing share of output, trade and jobs. They contribute indirectly by making all firms more competitive and connecting them to global value chains and digital innovations, and can also serve to make societies more equal by spurring inclusive growth favorable to small businesses, including those led by women and young people.
21. In spite of steady growth in the numbers of Internet users, the digital divide persists in several key dimensions. Although 63 per cent of the world's population is connected, least developed countries still only count 27 per cent of their populations as Internet users. Partnering and cooperation in different areas of digitalization, including technology sharing, is crucial for connecting remote and underserved populations.

Goal 11. Make cities and human settlements inclusive, safe, resilient and sustainable

22. Today, more than half the world's population lives in cities. By 2050, an estimated 7 out of 10 people will likely live in urban areas. If planned and managed well, urban development can be sustainable and can generate inclusive prosperity. However, rapid and poorly planned urbanization leads to many challenges, including a shortage of affordable housing, insufficient infrastructure such as public transportation and basic services, limited open spaces, unsafe levels of air pollution, and increased climate and disaster risk. Cities also generate huge amounts of solid and liquid waste, which ends up in landfills, wetlands, and the ocean.
23. The COVID-19 pandemic had a profound impact on sustainable urban development, negatively affecting access to quality education, healthcare systems, decent employment opportunities, and housing. It diminished local and national government capacities to implement Goal 11 and deepened poverty and inequality. Pre-existing structural deficits and data gaps exacerbated the pandemic's impacts and compromised monitoring and response capabilities. Real estate and housing have become unaffordable for many, with the cost of housing outstripping incomes. The financialization of housing is currently undermining the achievement of Goal 11 while producing negative human rights outcomes, including forced evictions, the displacement of families from their homes and the growth of informal settlements.
24. The inequalities exposed by the pandemic and other cascading crises highlight the importance of sustainable urban development. Systemic, integrated and inclusive approaches to urban planning and governance aligned with the New Urban Agenda help cities respond to various issues, including vulnerability to climate change, non-consultative governance, and insufficient socioeconomic opportunities. Community-based support measures for youth can address their needs in education and employment, and reduce risk factors of substance use, crime and violence, including for example through the provision of sport and recreational facilities and programmes.
25. Strengthening the preparedness and resilience of cities to future shocks and disasters, through high-quality infrastructure that integrates universal access to sustainably managed water and energy services, waste disposal, transport systems, and social services is crucial in the recovery

phase and in the ability to respond to future crises, with local and regional governments positioned at the center.

26. As the global population continues to grow, particularly in urban areas, safeguarding the water-providing capacity and other contributions of forests has become more important to meet demands for urban populations, since many of the world's largest cities and communities rely on forested areas for a significant portion of their drinking water, as well as for reducing risks and building resilience against natural disasters. Land and ecosystem restoration of urban and peri-urban areas can strengthen the resilience of cities and surrounding spaces, and public-private partnerships between government authorities and local communities can promote social progress.

Goal 17. Strengthen the means of implementation and revitalize the global partnership for sustainable development

27. International cooperation and official development assistance are both important for complementing, leveraging and sustaining financing for development efforts to strengthen human, institutional and technological capacity in developing countries, including highly indebted poor countries, least developed countries, landlocked developing countries, small island developing States, and middle-income countries.
28. Despite a record-high level of official development assistance and a strong rebound in global foreign direct investment and remittance flows, many developing countries are struggling economically. The current environment of high inflation and interest rates, debt burdens, exorbitant cost of capital, competing priorities and limited fiscal space is prohibiting investment of private finance in structural green economic transformation. Combined pressures incurred by the pandemic, economic shocks, conflict and climate-related disasters are weakening many countries' ability to respond and invest in recovery; the urgent need for more humanitarian aid and short-term official development assistance draws resources away from investments in long-term development and peace.
29. The pandemic exposed and intensified inequality among and within countries. Years of progress are being lost, and the poorest and most vulnerable are being disproportionately affected, often eroding trust among development actors. A full-scale transformation of the international financial and debt architecture will be required to avoid a "two-tiered" COVID-19 recovery and find lasting solutions to global crises across the social, health, environmental, and peace and security spectrums.
30. Strengthened domestic capital markets and financial sectors, along with reforms to the development finance architecture, are needed to enable concessional and private finance to be channeled in support of private sector development and structural economic transformation in least developed countries, especially for infrastructure development, financing for small- and medium-sized enterprises, and digital transformation.
31. International cooperation must be urgently scaled up, with significantly more investment in data and statistics, knowledge transfer and capacity building through North-South, South-South, and triangular cooperation; technology transfer between developed and developing countries, including building local capacity and capability to operate, maintain, and adapt them to the local context; and financial mechanisms that promote financial assistance from high-income countries

and investment from the private sector to developing countries. Facilitating international cooperation for full and productive employment and decent work for all is a way of overcoming inequalities and engaging youth, youth-led and youth-focused organizations and other civil society organizations at the local, national, regional and international levels.

32. The context for development cooperation on digital issues remains challenging, and is evolving quickly. Data collection was forced to innovate during the pandemic, with new tools being used to make contact for surveys, adjust modalities for sharing administrative data to facilitate information gathering, and increase use of big data for insights. New data partnerships with the private and public sectors and with international partners are facilitating these shifts.
33. Policymakers and civil servants are encouraged to continue improving digital competencies, which are foundational for successfully implementing digital transformation in government and creating an enabling environment for digital transformation in society through improved digital governance. The Global Digital Compact currently under consultation could present opportunities for synergies and complementarity in bringing together evidence, perspectives, expectations and concerns about the progress and prospects of the evolution of the information society.
34. The COVID-19 crisis underlined the importance of multilateralism and spurred an increase in partnerships between Governments, local authorities, the private sector, civil society and other stakeholders. Many intergovernmental bodies and forums reported increased coordination and cooperation across the United Nations system, including among regional commissions, resident coordinators and country teams, scientific bodies and multi-stakeholder platforms. Public participation in decision-making processes is on the rise in many countries as a means of enabling a sustainable and inclusive recovery.

III. Areas where transformative actions for accelerated progress have been successful

35. Below is a selection of areas where effective progress has been achieved, relevant to the Goals under review this year.
36. *Actions to strengthen the science-policy interface* are increasingly supporting the facilitation of agreed outcomes and the implementation of decisions and resolutions, including the establishment of science-policy panels, for example in contributing to the sound management of chemicals and waste, and to prevent pollution.
37. *Application of frontier technologies* such as artificial intelligence, big data and Internet of things, are increasingly deployed as catalysts in monitoring water and sanitation infrastructure, agricultural production and land management.
38. *Rapid development of better forecasting, monitoring and early warning systems* based on advanced deeply integrated earth observation systems, drones and data from in-situ sensors are crucial to the preparation of responses for the floods and droughts that have become more frequent due to climate change, and has enabled early disaster threat prediction. New sensors

and water management systems can also drastically reduce water lost in old distribution networks in urban areas, and provide protection against both flooding and lack of water.

39. ***Payments for ecosystem and environmental services and schemes*** have been gaining traction to foster the restoration of riparian forests, with important benefits for improving the management of water resources. Many countries have undertaken initiatives to increase the volume and value of their forest products, adopting legislation, policies, strategies, and plans to promote the marketing of both timber and non-timber forest products; promoted sustainable forest production certificates and bio-economy value chains that contribute to improved livelihoods, including through building capacities of women, youth, indigenous peoples and local communities.
40. ***Partnerships surrounding the ‘One Health’ approach*** have advanced, including discussions on the role of international trade in wildlife, and strengthening the science-policy interface to address emerging and future emergency issues, such as another pandemic.
41. During the pandemic, ***increasing availability of and access to controlled substances for medical and scientific purposes*** was enabled through scientific knowledge production, digital technology adoption, and innovations in organizational and institutional settings.
42. ***Renewable energy capacity growth*** has made impressive progress in the power sector. Over the past decade, renewables capacity increased by 130 per cent, while non-renewables only grew by 24 per cent. Wind power also experienced significant growth and wind installations increased by over four-fold between 2010 and 2021. Hydropower continues to be the largest renewable power source in terms of installed capacity. Costs for renewables continued to fall in 2021 as supply chain challenges and rising commodity prices have yet to show their full impact on project costs. Given the current high fossil fuel prices, the renewable power added in 2021 saves around USD 55 billion from global energy generation costs in 2022.
43. ***Countries are increasingly making net zero commitments by 2050.*** Together with the new and updated Nationally Determined Contributions, current and announced net zero pledges are projected to reduce emissions by approximately 20 per cent by 2030.
44. The decision to develop ***an international legally binding instrument on plastic pollution***, which could include both binding and voluntary approaches, based on a comprehensive approach that addresses the full life cycle of plastic, was recognized as a positive step toward tackling the rising tide of plastic waste in the environment.
45. ***Adoption of resource efficient and circular production practices*** in agro-processing, light manufacturing and textile sectors have successfully reduced water and energy consumption while promoting employment.
46. Collaboration is increasing around ***scaling-up solutions for affordable, accessible and sustainable cold chains***, with reports detailing successful case studies, best practices and recommendations for Governments and industry to develop sustainable cold chains and mitigate the impact of climate change on food systems.
47. Urban trees and parks are an important element of sustainable cities, and the relatively cost-effective ***creation of peri-urban forests*** has succeeded in increasing tree cover, raising the

quality of local life, enhancing social activities, creating gene banks, reducing land degradation, and protecting riparian and water catchment areas.

48. Progress has been made in some areas to ***improve crime prevention strategies and criminal justice responses*** that involve community-oriented policing and take local contexts into account, for example in trafficking of hazardous wastes and illegal wildlife, and other environment-related crimes; youth crime and substance use prevention; and Internet-related crimes against children.
49. ***Establishment of a coordination mechanism for sustainable development across all ministries at the highest level*** is now widely recognized as an essential part of improving policy coherence for sustainable development, and Governments with experience coordinating across sectorial ministries have also stressed that ***increasing the involvement of stakeholders*** produces more effective policy coordination outcomes.
50. ***Improvement in production and dissemination of data and statistics through increased use of innovative sources, technologies and methods*** to meet the global demand for better, more timely and disaggregated data in key areas related to specific Sustainable Development Goals has been reported by numerous national statistical offices, which provide the foundation for gathering data needed to measure progress.
51. ***A shift from voluntary to mandatory sustainability reporting*** in the private sector and creation of the International Sustainability Standards Board have promoted harmonization of sustainability reporting and collaboration through regional partnerships to facilitate exchange of good practices in the implementation of sustainability reporting standards.

IV. Areas where support is urgently needed

52. Below is a selection of areas where urgent support is required to immediately reverse setbacks and ensure progress can be made, relevant to the Goals under review this year.
53. Expansion of social protection systems in response to the COVID-19 crisis protected many people from falling into poverty. Expansion in coverage required additional financial resources, which compelled countries to optimize the use of their domestic financing. Recovery from the pandemic provides a policy window for the countries concerned to ***address significant gaps in social protection coverage*** by making progress towards universal, adequate, comprehensive and sustainable social protection systems.
54. Efforts to accelerate digitization helped respond to short-term needs resulting from the pandemic, while building resilience and improving access to services. ***Bridging the digital divide*** through increased cooperation for technology sharing and mobilization of financial resources for digital infrastructure and affordable telecommunications is crucial for connecting remote and underserved populations.
55. ***Realizing gender equality and the empowerment of women and girls*** remains an urgent priority. Gender mainstreaming efforts are needed in job recovery plans with a focus on closing gender gaps in employment, achieving equal pay, and promoting women's entry and retention in

strategic, male-dominated sectors, including the ICT and energy sectors, through tax incentives, training and improvement of working conditions for women.

56. ***Legal frameworks and economic incentives must both be reoriented*** to ensure universal access to clean drinking water, sanitation, and hygiene, and to build more resilient and sustainable food systems. Incentives must change so that the private sector is compelled do its part to provide access to technology and innovation to poor and rich countries alike. This will require ***long-term finance and novel mechanisms to regulate how the public and private sectors work together***. Developing countries with weak sustainability reporting infrastructure need support to build institutional capacity for enacting and enforcing essential regulations.
57. Priority attention should be given to elements of the new Doha Programme of Action that ***enable least developed countries to expand productive capacities for sustainable development***. This requires coordinated actions in six policy areas: building development governance capabilities; developing industrial and sectoral policies that promote technological upgrading and structural transformation; establishing conducive and macroeconomic and financial frameworks; creating positive synergies between social outcomes and productive capacities; designing environmental policies that reduce climate and other environmental risks and that harness opportunities arising from decarbonization; and providing adequate international support to integrate least developed countries into the global economy.
58. The North-South divide in science, technology and innovation is widening, with developed countries leading innovation and production for many frontier technologies that are directly relevant to countries in the global South. Coordinated efforts at all levels are required to effectively ***remove barriers and make access to sustainable technologies easier and more widespread***. Enhancing international flows, leveraging public funds strategically, using concessional finance to de-risk investments and mobilize more private capital into climate solutions are urgently needed to ***ramp up clean energy investment and energy efficiency***.
59. Projections of fiscal austerity measures affecting 85 per cent of the world population are of grave concern. ***Fiscal measures and policies for financing sustainable development must be prioritized***, including reinforcement of the progressive nature of taxation systems and strengthening of institutional capacity to collect taxes; combating tax avoidance and evasion and illicit financial flows; tackling corruption; repositioning public expenditure; fiscal transparency, a strong civic space, freedom of expression and scrutiny of public spending; and better anchoring of development financing in the human rights obligations of States to maximize available resources for economic, social and cultural rights.
60. ***The process and speed of debt relief to developing countries must be urgently improved***, beginning with establishing a country-owned macro-fiscal framework, including an economic recovery strategy and realistic fiscal inputs. Sovereign debt restructuring needs comprehensive reforms, with consensus on key parameters of the framework, including cut-off dates and comparability of treatment. The Global Sovereign Debt Roundtable is a first step towards a more predictable approach to debt restructuring that could involve new statutory bodies, such as an independent panel and an international bankruptcy court. To improve debt relief, stakeholders should agree on a process inclusive of the private sector and based on a macro-fiscal framework for a country, fostering trust and creative solutions, including recovery-based instruments.

61. *Support and financing for national statistical systems* is also urgently needed to strengthen analytical capacity and allow countries to better respond to new data challenges.

V. Actions for recovery from COVID-19 that accelerate progress along transformative pathways

62. The many negative impacts of the COVID-19 pandemic have forced new ways of thinking and opened up new opportunities on many fronts. Actions for recovery in the areas of governance, economy and finance, science and technology, individual and collective action, and capacity building have the potential to accelerate progress across multiple and intersecting entry points.
63. The contributions by functional commissions of the Economic and Social Council and other intergovernmental bodies and forums this year included a broad identification of specific measures that have been taken in efforts to recover from the COVID-19 pandemic and priorities for action that can also accelerate progress across all Sustainable Development Goals.
64. Overall, the high level of recognition and support for the rights and needs of women, children, indigenous peoples, migrants and internally displaced persons, refugees, persons with disabilities, and other vulnerable groups reflects that the overarching principle of leaving no one behind underpins these priorities for action. In addition, there is greater focus on the needs of least developed countries, landlocked developing countries, and small island developing States to ensure that these countries do not continue to lag behind in recovery efforts.

Social protection for human wellbeing and capabilities

65. In response to the pandemic, Governments have taken specific actions to provide immediate relief and support a longer-term sustainable recovery through the provision of various social protection measures, including promotion of universal access to social security through national social security systems, broadening the right to unemployment benefits, provision of vouchers for basic commodities to vulnerable members of society, electronic cash transfer programmes benefitting women, and increases in comprehensive health insurance coverage systems and universal free-of-charge public health systems.
66. The pandemic has also drawn attention to the need to harness the synergies between care, livelihoods and the environment through investments in jobs for women via public employment; improvements in pay and working conditions for care workers; enhanced social infrastructure, including through the use and repurposing of vacant facilities for essential services; and protecting women's businesses against disasters and future pandemics. Measures to promote women's participation and leadership in national and local recovery efforts, and their growing presence in political office are essential to the achievement of all SDGs.
67. New and innovative approaches to drug prevention and treatment and related health and social services have been developed, and some health systems introduced or expanded e-health platforms and procedures to prevent drug abuse and provide medications, counseling and consultations, including telemedicine. Such innovations may lead to new treatment strategies in future.

68. Transformative actions related to the educational needs of children and adults included the proliferation of alternative learning platforms to facilitate teaching and learning, allowances for caregivers of children restricted to online education, programmes to actively search for students left out of education systems, improvement of educational infrastructure, creation of scholarship funds, and support to local governments for the purchase of distance-learning equipment for schoolchildren and teachers.
69. In coping with the societal effects of COVID-19 quarantine measures, actions were taken to reduce the risk of gender-based violence and other human rights abuses, prevent domestic violence and provide assistance to victims, increase efforts to eradicate the practice of female genital mutilation, raise awareness and enact safety measures for mitigating the risks to children from online sexual exploitation and abuse, combat the of smuggling of migrants resulting from COVID-19, and protect the human rights of migrant children.
70. The impact of COVID-19 on national statistics offices abruptly halted in-person data collection in almost all countries, while data demand for policymaking and to inform the general public reached a new high. Non-traditional sources such as mobile phone data, satellite imagery and citizen-generated data, along with new modes of data collection such as web- or telephone-based or mix-mode interviews have been used to fill data gaps. Such initiatives have provided the data needed to better understand the cause and effects of the COVID-19 crisis on health, jobs, migration, violence against women and a range of other issues, and the global statistical community is exploring how the knowledge and information gathered from the past can be applied to provide better data that can be used to protect and improve human lives in the years ahead. With the trend toward digitalization, the development of infrastructure for ICT, and application of science, technology and innovation, there appear to be promising opportunities to accelerate progress on multiple fronts, if these technological forces are managed responsibly, inclusively and ethically.

A just transition for energy decarbonisation and universal access

71. Achieving universal energy access requires greater efforts than simply deploying decentralized systems or delivering units of electricity; it also requires investing in an ecosystem that positions the diversity of people's livelihoods rather than technological solutions at the center of energy access efforts, and delivers tailored energy solutions, financing, capacity and skills, market access and policy support to realize the full benefits of decentralized renewable energy.
72. The concept of a just transition has expanded and diversified beyond the concerns of addressing job losses related to the shift to clean energy; broader issues of global climate justice, inequalities in consumption and emissions patterns and productive and financial capacities, and common but differentiated responsibilities are all relevant. A globally just transition requires countries to meet their climate commitments and ensure that, in doing so, they do not push poorer countries further behind by creating barriers to trade or excluding them from the opportunities associated with the expansion of new product markets.
73. Developing countries face significantly greater challenges and competing demands in securing a just transition. For countries with significant gaps in energy access—more than 80 per cent of people lacking energy access live in Sub-Saharan Africa—and a negligible contribution to greenhouse gas emissions, the objectives of ensuring access to affordable, reliable and modern

energy services for all and ensuring energy supply commensurate with development needs (e.g. infrastructure to support economic development and human wellbeing) cannot be secondary to the objective of moving away from fossil fuels as energy sources.

74. International mechanisms are needed for investments in sustainable energy infrastructure, clean energy and energy security, including measures for sustainable extraction and use of critical minerals. Transition strategies must reflect the structure of global and regional supply chains, with the inclusion of relevant workers and stakeholders throughout the supply chain in dialogue and decision-making.
75. To accelerate the energy transition, successful STI-driven policies and initiatives must focus on the use, scaling-up, development, and production of green and renewable energy technologies. Creating an enabling environment, especially in developing countries, involves incentivizing domestic firms to adopt and produce green technologies through financial grants, subsidies, and tax reliefs, and extending services to support these activities. Green procurement reforms that include national coordination mechanisms to convene, exchange information, organize plans and actions, and network with the private sector and non-governmental partners can work in close coordination to raise awareness of technological development, provide necessary technical education and skills development training, and increase firms' capacity for applying green technologies.

Innovation around interlinked issues for inclusive and just economies

76. Science, technology and innovation strategies have an impact across critical sectors such as agriculture, energy, environment, health, infrastructure development, mining, security and water. Countries in the early stages of digital transition are discovering opportunities for growth in renewable energy technologies and frontier technologies for sustainable production and consumption. Water-centered nexus approaches have been successful in using technology to generate clean water in rural areas through solar-powered slow filtration systems, while improving public health awareness, and fostering development of local industrial, engineering, procurement and construction capacity to strengthen water and sanitation sectors.
77. Recent progress in decision making to enable enhanced access and facilitate the transition to energy-efficient and low or zero-global-warming-potential technologies has been supported by scientific and technical panels providing credible evidence-based information for policymaking that has paved the way for future work, including synergies with the climate regime, sound chemical management and other potential areas such as food security, plastic pollution, and ecosystem health.
78. Some Governments are undertaking economic and social reforms that provide direct support to investment in research, development and innovation to modernize existing industries, implement green innovation and increase inclusivity, for example by using retrofitting technologies to improve water and energy efficiency, promoting green industrialization, and creating an artificial intelligence institute for advanced manufacturing and new materials. The science-based global water assessment proposed as a high-impact initiative during the Water Conference held in March will provide a knowledge base and actionable solutions to meet water challenges of availability, use, and quality; societal and environmental needs, investment opportunities and capacity development.

79. Public services employing a systems-based approach should strengthen their ability to evaluate and reduce the risks presented by multiple and intersecting areas, inter alia, a changing climate, conflict, supply chain vulnerabilities, declining productivity, ecosystem degradation, energy dependency or pollution.
80. The global transition to low-carbon economies can be used strategically as an opportunity to reduce dependency on fossil fuel- and pollution-intensive exports, make production processes more efficient, and advance structural transformation, avoiding the inequality-perpetuating traps of commodity dependence. However, it is necessary to address the constraints developing countries face to be able to take advantage of those opportunities, including in terms of productive and fiscal capacity, and the impacts of transitions in other parts of the world.
81. As countries pick up the pace of their climate change mitigation strategies, the concept of a just transition must be applied to ensure that developed countries do not transfer the burden of the transition onto developing countries. There is a risk that policy measures are designed in ways that place small- and medium-sized enterprises in developing countries at a disadvantage. At the same time, developing countries have critical assets for the development of technologies, products and markets of global relevance in climate action.
82. Increasingly complex standards and reporting requirements should not constitute barriers to trade, excluding developing countries from effective participation in emerging value chains jeopardizing their current exports, and further widening the technological divide. However, sustainability reporting helps to reallocate financial resources towards sustainable development, especially in the poorest countries, as providers of financial capital are increasingly demanding non-financial information to enhance their investment decisions and reduce risk in their lending and investment activities.
83. New systems of technology co-development are needed that acknowledge the contribution of developing country markets in securing commercially viable scale for new technologies and enable the pooling of financial, human, technical and other resources and intellectual property rights, in a system of co-ownership of such intellectual property. More women are participating in international trade, which opens new economic opportunities for other women and translates into greater productivity and competitiveness for businesses, overall economic growth, and improved livelihoods for all.

Nature-based approaches for biodiversity and health

84. The designation of the forest sector as an essential service provider has been common to all regions during the COVID-19 pandemic, which helped to keep most forest industries open and contributed to minimizing the negative impacts of measures to curb the spread of the disease. Scaling-up efforts to foster sustainable forest-based social and economic activities, including the development of non-timber forest products, ecotourism and protection of wildlife, is proven to have multiplier effects in halting and reversing deforestation, supporting livelihoods, protecting culture and safeguarding the health of people around forests, and may also reduce risks leading to possible outbreak of zoonotic diseases.
85. The integration of sustainable forest management and forest industries in recovery and build-back-better strategies from the pandemic also contributes to climate change mitigation and adaptation and combating loss of biodiversity and ecosystem services. Countries in Europe,

North America and Latin America appear to offer an efficient and effective integration approach for enhancing the role and contribution of forests in sustainable development. A common practice in all regions has been the use of digital technology for communication, surveillance and monitoring, provision of online services and e-commerce. In some areas, virtual forest tours were created to raise awareness of the importance of forests and to build interest in post-pandemic ecotourism activities.

86. The adoption of the Kunming-Montreal Global Biodiversity Framework constitutes an ambitious commitment by the global community to accelerate actions that can transform the relationship between people and nature, and enhance prevention of future pandemics. It includes commitments to substantially and progressively increase the level of financial resources from all sources, in an effective, timely and easily accessible manner, including domestic, international, public and private resources.
87. Advancing the One Health approach will help prevent, detect, better prepare for and respond to crises while addressing the inequities of global health, sustainably balancing and optimizing the health of people, animals, ecosystems and the wider environment, and reduce the risk of future zoonotic disease emergence associated with international wildlife trade. It will serve to raise awareness of the drivers of biodiversity loss and their interlinkages with emergence and spread of infectious and non-communicable diseases, as well as on the importance of investing in nature and in ecosystem services related to human health, based on the best available science.
88. There has been progress made in including indigenous peoples in newly developed United Nations Sustainable Development Cooperation Frameworks and COVID-19 socioeconomic response plans, but inclusion of indigenous peoples in United Nations country programming consultations and development is uneven, and a lack of disaggregated data perpetuates their invisibility. Indigenous peoples are the primary stewards of traditional knowledge, and their participation in the preparation of common country assessments as well as the Sustainable Development Cooperation Frameworks is important for effective consultation.

VI. Assessment of the situation at the mid-point of implementation of the 2030 Agenda

89. Against the background of the COVID-19 pandemic and within the respective areas addressed by their intergovernmental bodies, relevant entities offered their assessment of the situation at the mid-point of the implementation of the 2030 Agenda, emphasizing that the poorest and most vulnerable have been deeply affected by the pandemic, and efforts to eradicate poverty, end discrimination and reduce inequalities have been sidelined at a time when heightened policymaking should be intent on focusing on the most marginalized and disadvantaged. More needs to be done to empower people as active agents of sustainable development, reinforce public participation and protect individuals, social movements and grass-roots organizations from pushback and oppression. The trust essential for sustaining peace and preventing instability and conflict has been weakened by fear and uncertainty.
90. Aside from the impacts of the COVID-19 pandemic, the climate and conflict crises are causing upheaval and increasing calls for change. The number of people living in displacement as a result of conflict, violence, and disasters reached nearly 60 million people in 2022, marking a

new historic record. Mistrust, exclusion from decision-making, hyper-individualism combined with the after-effects of a global pandemic have all weakened social cohesion. Attitudes towards mobile populations become more polarized in moments of economic uncertainty. Incidents of xenophobia and discrimination against migrants have increased worldwide.

91. The compounded effects of the pandemic, climate change, and conflict have reversed gender equality gains. No country has fully achieved gender equality and the empowerment of women and girls, and many women and girls experience violations of their human rights, multiple and intersecting forms of discrimination, sexual and gender-based violence, vulnerability and marginalization throughout their life course. Pre-existing inequalities between men and women have been exacerbated in terms of food security and malnutrition, as underscored by the fact that 150 million more women face food insecurity compared to men, which is 8.4 times more in 2021 than in 2018. Furthermore, 25 million more women and girls live in extreme poverty compared to men and boys. In this context, it is critical to prioritize gender-responsive climate-resilient sustainable food programs that also address women in vulnerable situations, disabled women and girls, and those living in rural areas.
92. In the post-pandemic period, there may be funding shortages and diversion of resources away from important initiatives, including those relating to drug prevention and treatment and related health and social services, alternative development and law enforcement. Appropriate measures should be taken to prevent illicit drug trafficking and illicit trafficking in firearms, consistent with domestic legal frameworks and obligations under international instruments and commitments. More must be done to strengthen crime prevention and make criminal justice systems more effective, accountable, transparent, inclusive and responsive, particularly through promoting digitalization, multilateral cooperation and multi-stakeholder partnerships, with special attention to the technical and capacity building needs in developing countries.
93. Progress toward economic recovery is also uneven. Most developing countries have seen a slow recovery in the job market, and least developed countries have been significantly affected by the COVID-19 pandemic, as well as related economic crises and environmental disasters. Debt sustainability is at stake for some countries as they also grapple with the challenges of an undiversified economy, difficulties in moving towards structural transformation, and dependency on external assistance. There is concern that the overall deterioration of circumstances in countries recommended for graduation may halt their progress.
94. Because the financing gap for the Sustainable Development Goals has widened, primarily in the countries already furthest behind, efforts must be made now to move beyond official development assistance, mobilize domestic resources, facilitate access to concessional finance and develop inclusive partnerships can be supported by South-South and triangular cooperation and engagement with the private sector and multilateral development banks. It is encouraging that many countries have developed Integrated National Financing Frameworks to realize sustainable development priorities in line with the principles of inclusive and accountable governance and coordination systems, strengthening national capacities and public financial management, linking financing strategies to national development priorities and ensuring robust monitoring.
95. With so many setbacks and uncertainties in recent years, crisis governance is becoming the new normal. Increasing natural disasters and other consequences of climate change, biodiversity loss, deforestation, land degradation, unsustainable consumption and production practices, increasing

inequalities, human rights violations, conflict and corruption are all familiar challenges, and they continue to exacerbate progress towards sustainable development.

96. The changes wrought by ongoing or worsening environmental, social and economic instability in the coming years will require that effective short-term humanitarian relief measures are balanced with and underpinned by long-term planning, strategic thinking, and foresight that results in a rapid upgrade of risk management in government and its integration into Sustainable Development Goal-related coordination mechanisms, such as centres of Government or other piloting structures. Enhancing awareness of the social, economic and environmental benefits of forests, oceans and other ecosystems, as well as the life they support, is important to leverage efforts to stave off ecological disasters.
97. Social policies and action have a key role to play in addressing the immediate effects of socioeconomic crises and in the design of recovery strategies. Different governance approaches are needed to address different problems, mixing approaches and switching between them according to the requirements of the situation. If and where Governments focus too much of their attention on issues framed as crises, with the related emergency measures of budgetary expenditures and regulations, parliaments and societal stakeholders including civil society, business and academia should step up and organize their role as “countervailing powers”, helping to keep Governments accountable and on track to achieve the Sustainable Development Goals, with a long-term perspective and at all levels.
98. Comprehensive debt and financing strategies are needed that address existing debt difficulties and enable the necessary investments in climate resilience, including by expanding access to low-cost liquidity facilities and finance, and implementing systematic debt-suspension clauses in loan contracts for natural disasters, for example as outlined in the Bridgetown Initiative.
99. Developing countries, particularly least developed countries and small island developing States face challenging financial situations that severely limit their capacity to ensure economic recovery and invest in climate resilience. Climate-proofing the economy and public finances is necessary to avoid unsustainable debt burdens and increasing climate vulnerability. In this context, there needs to be recognition of the climate debt of developed countries.
100. It will be critical to invest in the small businesses that constitute a “silent majority” driving trade-led development in least developed countries, and initiatives are underway with strategic priorities around youth, gender, green and digital connectivity, innovation and new partnerships to address structural barriers and strengthen means of implementation, including gender responsive public procurement and improving access to the digital economy.
101. The pandemic threatened to completely undermine national statistical systems that were already struggling, and provided a wake-up call to the need for stronger statistical and ICT foundations. In seeking to understand the impact of the virus, for example, public health authorities needed timely and disaggregated death statistics. Monthly mortality data are still not available in a majority of countries. Moreover, many countries still lack the ICT infrastructure to carry out their daily work remotely, and domestic and external funding for statistical activities has been cut back in many countries, particularly those that need it most. The crisis is helping to shape the future of innovation in official statistics, with countries exploring new data sources, modernizing ICT infrastructure and taking lessons learned on the importance of fully inclusive data going forward. In addition, the partnerships formed among government agencies, academic

institutions, local governments, private businesses and civil society organizations to collect urgently needed data for policymaking helped to foster new ideas and resources as well as increase the inclusivity, timeliness and utilization of the data collected.

102. National statistical offices in developing countries need the support of their governments and the international community to ensure that they can build skills and have sufficient resources to produce official statistics that are key inputs to digital policies for achieving the SDGs. The knowledge and capacity building resources of the Partnership on Measuring ICT for Development are also available to national statistical offices, regulators and policy makers from developing countries.

VII. Selected recommendations for accelerating recovery from the coronavirus disease (COVID-19) and the full implementation of the 2030 Agenda at all levels

103. The following recommendations recovery have been put forward in the contributions of the functional commissions of the Economic and Social Council and other intergovernmental bodies and forums.

Rights-based priorities for the furthest behind

104. In alignment with the Secretary-General's Call to Action for Human Rights and his vision for a renewed social contract anchored in human rights set out in Our Common Agenda, pre-existing human rights obligations should be embedded in economic policymaking and aligned with budgets and public revenue generation strategies that include targeted investments in health care, social protection, quality education, clean water, housing and other fundamental rights, and correct patterns of discrimination.

105. Member States are encouraged to prioritize the adoption of universal, gender-responsive social protection systems that can provide a bulwark against economic and environmental shocks and conflicts and address the specific risks and challenges faced by women and girls. Addressing inequalities faced by women and young people, who continue to be disproportionately penalized with insufficient access to social protection and significant challenges in entering the job market, can have multiplier effects across all Sustainable Development Goals.

106. Following the fifth United Nations Conference on the Least Developed Countries and the Doha Programme of Action, there needs to be a continued momentum and focus on mobilizing support for least developed countries. The international community is called upon to strengthen multilateral cooperation, by mobilizing resources for an inclusive recovery and making use of special drawing rights and its voluntary channeling allocation to countries most in need. The United Nations and the international financial institutions, in accordance with their respective mandates, are encouraged to continue to support global efforts towards sustained and inclusive growth, sustainable development and the external debt sustainability of developing countries.

107. Member States are urged to make a major commitment to building capacities for inclusive participation in the digital economy and improve connectivity for small- and medium-sized enterprises. Developed countries are encouraged to implement their official development assistance commitments, including the commitment by many developed countries to achieve the

target of 0.7 per cent of gross national income for official development assistance to developing countries and 0.15 to 0.20 per cent of gross national income for official development assistance to the least developed countries.

Partnerships for integrated approaches

108. Developing countries are encouraged to develop and expand national policies and strategies to promote green innovation, including the use, scaling-up, development, and production of green and renewable energy technologies. Governments, the private sector and relevant stakeholders are encouraged to adopt strategies for increasing investment in research and development and support effective technology transfer ecosystems through public-private partnerships, measures that encourage spin-offs from public research, and expanded opportunities for the adoption and innovation of green technologies in small and medium enterprises.
109. Intensify development cooperation, including through South-South, North-South and triangular cooperation, as well as multi-stakeholder partnerships, to support countries, especially developing countries, upon their request, in building their national capacity for science, technology and innovation for social development, as well as to support research networks that reach across borders, institutions and disciplines.
110. All stakeholders should increase efforts to overcome gender imbalances in green technology sectors, which requires actions to raise awareness of opportunities for women in green industries, increase access to technical vocational education and training, invest in training and capacity-building initiatives for women who are professionals in green industries, and promote women entrepreneurs as role models.
111. Sustainability and climate resilience must be considered when designing water and sanitation policies, projects and systems, by prioritizing the development and distribution of modular, off-grid, decentralized and low-tech solutions; promoting the adoption of agricultural technologies such as rainwater harvesting, with a focus on the role of women and youth; recognizing indigenous peoples' comprehensive knowledge systems and ensuring their participation as partners.
112. Mainstreaming the conservation and sustainable use of biodiversity with public health into sectoral policies, in accordance with the One Health approach, can map new pathways for reversing environmental degradation, promoting nutrition, and supporting sustainable lifestyles and livelihoods within and across the agriculture, forestry, wildlife and fisheries sectors. This includes measures to strengthen frameworks for planning and developing quality, reliable, sustainable, and resilient industry and infrastructure in urban and peri-urban areas, in connection with ecosystem-based approaches, including innovative, integrated solutions for access to safe water and clean energy, sanitation and waste management that is sustainable and climate-friendly.

Shifting to low-carbon economies

113. Future industrial policies will need to be designed to reflect new realities, challenges and priorities such as digitalization, decarbonization, the post-pandemic restructuring of firms and sectors, and the need to build resilience to shocks and adapt to climate change, all under the imperative of leaving no one behind and pushing no one behind. They will also need to be

embedded with strategies to develop the green economy, the blue economy and the care economy.

114. Unified regulatory reforms, including those related to the adoption of clean technologies, will further support clean energy transitions and environmental management. The use of tax incentives, investment funds, public and private consortiums, and other models to inject additional resources into sustainable development should be a high priority, with implementation of debt-swap mechanisms and technical assistance programmes to alleviate burdens on developing countries and increase fiscal space for sustainable policy transitions.
115. Budgetary allocations and deviations have a significant impact on the efforts to “transform institutions for a greener, more inclusive and more resilient world” while guaranteeing that the core principles of fiscal discipline, legitimacy, predictability, credibility, participation, transparency, and accountability are respected as much as possible. Countries are invited to reinforce their data infrastructure and reliance on evidence-based budgetary policy making, their institutional flexibility and human capabilities, as well as mechanisms for budget coordination across levels, for enhancing transparency and participation in the budgeting process, and budget scrutiny by independent supreme audit institutions.

Multi-level governance

116. Pursuing comprehensive integration of the 2030 Agenda into policies at all levels, including by aligning national and global targets and the actions of various levels of governance, supports policy coherence, encourages cooperation, and reduces competition for scarce resources.
117. All levels of government are encouraged to recognize that multi-level governance ensuring coherence in implementation at all levels is an essential foundation to accelerate progress, and to undertake efforts to scale impact-leveraging complementary capacities and responsibilities.
118. Regional entities are encouraged to enhance intra-regional cooperation to manage key cross-boundary issues and benefit from economies of scale, including improvement in food security and nutrition, water and energy security, and spur economic growth and innovation.
119. National Governments should empower subnational governments to accelerate Sustainable Development Goal implementation. There is much to gain as regards effective multilevel governance between the national and subnational levels. It is in the interest of national Governments to stimulate subnational governments to regularly conduct voluntary local reviews and accelerate action to leave no one behind by supporting policymaking that takes into account the needs and aspirations of all segments of society, especially the poorest and most vulnerable and those subject to discrimination. Roles and responsibilities between governance levels should be clearly established, based on the principle of subsidiarity, with allocation of appropriate human, financial and technical resources and sufficient flexibility to collaborate across all levels in real time should the urgency of a problem require it. Strengthening of subnational government needs to be among the priorities as a key lever for the achievement of sustainable development and public service delivery. National policy outcomes also benefit from promoting inter-municipal collaboration and partnerships. This allows the scale-up of successful innovations, increasing the level of skills and the joint purchasing power of subnational authorities for sustainable public procurement.

120. Governments should also cultivate and empower local innovation ecosystems, particularly in developing countries, to build technology acceptance and capacity around digital mindsets. They should also explore circular economy and nexus approaches to water and sanitation by considering how synergies between sectors can increase impact, for example by turning treated wastewater into a water resource where appropriate. Encourage peer learning across borders, so local actors from different countries may learn from each other. The recovery and improvement of public urban spaces, including public parks and green spaces, is encouraged to provide access for children and youth to engage in regular sports and cultural activities, with a view to promoting healthy lives and lifestyles, and to facilitate youth initiatives, foster community leadership and support substance use prevention.

Looking ahead to 2030

121. Member States are encouraged to integrate reflections on their forward-looking vision of society with 2050 as a time horizon, and could incorporate these in their Voluntary National Reviews during the period from 2024 to 2030, as the reviews serve as vehicles for exchange of experiences and peer learning, and could begin to incorporate longer-term perspectives in Governments' planning, monitoring and reporting on the Sustainable Development Goals. Strengthening institutional and substantive linkages between the Voluntary National Reviews and the Universal Periodic Review could be considered to foster cooperation between human rights and development actors in country and connect development policy to international human rights norms referenced in the Universal Periodic Review process.

122. Future progress must build on a foundation of trust in effective institutions and governance, and in this regard it may be useful for Governments to review progress towards Sustainable Development Goal 16 alongside Goal 17 each year at the forum.

123. Development partners are urged to continue supporting developing countries to reinforce their national regulations, institutions and human capacity to promote high quality sustainability reporting and comparable data and assist them to implement new international requirements. National Governments and the international community should prioritize investment in data capacities and data partnerships, if countries are to rely upon evidence-based policy responses to emerge stronger from the crisis and face the unknown challenges ahead.