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Sustaining and Enhancing the Monitoring of Development Goals: Policy Coherence and Multi-Level Governance in Philippine Bureaucracy

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*Maria Lourdes Genato Rebullida
Matthew Manuelito Sayson Miranda*

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Maria Lourdes Genato Rebullida²
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Abstract

In achieving the United Nations Sustainable Development Goals 2016-2030 (UN SDGs) and the national collective vision *Ambisyon Natin 2040*, the Philippines has encountered politico-administrative challenges arising from the COVID-19 pandemic in

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2020. The deadlines of the UN SDGs and the Philippine *Ambisyon Natin 2040* extend beyond the presidential executive term of office, highlighting the urgency of continuity and reform in the pursuit of development goals. The shift in political leadership resulting from the 2022 national elections and the transition to full devolution, compliant with the Supreme Court's Mandanas-Garcia ruling, offer prospects for sustaining and enhancing the Philippine efforts to achieve the global goals, integrated with national and development goals. This paper examines the efforts of the Philippine government for executive policies and bureaucratic capacity, particularly in designating the National Economic and Development Authority (NEDA) and the Philippine Statistics Authority (PSA) for monitoring the SDGs implementation. Specifically, the paper analyzes the Voluntary National Reviews as performance reports and the government's policy and institutional framework on the SDGs pertinent to the: (1) extent of performance and gaps indicated by the data-monitoring results; (2) design of development plans and policies, and; (3) areas for policy and bureaucratic interventions to enhance coordination and monitoring of progress on the global SDGs with national and local development goals. The paper takes a constructivist-institutional approach and analyzes policy coherence and multi-level governance in the monitoring of SDGs implementation results from 2016-2022. Monitoring and reporting on the SDGs results are vital to determining the need for policy change and bureaucratic capacity to achieve the goals and targets. Qualitative methods were used to collect and analyze the content of documents and key informant interviews. Amid social-political challenges, the Philippines will need to align and synergize its efforts and resources to achieve development goals by 2030 and beyond.

Key Words: policy coherence, multi-level governance, sustainable development goals, devolution, bureaucratic capacity

Introduction

Policy change and bureaucratic capacity become imperative when the conditions and levels of development need to be improved, even transformed, and the strategies appear to be inadequate. The United Nations Sustainable Development Goals (UN SDGs), launched in 2016, awaits global achievement by 2030. The Philippines is a UN member country and a signatory to the UN SDGs' international agreement. The Philippines has its own collective vision—referred to as *AmBisyon Natin 2040*—and implements the Philippine Development Plan (PDP) through respective executive-presidential terms of office. Monitoring the results of sustainable development efforts provides evidence to determine the extent of achievement and gaps in both the UN SDGs and the Philippine development goals. Policy coherence and multi-level governance have been identified as important approaches to interlink global, national, and local development directions.

Achieving national development has become increasingly urgent, as the COVID-19 pandemic has wrought widespread socio-economic impacts and presents challenges for change. Countries vary in contexts that affect their responses to achieving the global targets for sustainable development, and in ways that integrate national development goals. They also need to consider local autonomy and variations in development. In 2021, the Philippines transitioned to full devolution as a result of the Supreme Court's *Mandanas-Garcia* ruling, 29 years since the Local Government's implementation of decentralization in 1992. The government usually reformulates the PDP every six years upon the assumption to office of the newly elected president, while the legislature creates new laws and changes its membership after the national elections.

This discussion paper interrogates the bureaucracy's capacity to sustain and even enhance the monitoring of the SDGs implementation in the Philippines. Executive policies have provided direction to national government agencies. The National Economic and Development Authority (NEDA) and the Philippine Statistics Authority (PSA) were designated as hubs for implementing and monitoring the SDGs. Specifically, this paper examines the

government's policies, institutional frameworks, and the Philippines' Voluntary National Reviews (VNR) as national SDGs performance reports, focusing on (1) the extent of performance and gaps indicated by the data-monitoring results; (2) design of development plans and policies, and; (3) areas for policy and bureaucratic interventions to enhance the coordination and monitoring of progress on the global SDGs with national and local development goals. This study aims to provide evidence for policy and action to enhance the bureaucracy's capacity for SDGs implementation and monitoring as integrated into national and local development until 2030.

This paper takes a constructivist-institutional approach by using the sensitizing concepts of policy coherence, multi-level governance, and bureaucratic capacity. The data covers the implementation and monitoring of SDGs in the Philippines from 2016 to 2022. Monitoring and reporting on the SDGs results are vital in determining the need for policy and bureaucratic administrative change and capacity building to achieve development goals. Qualitative methods were used to collect and analyze the content of documents and key informant interviews.

The next section presents a brief background on the UN SDGs 2016-2030 and the PDP during the term of President Rodrigo R. Duterte from 2016-2022, following the initial preparation of then-outgoing President Benigno C. Aquino III, whose term saw the implementation of the UN Millennium Development Goals (MDGs). The succeeding section presents the data on the policy and institutional framework for the UN SDGs and Philippine performance in the VNR in the years 2016, 2019, and 2022. The last section analyzes the gains and gaps that indicate the need for policy change and bureaucratic capacity relevant to policy coherence and multi-level governance.

Bureaucracy's Capacities: Policy Coherence and Multilevel Governance for the SDGs

On 25 September 2015, the United Nations ended the Millennium Development Goals 2000-2015 and launched the Sustainable Development Goals 2016-2030 by adopting the

document, “Transforming the World: the 2030 Agenda for Sustainable Development” (UN 2015a). The SDGs expanded to 17 goals, 169 targets, and 232 indicators from the MDGs’ 8 goals, 21 targets, and 60 indicators (Reyes et al. 2019, 5). It is necessary to engage in intensive coordination and collaboration to achieve the SDGs and to interlink the 17 goals as a global effort (Feeny 2020, 346; UN 2015).

The MDGs laid the groundwork for global development. However, it was critiqued for failing to inter-relate development issues and goals (Rippin 2013, 38-44) and to engage the participation of diverse and multiple stakeholders (Haileamlak 2014, 284). Furthermore, the gaps in the MDGs’ implementation needed to be addressed, specifically on the following goals: 1) eradicate extreme poverty and hunger, 2) achieve universal primary education, 3) promote gender equality and empower women, 4) reduce child mortality, 5) improve maternal health, 6) combat HIV/AIDS, malaria, and other diseases, 7) ensure environmental sustainability, and 8) develop global partnership for development (UN GA 2000, 4-7; UN 2015b, 4-9).

Currently, the SDGs implementation in countries has been monitored via the VNR. Serious concerns point at the challenges of varying contexts, levels of development, resources, and capacities among different countries (Feeny 2020, 345–51). Implementing the SDGs’ interconnected goals, targets, and indicators, and the elusive goal of eradicating or even reducing poverty confront the bureaucratic capacities of every country. For instance, SDGs 16 and 17 address forging partnerships and networks, and strengthening institutions. SDG 16, specifically, points out the importance of governance for SDGs’ implementation at all levels, particularly since action occurs at the local level and among several institutions and stakeholders (IISD 2019). Furthermore, SDG 17.14 particularly sets the target for policy coherence for sustainable development, but it has been argued that policy coherence itself should be an organizing principle in accomplishing the SDGs (OECD 2015). As a driving force towards development, national governments take the burden for the SDGs’ implementation in their varying capacities, as indicated by the respective VNRs that are presented to the UN High Level Political Forum (HLPF) (UN HLPF 2022; UN DESA 2022a; 2022b).

The bureaucracy, located in the executive branch of government, carries the various tasks of policy implementation, including monitoring and reporting. Policies emanate from the executive branch, the laws from the legislature, and judicial decisions from the courts. Bureaucracy is perceived to be the organization with authority to do policy implementation through institutionalized structures and processes, and with professional experts (Olsen 2005, 5). It engages various policy actors and citizens through various functions related to public policies and public management (Mai 2015, 245–51). In doing so, the bureaucracy has been deemed to need improvement in its capacity to get work done, which is indicated by the demonstration of empirical and contextualized actions and outcomes (Williams 2021).

“Capacity” may be viewed as a collective term with various dimensions, such as policy coherence and multi-level governance. On the other hand, “capacities,” in a plural sense, consider policy coherence and multi-level governance as separate and distinct—yet related—concepts.

In particular, capacity for policy coherence refers to creating “synergy” and “integration,” such that common objectives are achieved, potential conflicts are minimized, and different stakeholders are able to take a synchronized direction (Morales and Lindberg 2017; Niemenmaa and Kivimaa 2021; OECD 2019). Capacity for multi-level governance (Meuleman 2019; 2021; Meuleman and Niestroy 2015) refers to the interactions across levels of government and layers in society (Lodge 2019). Multi-level governance brings in stakeholders through: (a) vertical top-down or bottom-up interactions of national and local levels; (b) horizontal interactions at either national or local levels, and; (c) cross-level interactions that coordinate and interlink sectoral concerns, such as among the government, other social groups, and institutions across national and local levels, including local communities (Lodge 2019, 30–31; IISD 2019; Meuleman 2019). As articulated in SDGs 16 and 17, bureaucracy’s capacities for policy coherence and multi-level governance will matter in order to accelerate the attainment of the SDGs by its deadline in 2030 and the Philippines’ collective vision for development in 2040.

Philippine Policy Framework and Bureaucratic Set-up for Sustainable Development Goals (SDGs) Implementation, Monitoring, and Reporting

In 2016, during the transition from President Benigno C. Aquino III to President Rodrigo R. Duterte, the global SDGs took effect for the period of 2016-2030. To continue the previous administration's preparation for the collective long-term vision for national development of the Philippines, *AmBisyon Natin 2040*, President Duterte signed Executive Order No. 05. This served as the guide for the Philippine Development Plan (PDP) 2017-2022, which would be followed for the duration of his term, and his own 0+10 Point Socio-economic Agenda (NEDA 2017, 11; 2016, 1-5).

Subsequently, President Duterte signed Executive Order No. 27 to set the mandate for all national government agencies, instrumentalities, and local government units (LGUs) to implement the UN SDGs, in alignment with the PDP and the Public Investment Program for 2017-2022, and in support of *AmBisyon Natin 2040*. In accordance with this policy, NEDA and the PSA were designated as the national government agencies primarily concerned with implementing, coordinating, monitoring, and reporting the SDGs (EO No. 27 2017; PSA Board Resolution No. 09 2017b).

Specifically, NEDA facilitates the consultative processes for national development plans and policies, as well as the crafting of pertinent documents on development, such as the collective national vision *AmBisyon Natin 2040*, and the PDP during presidential terms of office. NEDA is the dedicated national agency for the SDGs' coordination, monitoring, and reporting, which can be tracked through the accomplishment and presentation of a VNR. It steered the updating of the PDP ("We Recover as One") for adaptive measures in response to the COVID-19 pandemic (NEDA 2020a, 11; 2020c). NEDA's coordinating role also includes bridging national development with regional and local development plans by engaging various stakeholders.

Meanwhile, PSA manages the repository for national statistics and the analysis of SDG indicators (PSA Resolution No. 04 2016; PSA

2017a; PSA Resolution No. 09 2017b). Furthermore, PSA collaborates with NEDA on SDG-related functions, including the collection of data for policy and planning, as well as the accomplishment of the VNR.

For 2016, 2019, and 2022, the Philippines' VNRs report the gains and gaps in monitoring the results of the country's SDGs implementation, indicating the bureaucratic capacities of NEDA and PSA. Enhancing bureaucratic capacities towards achieving SDGs 16 and 17 for policy coherence and multi-level governance enable the government and other social sectors to participate in the SDGs' implementation.

Indicative Bureaucratic Capacities for SDGs Policy Coherence and Multi-Level Governance

Policy Coherence

NEDA, as the prime government agency for national development planning, exercised its authority to officially adopt the PDP 2017-2022, as decided by its Board and chaired by the President of the Philippines (NEDA 2017; 2022b). Updated in 2020 to respond to and recover from the COVID-19 pandemic (NEDA 2020c; 2020d), the PDP supported the collective vision *AmBisyon Natin 2040* and integrated the SDGs into the main thrusts for inclusive development, such as:

- Pursuit for “a healthy and resilient Philippines” (SDGs 1, 2, 3, and 12);
- Transformation of human capital for development and food resiliency (SDGs 2, 3, 4, 8, and 11);
- Empowerment of women towards gender equality (SDG 5);
- Improvement of economic growth and infrastructure (SDGs 6, 7 and 9);
- Equity and resilience across regions and a digital economy (SDGs 8 and 10);
- Sustainable ecological integrity of a healthy environment (SDGs 13, 14, and 15);

- Promotion of high-trust, responsive, and people-centered governance (SDG 16); and
- Maintenance of macroeconomic stability and competitiveness (SDG 17).

In the Philippines' monitoring report to the UN, its first VNR in 2016 raised the initial challenge of integrating the SDGs in national agencies and LGUs' priorities, policies, and plans (NEDA 2016, 27). At that time, consultations were held to discuss and plan for the Philippines' SDG indicators and the disaggregation of SDG-related data (NEDA 2016, 12-15).

In its second VNR in 2019, the Philippines prioritized and reported on 6 out of the 17 SDGs. It did not include values for all SDG indicators to measure accomplishment due to data gaps. However, the government began mainstreaming and monitoring the SDGs from national to sub-national levels, with participation coming from civil society, the business sector, academia, and development partners (NEDA 2019).

The third VNR in 2022 specifically narrated accomplishments for SDGs 1, 3, 4, 5, 10, 14, 15, and 16, amid widespread socio-economic, health, and environmental impacts of the COVID-19 pandemic (NEDA 2022a). However, despite progress on these few goals, the Philippines has yet to account for all the 17 SDGs.

Multi-level Governance in Mainstreaming, Monitoring, and Reporting the SDGs

The “whole-of-government” approach is illustrated by the engagement of various government agencies. This was the case in the accomplishment of SDG 8, which included the following Departments: Trade and Industry (DTI), Agriculture (DA), Labor and Employment (DOLE), Budget and Management (DBM), Education (DepEd), and Public Works and Highways (DPWH) (Reyes et al. 2019, 56). Furthermore, NEDA's sub-committee on SDGs' Technical Working Groups engages participation across government agencies.

Additionally, the “whole-of-society” approach involves the participation of civil society, business and industry, and other societal

sectors—as has been the case since the implementation of the MDGs during President Benigno C. Aquino III’s term. For the SDGs, NEDA’s Stakeholders’ Chamber enjoined “42 organizations from the private sector, academic institutions, civil society, and other groups” (NEDA 2022a, 18). NEDA used these networks in monitoring SDGs 4, 5, 14, and 15 in prioritized clusters concerning themes in: (1) health and resiliency, (2) economic, (3) social, and (4) the environment (NEDA 2022a, 4).

Furthermore, the “whole-of-nation PLUS” approach brings in all stakeholders, including “government agencies, local government units, businesses, academe, civil society, households, communities, and international development organizations” (NEDA 2022a, Foreword, 22). The Philippines has entered partnerships with international organizations, such as UN Habitat, for pilot projects to mainstream specific SDGs in areas in the country. Likewise, the country has joined international networks, such as the Group of Friends of VNRs, the Economic and Social Commission for Asia and the Pacific (UN ESCAP), and the SDG Forum for Southeast Asia, among others (NEDA 2022a, 22, 83-84). Community-level SDG data collection and monitoring has also helped generate sub-national and local disaggregated data, in line with the provisions of Republic Act No. 11315 regarding the establishment of a Community-Based Monitoring System (CBMS) (NEDA 2022a, 16, 83; Reyes 2021; Diokno-Sicat, Adaro, and Maddawin 2021).

Overall, the deployment of multi-level governance emanates from Executive Order No. 27, which acts as the mandate for the SDGs’ implementation and monitoring to be enacted at national and sub-national local government levels. As a result of the Supreme Court’s Mandanas-Garcia ruling, which granted local government a larger share in national tax incomes in accordance with the 1991 Local Government Code, the relationship between national and local government turned towards full devolution beginning 2021 (Cruz 2021).

In turn, NEDA, PSA, and the Department of Interior and Local Government (DILG) supported the SDGs’ mainstreaming, monitoring, and reporting by the LGUs based on the PSA Resolution

No. 04 of 2016 and the DILG-NEDA Joint Memorandum Circular No. 01 of 2018 (NEDA 2018; 2022a, 10). NEDA also empowered the training of LGUs in integrating the SDGs in local community plans and projects (Oosterhof 2018, 8). In addition, NEDA's Regional Development Offices updated their Regional Development Plans to align with the updated PDP 2017-2022 (NEDA 2019, 13; 2022a, 15-16; Reyes et al. 2019, 8).

Moreover, NEDA's Regional Sub-Committee on SDGs has monitored the SDG targets per region, highlighting the harmonization of projects and activities across levels of government (NEDA 2022a, 16). Also, the creation of the Voluntary Sub-National Review (VSR) and Voluntary Local Review (VLR) aimed to reach and upload locally grounded data (NEDA 2022a, 90-92). Lastly, for its part, PSA promoted the submission of locally generated data on development programs to the SDG Watch website, based on the Core Regional SDG Indicators (CoRe-SDGI) (NEDA 2022a, 16; PSA Resolution No. 12 2019).

Monitoring Results: Progress and Gaps

Data Collection Outcomes

Monitoring the SDGs' implementation has tracked some progress in outcomes, but remains inadequate to determine the goals' full attainment. The SDG indicators are tracked in three tiers: Tier 1-indicators with an "established methodology" for data that are regularly produced; Tier 2-indicators, with an "established methodology" for data that are not regularly produced; and Tier 3-indicators, with no "established" methodology, or are "being developed or tested" (NEDA 2016, 17).

Data in 2016 classified only 96 of 241 indicators in Tier 1, 51 in Tier 2, and 70 in Tier 3 (NEDA 2016, 17). Data gaps continue to appear in the 2017 monitoring, wherein 156 verified national indicators were in Tier 1, but of these, 103 were global indicators and the rest were either supplementary or proxy indicators (NEDA 2019, 14-15). Moreover, 91 of 156 indicators were either provisional or final

targets, with only 10 indicators for reporting and 55 indicators for review (NEDA 2019, 14–15).

While the 2019 data shows progress in monitoring and reporting, only 6 out of 17 SDGs have statistical data that compares 2015 baseline statistics with 2019 data for 6 SDGs. Thus, it specifically shows the upward and downward trends in statistical data for SDGs 4, 8, 10, 13, 16, and 17 (NEDA 2019, 4–5, 17–40; Reyes et al. 2019, 1–4, 17, 43, 65, 98, 105, 125).

Despite the COVID-19 pandemic in 2020, the bureaucracy remains dedicated to the SDGs' implementation and monitoring. NEDA and the PSA SDG Watch reported quantitative measures on the 17 SDGs and shared qualitative cases of innovative best practices conducted for SDGs 1, 4, 5, 14, and 15. In turn, quantitative data presented in the 2022 VNR showed the increase and decline of SDG indicators for the periods 2015-2016, as compared to 2019-2020 (NEDA 2022a, 39–60; see Annexes).

Monitoring Gaps

According to data monitoring reports, the Philippines ranked 103rd among 165 states in 2021 on the overall achievement of the SDGs (Sachs et al. 2021, 370–71), then improved to 95th among 163 states in 2022 (Sachs et al. 2022, 358–59). Enhancement in SDG implementation may yet improve the Philippines' global ranking, as it aims to cover more extensively all the 17 SDGs by the deadline in 2030. The monitoring results indicate the imperative to sustain and enhance the gains over the past years and strive for wider reach of inclusive development in years before the 2030 deadline.

Lessons from the implementation of the UN MDGs point to the issues of using a distinctly sectoral approach towards development, with inadequate participatory processes. In turn, these issues are addressed by SDGs 16 and 17, which are both oriented towards policy coherence and multi-level governance. Given the Philippine experience, the observed gaps in SDGs' implementation, monitoring, and reporting are found in the following areas:

- Accountability for monitoring and reporting in the public sector, including but not limited to: national agencies, government instrumentalities, local government units, the private sector, businesses, and other civil society organizations;
- Integration of the global SDGs with national and local government plans, policies, programs, and project priorities;
- Harmonization of data collection, storage, and management across levels of government and society;
- Upgraded country-wide digital infrastructure for SDG data reporting and collection;
- Public awareness on the SDGs; and
- Civic participation in achieving the SDGs.

Specifically, current presidential executive orders remain insufficient for harmonizing the directions of national, regional, and local governments, as well as other stakeholders (e.g., the business sector, civil society, and the academe). Consequently, identified areas for intervention include developing and/or improving communication and awareness-building strategies, localization, multi-stakeholders' consultation and partnerships for resources, funding, mobilization, and methodologies for SDG indicators, measurement, data disaggregation, collection, monitoring, and reporting (COA 2018; Guillen 2017; 2021). Furthermore, the digital system and infrastructure are inadequate for interconnectivity in monitoring and reporting the SDGs from national and across local levels. The SDG targets and indicators still lack disaggregation to be "granular," aligned, harmonized, and contextualized for efficient and representative data collection, storage, management, and reporting. Likewise, the SDG Watch website needs to be sustained and enhanced as a key platform for SDG data collection, monitoring, and participation among diverse stakeholders (Rebullida and Miranda 2021a; 2021b).

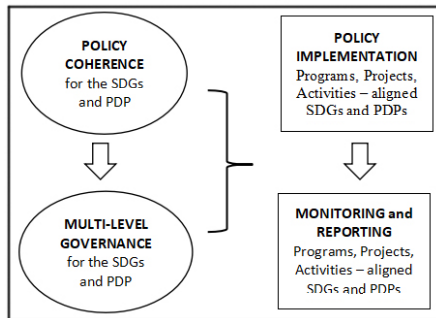
These aforementioned gaps are recognized in several pending legislative proposals and resolutions in both the Philippine Senate

and House of Representatives,⁴ which aim to strengthen SDGs' adoption, implementation, monitoring, and reporting at national and local government levels. Specifically, the objectives of these legislative proposals include the creation of an SDG council, funding, and measures for specific SDGs. Beyond executive orders, legislation may be enacted to further sustain and enhance the SDGs national-local alignment and implementation.

Analysis, Conclusions, and Recommendations

Based on documents, secondary data sources, and key informant observations, the Philippine government has executed the UN SDGs, with some progress on its 17 goals—specifically, with more quantitative measures and qualitative descriptors on at least six of these goals. Illustrating the data's narratives, there is evidence to identify the Philippine initiatives in relation to policy coherence and multi-level governance as the impetus for policy implementation, monitoring, and reporting (Figure 1).

Figure 1. Policy Coherence and Multi-Level Governance Capacities for Bureaucracy's Implementation, Monitoring, and Reporting on the SDGs in the Philippines.

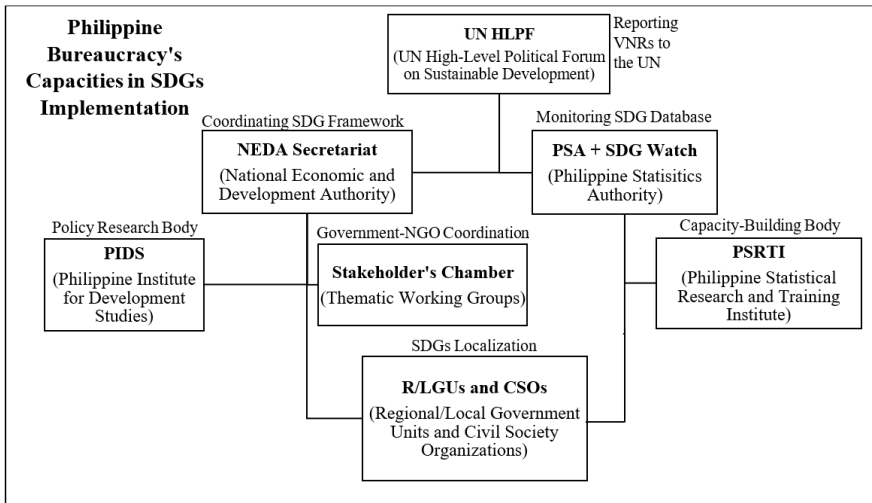


Source: Rebullida and Miranda 2022.

4 Examples include the following bills: creating an SDG council for national and local government (i.e., H.B. No. 7504); urging all legislation to adopt the SDGs (i.e., H. Res. No. 398 and H. Res. No. 27); funding SDG programs (i.e., H.B. No. 6790; H.B. No. 4390; H.B. No. 6054; S.B. No. 769; and S.B. No. 1205); and reporting on the SDGs' implementation to Congress (i.e., H.B. No. 2235) (Rebullida and Miranda 2021b, 6–9). Senate bills also addressed the SDG framework, and specific measures for specific SDGs (i.e., S.B. No. 65; S.B. No. 1362; S. Res. No. 10; S. Res. No. 44; S. Res. No. 302; S. Res. No. 393; S. Res. No. 404; S. Res. No. 413; S. Res. No. 865; S. Res. No. 919; see Rebullida and Miranda 2021b, 8–9).

Analyzing the VNRs of 2016, 2019, and 2022, the multi-level governance of the Philippines is demonstrated by its organizational set-up for enabling participation of diverse stakeholders from different sectors. Based on Executive Order No. 27, NEDA, as the principal socio-economic developing planning agency, coordinates the SDGs' implementation, monitoring, and reporting. On the other hand, the PSA is the primary repository of SDG data. NEDA's Sub-Committee on the SDGs, with Technical Working Groups for government agencies and the Stakeholders' Chamber for non-state stakeholders, provides platforms for policy coherence and multi-level governance. Figure 2 indicates the application of whole-of-government, whole-of-society, and all-of-nation approaches for SDGs' implementation, monitoring, and reporting.

Figure 2. The Philippine National-Subnational Structure to Implement, Monitor, and Report UN SDGs.



Source: Rebullida and Miranda 2021a, 4; 2022.

The monitoring reports of the VNRs show progress in some specific SDGs, and gaps in other SDGs (Table 1). In the VNR of 2022, there are inputs for SDGs 1, 3, 4, 5, 10, 14, 15, and 16, as monitored during the COVID-19 pandemic.

Table 1. Comparative Overview of SDG Progress and Gaps from the 2016, 2019, and 2022 VNRs

Legend for Table 1: “X” – SDG is not clearly or directly prioritized, or the SDG did not have a specific and dedicated section in the VNR;
 “✓” – SDG is prioritized, and the SDG has a specific and dedicated section in the VNR;
 “!” – SDG appears to be at least noted in the VNR, but has no specific and dedicated section in the VNR.

UN SDG	VNR 2016	VNR 2019	VNR 2022
1. No Poverty	Philippine Context and Experience on Accomplishing the UN MDGs Developing UN SDGs' Indicators and Targets	1.X	1.✓
2. Zero Hunger		2.X	2.!
3. Good Health and Well-Being		3.X	3.✓
4. Quality Education		4.✓	4.✓
5. Gender Equality		5.X	5.✓
6. Clean Water and Sanitation		6.X	6.!
7. Affordable and Clean Energy		7.X	7.!
8. Decent Work and Economic Growth		8.✓	8.!
9. Industry, Innovation, and Infrastructure		9.X	9.!
10. Reduced Inequalities		10.✓	10.✓
11. Sustainable Cities and Communities		11.X	11.!
12. Responsible Consumption and Production		12.X	12.!
13. Climate Action		13.✓	13.!
14. Life Below Water		14.X	14.✓
15. Life on Land		15.X	15.✓
16. Peace, Justice, and Institutions		16.✓	16.✓
17. Partnerships for the Goals		17.✓	17.!

Source: Rebullida and Miranda 2022.

In conclusion, the findings in this discussion paper point to areas to be sustained and enhanced, and gaps to be addressed in the remaining years before the 2030 deadline of the UN SDGs, and until

2040, in accordance with the timeframe of the Philippine *AmBisyon Nation 2040* and the new PDP 2022-2028 under President Ferdinand R. Marcos, Jr. The methodologies for setting and aligning Philippine national and local indicators for sustainable development—aligned with global SDGs—are on top of the list to accompany national and local data collection, storage, management, and reporting systems. The gaps in national-local mainstreaming, monitoring, and reporting of the SDGs, along with improving country-wide digital infrastructure, offer opportunities for innovative interventions in enhancing the Philippines’ bureaucratic capacities for both policy coherence and multi-level governance. Furthermore, expanding social platforms for public awareness and sectoral participation on the SDGs should also be enhanced.

With regard to future directions, current resources and best practices in achieving the SDGs may be augmented by executive policies, agency projects, and legislative initiatives. Likewise, they may enable innovative interventions for improving bureaucratic capacity. These may set mandates for alignment of national government agencies and local government units on their plans, objectives, policies, programs, projects, and databases and systems for sustainable development. It is also recommended that human resources and experts are tapped for technological and methodological disaggregation, harmonization, monitoring, and reporting of SDG targets and indicators, which will also require budget appropriation. In the end, the findings and gaps of the SDGs’ implementation, monitoring, and reporting, as noted in this discussion paper, highlight the continuing need to develop, sustain, and enhance a more aligned, coherent, and participatory approach towards achieving the SDGs by 2030. Similarly, this will support the accomplishment of *AmBisyon Natin 2040*, as the Philippines’ collective vision for sustainable development.

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