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The monitoring and evaluation challenges of the sustainable development goals: An assessment in three European countries

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Abstract

While discourse about the Sustainable Development Goals (SDGs) has primarily focused on 'whether the goals' are achieved, there remains limited understanding of how developed countries organize their monitoring and evaluation (M&E) systems, which play a crucial role in tracking progress towards the SDGs. In this contribution, we unpack the M&E frameworks of Belgium, the Netherlands and the United Kingdom. To do so, we have devised an analytical heuristic that combines insights from the literature on policy performance measurement and measurement infrastructures with the more specific literature on SDG governance. Through document analysis and elite interviews conducted in 2021, our findings highlight similarity in underdeveloped M&E frameworks, rather than significant variation across the three case studies. The results do not suggest a linkage between SDG performance and the development of M&E frameworks.

KEYWORDS
2030 agenda for sustainable development, Europe, measurement infrastructures, monitoring and evaluation, sustainable development goals governance

1 | INTRODUCTION

The formulation of sustainable development goals (SDGs) represents a significant normative and conceptual shift in development governance. To fulfil international, non-binding pledges (statements of social and political priority), the 17 SDGs constitute a framework of 169 targets (time-bound benchmarks of policy performance) and 231 indicators (tools for measuring progress) designed to support national planning and reporting (Allen et al., 2020). The SDGs place a strong emphasis on 'goal setting' (Kanie & Biermann, 2017) and 'governance by numbers' (Davis et al., 2012; Hansen & Porter, 2012), thereby reinforcing measurable sustainable development norms and moral imperatives, ensuring economic development and social equity, and respecting environmental limits (Holden et al., 2017, p. 214). Developed

countries are also engaged in pursuing the SDGs to attain the 'universal aspiration for human progress' (Fukuda-Parr & McNeill, 2019, p. 6).

In light of this context, the 2030 Agenda for Sustainable Development (UN, 2015a) necessitates the development of appropriate country-led monitoring and evaluation (M&E) frameworks. Monitoring focuses on measuring progress towards the goals, while evaluation examines whether progress is efficient, effective, equitable, and relevant (Lucks & D'Errico, 2016, p. 1). Evaluation provides evidence as to how and why results are—or are not—being achieved, which is crucial for designing policies and implementing programs (Lucks, 2021, pp. 2–3). Therefore, achieving the SDGs demands a strong commitment towards evidence-informed policymaking (Allen et al., 2021; Fukuda-Parr & McNeill, 2019, p. 6): national governments and ministries need to comprehend

their contributions and gauge advancement towards targets, relying on the requisite evidence (Pintér et al., 2017). As a result, the 2030 Agenda 'also calls for strengthening of national data systems and evaluation programs' (Lucks, 2021, p. 2), which are integral to the implementation of the SDGs themselves (Niestroy et al., 2019).

Constructing a customized M&E framework is thus a pivotal facet of the intricate SDG governance challenges (Kanie & Biermann, 2017). Apart from updating governments on their advancement in SDG goal accomplishment (Allen et al., 2021; Lucks, 2021; van Zeijl-Rozema et al., 2008), having accurate M&E information is imperative for accountability purposes (Karlsson-Vinkhuyzen et al., 2018). It is, for instance, an important source for countries' Voluntary National Reviews (VNRs), which are periodic and inclusive reviews of progress at the national or sub-national levels (United Nations Department of Economic and Social Affairs, 2019). VNRs aim to share experiences, successes, challenges and lessons learned in order to facilitate SDG achievement (see also Sebestyén et al., 2020). As external reporting tools, VNRs serve as accountability instruments for stakeholders and actors worldwide to assess whether a society aligns its preferences with the SDGs. In summary, having sound M&E information is critical for both intra-governmental and external control purposes (van Zeijl-Rozema et al., 2008).

However, there are indications that collecting data to support SDG implementation is not always a priority. Even though most countries have adopted national development strategies aligned with the 2030 Agenda, only 35% of governments had systems in place to monitor the implementation of those strategies, according to a 2019 review by the Global Partnership for Effective Development Co-operation (Lucks, 2021, p. 5). In Europe, we are aware that there is variation in governments' capacity to monitor and review SDGs (Niestroy et al., 2019), as the process of constructing an M&E framework for the SDGs is primarily at the discretion of national administrations. The 2030 Agenda provides limited guidance in this regard (Ofir et al., 2016; Biermann et al., 2017, but see Lucks, 2021 who provides practical guidance on strengthening national M&E systems and Niestroy et al., 2019 for best practices in Europe).

Despite the importance of M&E for the SDGs, there is surprisingly limited understanding of how governments conceptualize and organize their M&E actions to track progress towards the SDGs (Vaessen & D'Errico, 2018). Observers (Allen et al., 2021) have expressed concerns about the limited attention given to strengthening SDG M&E frameworks compared to the focus on whether the goals are achieved (but see Allen et al., 2018, 2020; Niestroy et al., 2019; Razzaq et al., 2020; Lepenies et al., 2023). In this article, we address this knowledge gap, and analyse how three European countries—Belgium, the Netherlands, and the United Kingdom—equip themselves to measure, monitor and evaluate their own progress toward the multifaceted concept of sustainable development. In comparative benchmark studies, Northern and Western European countries are among the most advanced in SDG implementation, leading us to expect significant attention towards M&E. However, there is also variation in SDG performance, and levels of evaluation institutionalisation which we anticipate seeing reflected in the development of their respective M&E

frameworks. Our exploratory research is guided by the following research question: How have the governments of Belgium, the Netherlands, and the UK organized their M&E frameworks for the SDGs?

By examining the M&E infrastructures in these countries, we can gain a better understanding of how governments in developed countries tackle the complex governance challenges posed by the SDGs. As such, our study contributes to an emerging literature on the institutional design and governance of SDG infrastructure (Bandola-Gill et al., 2022; Breuer et al., 2019; Breuer & Leininger, 2021; Lepenies et al., 2023; Meuleman, 2018; Niestroy et al., 2019; Persaud & Dagher, 2021; Tosun & Leininger, 2017) and the broader literature on sustainable governance (Kanie & Biermann, 2017; van Zeijl-Rozema et al., 2008; Xue et al., 2018). The research is also relevant for policy practitioners: the comparative assessment can be read as a mid-term evaluation of the three governments' approach to organizing M&E for the SDGs, which helps identify areas of improvement. These lessons are relevant beyond policy makers in the three countries studied.

The following section establishes the analytical framework for comprehending the components of an M&E framework. Section 3 outlines our methodological approach, followed by a discussion of the empirical findings in section 4. In Section 5, we discuss the most important patterns across our three case countries, along with their implications. Finally, we conclude the article by summarizing the significant lessons learned in Section 6.

2 | ANALYTICAL FRAMEWORK

In this article, we aim for a comprehensive understanding of countries' M&E frameworks. We developed our own analytical heuristic, combining the literature on policy performance measurement and measurement infrastructures with the more specific literature on SDG governance. Particularly informative for our investigation is the 'framework of frameworks' approach by Gudmundsson et al. (2016, p. 193). According to the authors, the development of a framework for selecting and organizing (combinations of) indicators involves three basic questions (Gudmundsson et al., 2016, p. 171): 'why' is information needed, referring to the intention and application; 'what' information is needed, referring to the specific issues or impacts measured; and 'how' is information to be delivered, referring to the framework operation (see Lepenies et al., 2023 for a similar approach). We maintain that this logic can also be applied to the design and organization of M&E frameworks in general, in which a monitoring system of policy indicators will constitute the informative basis for targeted policy evaluations. Building upon this overarching framework, we operationalized specific dimensions into sub-concepts to account for the specific characteristics of the SDG governance. Collectively, these dimensions and sub-concepts depict how M&E frameworks for assessing the progress towards SDGs are organized at national level (see Table 1 which provides also an overview of indicators and examples of international practice associated with the different elements). As should be clear, we focus on the meso-(institutional) level of analysis,

TABLE 1 Dimensions and sub-components of an SDG M&E framework.

M&E dimension	Sub-components	Indicators

Intention	Political support for the SDGs	• Adoption of SDGs in legislation
		    Example: Nepal's Constitution includes aspirations closely aligned with SDG targets. (Lucks, 2021)
		• Existence of a high-level national committee for SDG strategy development
		    Example: Lebanon developed a national committee for the implementation of SDGs and the drafting of VNR (Lucks, 2021)
		    Example: Chile established a National Council for the 2030 Agenda Implementation (UN, 2023. Countries: Chile)

	Institutional provisions for integrating the M&E of SDGs into policymaking	• The presence of nodal bodies or SDG Hubs *Examples* can be found in Afghanistan, Bangladesh, Bhutan, India, Nepal, Pakistan, and Sri Lanka (Razzaq et al., 2020)
	Stakeholder involvement in the M&E of the SDGs	• Government-initiated activities and institutions to involve non-state stakeholders through committee membership or consultation *Example*: South Africa engaged with numerous stakeholder groups throughout the process to gather various forms of evidence (Lucks, 2021)
Procedure	Administrative capacity of the SDG coordinating unit	• Personnel is necessary for coordinating government departments towards the SDGs

	Administrative practices for the co-ordination of SDG M&E	• Periodic reviews carried out by nodal and departmental agencies
		    Examples can be found in Afghanistan, Bangladesh, Bhutan, India, Nepal, Pakistan, and Sri Lanka (Razzaq et al., 2020)
		• Multi-sectoral collaboration mechanisms and interdepartmental working groups
		    Example: Chile established an intersectoral governmental group to promote government coherence (UN, 2023. Countries: Chile)

Substance	Quantity and quality of collected monitoring and evaluation data	• Number of SDG indicators • New SDG-based impact assessment frameworks *Example*: Spain has developed an SDG impact analysis for legislative initiatives, including external and global impact, and extended its foreign policy impact assessment to include the SDGs. (UN, 2023. Countries: Spain).
	Consideration of trade-offs and synergies between SDGs	• Mechanisms for dealing with trade-offs that are linked with the concept of policy coherence in national development policy (Nilsson & Weitz, 2019)

which has a long tradition in sustainable development (see e.g., Eldridge & Nisar, 1995). We do not delve into specific indicators or evaluation studies concerning particular policy interventions.

The first *why* question concerns the intention and purpose of the monitoring data collected, and the evaluations conducted. Central to this dimension are country-specific level political support achieved through formalised commitments and measurable pledges by governments, and institutional arrangements to strengthen and integrate SDGs into pre-existing policies (Biermann et al., 2017; see also Hickmann et al., 2023 on MDGs). For instance, Razzaq et al. (2020) and Lucks (2021), in their analysis of national institutional arrangements for implementing SDGs, underscore the significance of a high-level national committee tasked with SDG strategy development, planning, and coordination of VNR drafting. Correspondingly, legislation promoting SDG implementation can wield a crucial influence (Lucks, 2021; Sarvajayakesavalu, 2015). Closely related, the 'intention' dimension also encompasses the deliberate use of M&E data, particularly the extent to which institutional provisions ensure the discussion of findings and their integration into policies. In this context, there are examples of 'nodal bodies' (Razzaq et al., 2020) and 'SDG Hubs' (Lucks, 2021) designed to encourage the integration of SDGs M&E into actual policymaking. Equally important is the involvement

of stakeholders (UN, 2015a, 2015b), which can be secured through consultation or committee membership (Razzaq et al., 2020, pp. 193–194). Stakeholders can be a valuable source of legitimacy (Sénit, 2020), helping national governments in achieving their goals (Hickmann et al., 2023), selecting the most relevant indicators (Becker, 2004) when crafting an SDG M&E framework (Lucks, 2021; Razzaq et al., 2020), and fostering ownership of the development agenda and the M&E framework (Lucks et al., 2016).

The second dimension focuses on *how* data and information are collected (Gudmundsson et al., 2016, p. 175) and encompasses the administrative capacity and procedural aspects of an M&E framework. Our specific interest lies in mapping administrative resources and procedures and for ensuring a whole-of-government approach to SDG M&E (Biermann et al., 2017, 2022; Hickmann et al., 2023). Practices for effective administrative coordination include, for instance, periodic reviews carried out by nodal and departmental agencies (Razzaq et al., 2020). Another such practice is the establishment of cross-sectoral collaboration mechanisms (Razzaq et al., 2020) and interdepartmental working groups (Nilsson & Weitz, 2019) that ensure the involvement of sector-specific departments.

The final pertinent question is about *what* M&E information is needed (Gudmundsson et al., 2016, p. 175) and refers to the

substance of data that is mobilized for adequate follow up of countries' progress towards the SDGs. In this context, scholars stressed the importance of integrating the SDGs into (new) impact assessment frameworks 'which enable qualitative assessments along all 17 dimensions' (Nilsson & Weitz, 2019, p. 260; see also Radaelli, 2021). For the purposes of our analysis, we identify whether the M&E information collected is deemed of sufficient quantity (as the basic problem of the SDGs is a lack of data) and quality (Allen et al., 2020, 2021) by the civil servants with a key role in implementing the M&E framework, and whether SDGs have shaped the impact assessment process. Specifically, we look at the extent of integration of SDGs in policy appraisals. Besides attention for the quantity and quality of M&E data collected, we will also consider whether countries sufficiently consider trade-offs and synergies between the SDGs, consistent with the interconnected nature of the 17 SDGs (Ofir et al., 2016; see also Hickel, 2019 on the contradiction between continued global economic growth and ecological sustainability). As shown in the context of the MDGs, failing to view development from such a holistic perspective can lead to weaknesses in national development planning and evaluation systems (Ofir, 2015; Ofir et al., 2016). Thus, we will verify whether countries' M&E frameworks indeed account for trade-offs and synergies between the different goals relating to the SDGs. Specifically, we assess whether governments have adopted procedures for dealing with trade-offs, and whether they have adjusted their impact assessment or evaluation procedures for identifying such trade-offs (Nilsson & Weitz, 2019).

Altogether, the three dimensions—Intention, Procedure and Substance—provide a holistic analytical framework for capturing cross-country variation in SDG M&E frameworks. Only more advanced systems will equally develop and invest in all the institutional facets of the framework (Gudmundsson et al., 2016, p. 194, see also Van Dooren, 2009 and Yamin, 2019). While we analytically distinguish between the three dimensions, they are not fully independent from each other. A lack of investment in one dimension may jeopardize the development of the other two dimensions.

3 | METHOD

3.1 | Case selection

In different rankings, countries from Western Europe are among the most advanced in SDG implementation (Hametner & Kostetckaia, 2020), making it a typical (Seawright & Gerring, 2008) empirical area where substantial attention to M&E of the SDGs can be expected. Within this leading group, we aim to prioritize diversity in SDG performance, as we anticipate that these variations also reflect different levels of effort in M&E. The article therefore focuses on the arrangement of M&E frameworks in Belgium, the Netherlands, and the UK. The Netherlands typically ranks high in several benchmark studies of the sustainable development progress in Europe (Janković Šoja et al., 2016; Muff et al., 2017; Pérez-Ortiz et al., 2014). Comparatively, the UK ranks lower but still qualifies to be a 'top' performer in

a study (Bolcárová & Kološta, 2015). Belgium has lower achievement values, relatively speaking, and does not rank at the top in any comparative benchmark studies. This ranking is also confirmed by Hametner and Kostetckaia (2020) in their assessment of European countries' SDGs performance over 15 years. Based on the simple mean across the 99 EU SDG indicators, Netherlands is 4th, UK 8th, and Belgium 12th out of 28 European countries. Interestingly, empirical analyses revealed that European countries' sustainable development performance corresponds relatively well with prevailing socio-economic models with the three selected countries representing different principal models, that is the social democratic model (Netherlands), the conservative model (Belgium) and the liberal model (UK) (cf. Hametner & Kostetckaia, 2020; Steurer & Hametner, 2013). While SDG achievement is affected by a multitude of institutional variables (see e.g., Biermann et al., 2017; Reverte, 2022), it is plausible to see this variation in performance also reflected in the organisation of M&E frameworks. We therefore expect the Netherlands to have the most developed M&E framework, followed by the UK and Belgium. This expectation is also supported by the fact that the Netherlands ranks among the highest in comparative indices on evaluation institutionalisation, with the UK and Belgium lagging behind at similar levels (Stockmann et al., 2020). Having a generally well-advanced evaluation system will likely support the development of an M&E system specifically for the SDGs.

3.2 | Data collection and analysis

In seeking to uncover the intricacies of the SDG M&E frameworks in the three countries, we complement interviews with document analysis of Voluntary National Reviews (VNRs). This methodological combination allows us to yield the necessary material for each of the dimensions of the framework.

We conduct content analysis of VNRs from each country because they serve as a key source of information. As stipulated by the 2030 Agenda, states are encouraged to 'conduct regular and inclusive reviews of progress at the national and sub-national levels which are country-led and country-driven' (UN, 2015a, paragraph 78). For the purpose of our study, VNRs are dually instructive; first, they include comprehensive information regarding the M&E processes in place within each country. This includes detailing which government ministries or departments are in charge of monitoring SDGs, the processes and methodologies of data collection for the SDG indicators, the institutionalization of SDG related policies, the actors involved in data collection and evaluation, and monitoring processes undertaken by government bodies to ensure progress towards the SDGs. Second, VNRs also act as formalized accounts of states' involvement with SDGs, and as such reflect governments' official rhetoric about the SDGs.

Next, we conducted a series of high-level interviews with representatives from governing bodies integral to the M&E of progress towards the SDGs (see Table 2 for the overview). The interviews, all conducted in the period January 2021 to June 2021, include statistical

TABLE 2 List of interviews.

Country	Organisation respondents	Date of interview
Belgium	Federal Public Service Foreign Affairs	26/2/2021
	Court of Audit (two participants)	22/1/2021
	Belgian Statistical Office (Statbel) and Federal Planning Bureau	12/3/2021
The Netherlands	Ministry of Foreign Affairs	19/2/2021
	Court of Audit (two participants)	22/1/2021
	Central Bureau of Statistics (CBS)	21/6/2021
UK	Office for National Statistics (ONS)	26/3/2021

authorities, national audit offices, and foreign ministries. While statistical authorities are tasked with the collection and analysis of data related to the SDG indicators, national audit offices conduct reviews of the spending and organisation of efforts towards SDGs. Foreign ministries typically coordinate states' (international) activity relating to the SDGs, including the relationship with the UN, and sustainable development initiatives abroad. In Belgium, we conducted an interview with representatives from Statistics Belgium and the Federal Planning Bureau jointly, and interviewed a representative from the Foreign Ministry and two representatives from the Court of Audit. In the Netherlands, we conducted interviews with a representative from the Central Bureau of Statistics (CBS), the SDG team in the Ministry of Foreign Affairs, and two auditors of the National Court of Audit. In the UK, we conducted an interview with a key representative of the Office for National Statistics. Respondents were recruited through snowball sampling. We provided an explanation to the respondents about the profile of elite interviews we were seeking, and requested relevant names and contacts. All interviews were conducted in a semi-structured way, allowing for comparison of the material while also accommodating certain country-specific emphases. Multiple authors of this article attended each interview to ensure comparability. The interviews (all lasting around 60 min) were recorded and fully transcribed. We agreed with the respondents that their answers would be attributed anonymously. The views and opinions expressed do not represent the official views or positions of the respondents' organisations.

Because only one interview was possible in the UK, we conducted content analyses of additional key UK policy documents drafted in the context of the SDGs that were available at the time of data collection (until June 2021). The House of Commons' International Development Committee's report on 'UK progress on the Sustainable Development Goals: The Voluntary National Review' (2019) stood in place of an interview with a representative from the policy-side

of SDG monitoring and evaluation. We then conducted a systematic screening of the National Audit Office's website to garner reports related to the SDGs, yielding two relevant reports: 'Improving the lives of women and girls overseas' (National Audit Office, 2020) and 'Environmental metrics: government's approach to monitoring the state of the natural environment' (National Audit Office, 2019). The latter document stands in place of an interview with the NAO, who could have provided information regarding auditing of SDG practices in the UK. Together, the information collected from content analysis of both our elite interviews as well as the VNRs and other supplementary official UK documents was sorted and analysed along the three core dimensions and sub-components of our analytical framework presented in Table 1, which we summarise in the following section.

4 | EMPIRICAL FINDINGS

4.1 | Intention

Political support for the SDGs appears to be strong in Belgium, at least considering that sustainable development has been integrated into its constitution since 2007. However, we were informed that the transition from the millennium development goals (MGDs) to the SDGs created some discontinuity in Belgium, requiring the executive branches responsible for the SDGs to reconceptualize the goals (Belgium Interview 1). In the other two countries, there is no legislation supporting the implementation of SDGs. Their main political impetus stems instead from the perception of being leaders in the SDG policy discourse at the international level. The Netherlands, in particular, has been engaged with the SDGs since their inception and was the first SDG member country to produce a baseline report of indicators (Netherlands Interview 3; Netherlands VNR 2017). The creation of this report demonstrated a clear political willingness to engage in the SDGs, particularly with the involvement of Statistics Netherlands (CBS) (Netherlands Interview 3). Similarly, the UK played an active role in the initial development of the SDGs within the UN circles (UK interview), displaying a specific commitment to leaving no one behind in pursuit of, specifically, gender equality and peace and security (UK VNR 2019, p. 5).

The strong emphasis on sustainable development in Belgium is reflected at the institutional level with the creation of the Inter-Ministerial Conference on Sustainable Development (IMCDO). IMCDO is a forum that includes all ministers responsible for sustainable development in the federal country (Belgium Interview 1). However, while 'formally coordination should be in the hands of the IMCDO, they are currently dormant' (Belgium Interview 2). In practice, the responsibilities of the IMCDO have largely been taken over by the CoorMulti (Belgium Interview 1), a multilateral coordination body within the Federal Public Service Foreign Affairs. CoorMulti is responsible for 'everything that needs to be done to draft the next international reporting' (Belgium Interview 2). This institutional change has led Belgium to align with the other two countries where the responsibility for SDG governance lies with the Minister of

Foreign Affairs. While the SDGs require domestic as well as internationally-faced policymaking, this positioning reflects the common perception that the SDGs are primarily relevant for developing countries and international aid (Belgium Interview 1), raising questions about the real political support of Belgian institutions for adequate M&E of the goals domestically.

Similarly, in the Netherlands, the overall coordination is situated in the Ministry of Foreign Trade and Development Cooperation 'because of the historical link of SDGs policy with the UN context' (Netherlands Interview 1), and supporting the conceptualization (framed as 'arrogance' by one respondent, Netherlands Interview 2) that the SDGs are less relevant for the Netherlands as a developed state (Netherlands Interview 2; and Netherlands Interview 3). As part of the Ministry of Foreign Affairs, which traditionally engages with the UN and various international cooperative initiatives, the SDGs Team's mandate is to determine what is needed in government and society to move towards the SDGs. The Team, headed by the National SDG Coordinator, indeed plays a role in connecting various initiatives, 'like a spider in the web' (Netherlands Interview 1). Moreover, the National SDG Coordinator also chairs the inter-ministerial working group, responsible for coordinating the delivery of government-wide products such as the VNRs. Given this role, the SDGs Team itself suggested to the Court of Audit that it would be more logical to be placed under the control of the Prime Minister within the Ministry of General Affairs for more effective functioning (Netherlands Interview 2).

The UK follows a similar institutional approach, with the Foreign Commonwealth and Development Office (FCDO)[1] ultimately responsible for the SDGs and the VNRs. The Parliamentary Committee's review of the UK's VNR and progress towards the SDGs has criticized this decision as 'simply wrong,' citing the limited domestic levers, lack of resources, and inability to adequately monitor the SDGs domestically within the FCDO (House of Commons International Development Committee, 2019, p. 3). Similar to the Dutch SDG team's request to the Court of Audit, the Parliamentary Committee recommends that the Cabinet Office should assume political leadership and responsibility for ensuring clear communication, implementation of the SDGs and coordination with devolved administrations (House of Commons International Development Committee, 2019, pp. 4, 6).

When examining the *provisions for integrating the monitoring and evaluation (M&E) of the SDGs into policymaking*; all three countries show a low level of commitment. In Belgium, the institutionalization of the SDGs and the assessment of progress towards their realization involve the formulation of policy plans by various individual government departments (Belgium Interview 2). Additionally, IMCDO introduced the National Sustainable Development Strategy (NSDS) (Belgium Interview 2). However, the NSDS is very general in nature, lacking specific M&E objectives and action points. According to an interviewee, 'there are some cooperation projects, but it's not that substantive. It's more about how the public is going to be informed [and] reporting' (Belgium Interview 2). Most of the projects outlined in the NSDS have not been implemented due a 'lack of political commitment' (Belgium Interview 2). Furthermore, while the official VNR claims that the drafting process 'has played a pedagogical and

instrumental role, thereby also maximizing the peer learning potential inherent to the Belgian federal system … [and] has ensured a much-needed high-level political impetus' (VNR 73), a 2019 federal report concluded that filtering SDG data and indicators back into political discussion is not a priority for political authorities (Belgium Interview 1; Federaal Planbureau, 2019).

There has been no national strategy and planning to integrate SDGs into policymaking in the other two countries. In the Netherlands, notwithstanding crosscutting official discourse about the SDGs involving commitments from departments across the government, and their integration into National Development Plans (Netherlands VNR 2017, p. 6), there is no clear cut and overarching strategy for SDGs implementation and M&E. As a consequence, 'only the policy of the Ministry of Foreign Trade and Development Cooperation is directly linked to the SDGs. Incidentally, it is sometimes mentioned [in other departments] that 'this contributes to SDG X', but [other ministries] do not really look at how it is related to the SDGs or how policy can be developed' (Netherlands Interview 2). Our respondent also noted a lack of sufficient political will to establish an SDG M&E framework, as the focus in the country is primarily on general prosperity and well-being goals ('brede welvaart') rather than specifically on the SDGs, which are seen as more of a foreign affairs topic (Netherlands Interview 2). As the interviewee put it sharply: 'the SDGs do not appear to be a basis for policy and therefore also not for policy evaluation' (Netherlands Interview 2).

In the UK, despite the absence of a specific national strategy or plan, several relevant domestic policies and agendas have been developed, emphasizing sustainable development. This can be seen as an indirect method of integrating the SDGs into policymaking. For instance, the Levelling Up Agenda (2022) closely aligns with many of the SDGs (UK Interview), as does the 25-Year Environmental Plan published in January 2018 (National Audit Office, 2019) and the Agenda 2030: Delivering the Global Goals (Department for International Development, 2017; UK VNR 2019, p. 10). Published in 2017, the Agenda 2030 embeds the underlying aims of the SDGs in Single Departmental Plans' (Department for International Development, 2017, p. 1), now rebranded as Priority Outcomes Delivery Plans. Although these departmental plans capture the government's long-term policy objectives, the Parliamentary Committee Report expressed concerns about the effort to fully embed the SDGs in planned activities of each Government department: 'although some effort has been made to map the SDGs onto the [Plans], this does not equate to a comprehensive implementation plan or full integration of the Goals across the Government's programme' (House of Commons International Development Committee, 2019, p. 6).

In Belgium, *stakeholders* play a significant role in the country's M&E framework, according to our respondents. The NSDS requires that 'all authorities jointly establish a report on the implementation of the 2030 Agenda twice per government term to allow for broad dialogue with the most prominent stakeholders including civil society, private sector, and parliaments' (Belgium VNR 2017, p. 4; Rekenhof, 2020). However, their involvement primarily focuses on monitoring and informal evaluations, rather than evaluations *stricto*

sensu. It is worth noting the role of the Federal Council for Sustainable Development, an advisory stakeholders' council that is one of the key institutions involved in the 'preparation, adoption, implementation, and improvement of SDG related policies' (Belgium VNR 2017: p. 3, 7). Stakeholders from the Federal Council for Sustainable Development were engaged in the negotiations of the 2030 Agenda (Belgium Interview 1) and participated in certain evaluation processes (Belgium Interview 2). In the Netherlands, civil society organisations are highly engaged with SDG policymaking and actively mobilized (Netherlands VNR, 2017, p. 10). However, according to our interviewees, the practice of engagement in specific M&E activities initiated by the government tends to be ad hoc and lacks coherent development. Incoherence characterises also the UK government's engagement with stakeholders. Although over 380 organizations and individuals have been involved since 2018 (UK VNR 2019, p. 8), there is evidence that stakeholder engagement has been superficial and fragmented, conducted primarily by individual departments (House of Commons International Development Committee, 2019, pp. 3 and 13). Various civil society organizations that wished to be included in the VNR process, such as stakeholders in devolved administrations and marginalized groups, were excluded (House of Commons International Development Committee, 2019, p. 13).

4.2 | Procedure

In Belgium, there are no longer *staff members dedicated to coordinating SDG M&E* since 2021 (Belgium Interview 2). As an interviewee explained: 'When certain key staff has left, it has been a political decision not to replace [them]. And we do notice the impact now on transversal issues. As long as you do not have the critical mass who can keep the overview, it does not really matter which institutional structures you establish' (Belgium Interview 2). The implications are thus substantial. The loss of staff, and lack of replacements, means that 'the institutional memory has been affected, [and] also the capacity to have influence on important issues... this is a problem of continuation and implementation of the SDGs' (Belgium Interview 2). The Dutch SDG Team also reported facing resource constraints. The Team organizes and coordinates the SDG M&E processes while also engaging in multilateral dialogue with other countries to share best practices and expertise. In fact, this small Team, consisting of two officials supervised by the national SDG-coordinator, also deals with the foreign development side of the SDGs. Given this limited administrative capacity, our respondents were sceptical about the effectiveness of the ministry contacts with whom the SDGs Team interact. Given the absence of a greater organization team behind them, these contacts 'do not really get anything done' (Netherlands Interview 2). In the UK, the ONS has a large team dedicated to SDG monitoring that also advises on how any government activity is connected back to the SDGs targets and indicators (UK Interview). However, with only two or three officials, the SDG Team within FDCO does not enjoy the same administrative capacity and visibility (UK Interview), making the UK M&E framework focused only on data collection and monitoring.

All three case countries lack a strong emphasis on *procedures to ensure a coordinated effort* in tracking and evaluating progress towards the SDGs. In Belgium, the systematic monitoring of progress towards the SDGs is mainly conducted by the Statistical Office Statbel (Belgium VNR 2017, pp. 5–6). While CoorMulti is responsible for the actual drafting, it is the Federal Planning Bureau that publishes indicator data once a year (Belgium Interview 3) and has been in charge of providing analyses for the 2023 VNR. The coordination among these different bodies is not clear, especially in the context of the narrative and evidence supporting the VNR, which is one of the crucial documents of SDG governance.

In the Netherlands, all respondents mentioned that policymaking continues to follow established patterns, making it challenging to conduct sufficiently integrated M&E. Specifically, the inclusion of SDGs in National Development Plans (Netherlands VNR 2017, p. 6) is deliberately pragmatic with 'light coordination of the goals by the Dutch Ministry of Foreign Affairs' (Netherlands Interview 1). Aligned with its mandate to determine how to progress towards the SDGs, the SDG Team works with various ministries to ascertain what is being measured, the methods used, and whether this information is relevant and comparable (Netherlands Interview 1). Similarly to its Belgian counterpart, the Central Bureau of Statistics (CBS), with input from the governments of Curacao, Aruba, and St. Maarten (Netherlands VNR 2017), serves as an impartial body that monitors the SDGs and reports to relevant political bodies without offering policy advice (Netherlands Interview 3).

While enthusiasm for the SDGs is evident in the UK's formal VNR, there is also evidence of difficulties in achieving administrative coordination, primarily due to the limited influence of the FDCO in overseeing other departmental activities. The lack of coordination was also evident during the drafting of the 2019 VNR when the Secretary of State admitted to being 'nervous' about the government 'marking [its] own homework' (House of Commons International Development Committee, 2019, p. 3). Although an inter-departmental group was formed to oversee the VNR production, and specific lead departments were assigned for each SDG with a designated 'Goal Champion,' responsible for overseeing department contributions to the VNR (UK VNR 2019, p. 7), the process was characterized by late submission of preparation materials and initial drafts. It was noted that chapters of the VNR were drafted, at least initially, in isolation by different departments, leading to fragmentation (House of Commons International Development Committee, 2019, p. 23). Similar delays and administrative fragmentation were seen in the SDG component of the Priority Outcomes of government departments. The guidance to departments, as mentioned in Agenda 2030, was issued only in March 2017, and SDGs were not included in a full planning round until 2018–2019 (National Audit Office, 2019). Furthermore, in this initial implementation period, the Parliamentary Committee expressed concerns about the absence of formal meetings to discuss Goal implementation (House of Commons International Development Committee, 2019, p. 6) and the lack of mechanisms to utilize data from government departments and devolved administrations for monitoring progress towards the SDGs (House of Commons International Development Committee, 2019, p. 12).

4.3 | Substance

Belgium does not conduct any new *data collection* initiatives related to the SDGs, and instead indexes data which is already being used in existing reporting to the UN and the European Union (Belgium Interview 3). The first official VNR, published in 2017, was conceived as a 'a baseline measurement on a fairly general level' (Belgium Interview 2). To make the monitoring and reporting of the SDGs as efficient as possible, Statistics Belgium, with some input from stakeholders (Belgium Interview 3), has evaluated all SDG indicators and selected 141 (57% of the total) which are both relevant to the Belgian context and are theoretically available for measurement and reporting (Belgium Interview 2; Rekenhof, 2020, p. 35).

Also in the Netherlands, there is a similar coverage of SDG indicators and pragmatic approach to data collection: the first baseline report issued by the Netherlands was a conglomeration of indicator data that was already in existence and covered 37% of the SDG indicators. From this original data, the CBS has attempted to gather data on the 'low hanging fruit'—the indicators which the Netherlands could measure with only minimal additional effort (Netherlands Interview 3). With funding from the Ministry of Foreign Affairs and Ministry of Economic Affairs, the CBS managed to increase indicator reporting to over 50% (Netherlands Interview 3). In addition, SDG reporting has merged, insofar as it is possible, with the existing annual Monitor of Wellbeing report (Netherlands Interview 3, i.e., '*Monitor Brede Welvaart & de Sustainable Development Goals*') and other European policies and initiatives to enhance sustainability (Netherlands VNR 2017).

The quantity of SDG indicators covered is higher in the UK. In the 6 years since the creation of the SDGs, the UK has reported on 81% of the indicators (UK Interview), 74% of which were reported in the 2019 VNR (UK VNR 2019, p. 5). The ONS collects data from their National Reporting Platform, Government Annual Reports and Accounts, and non-government sources (UK VNR 2019, p. 7). Devolved governments also provide supplementary material in the form of reviews or reports (UK VNR 2019, p. 8). As stated before, this relative success can be explained by the size of the SDG team within the ONS. Further, ONS has played an important role during the SDG negotiation. And it is still playing an important role by providing international best practice for data collection and visualisation (UK Interview). However, difficulty remains in gathering indicator data from sources of multiple types. For example, 'some food banks publish data on the number of parcels they supply, but not all do so, and current measures of household food security are not at UK level' (UK VNR 2019, p. 40).

In terms of *quality of the data collected*, the approach to primarily use data that is also reported to other international bodies creates a deficit of reporting on indicators that are only implied by the SDGs, according to several Belgian respondents (see also Rekenhof, 2020). It is telling that the Federal Planning Bureau has asked for more funding to augment available data, but Parliament has not provided such funding (Belgium Interview 3). This again calls into question the willingness of the government to both put in place an efficient M&E mechanism, as well as to allocate necessary funding to ensure sufficient reporting of SDG indicator data. Furthermore, formal evaluations that focus on the effectiveness and efficiency of SDG-related policy interventions take place on an ad hoc basis (Belgium Interview 1). One of our respondents also indicates the lack of consideration of the impact of new policies on the attainment of SDGs. This is because the SDGs are not part of the Belgian impact assessment system. In a similar vein, according to our Dutch respondents, the strategy applied by the CBS allows for a relatively good basis to keep track of the country's progress towards the SDGs. Yet, with predominant attention dedicated to monitoring, evaluations meant to inform the government as to whether societal changes can indeed be attributed to certain policy measures are conducted less systematically. In the decentralized evaluation system of the country, it is largely left up to Departments whether they link it with their Strategic Evaluation Agendas. The weak position of the SDGs in the Integrated Impact Assessment Framework (the so-called IAK), the (at the time of data collection) main ex ante assessment and accountability mechanism in the country (De Francesco & Pattyn, 2022), is worth highlighting. While the IAK has been updated with the 2015 introduction of impact assessments on innovation, SME's, gender equality, and developing countries (OECD, 2018), a 2018 investigation revealed that the SDGs are not really anchored in this framework (Netherlands Interview 2). This has implications for the evaluation of SDGs. As an interviewee put it: the IAK is not used 'how it should be used: at the beginning of the very first phase' of policy coherence investigations with regard to the SDGs (Netherlands Interview 1), and instead is regarded as more of a checklist at the end of the impact assessment process (Netherlands Interview 1). This 'hinders the effectiveness of that instrument' (Netherlands Interview 1) for M&E. Partly due to this discrepancy, the CBS has attempted to form a better accountability mechanism by relying on the more predominant agenda of wellbeing, as it is 'difficult for M&E to look at broad prosperity and not at the SDGs' because they are so related (Netherlands Interview 2).

As mentioned earlier, similar to the Netherlands, the Single Developments Plans in the UK, now Priority Outcome Delivery Plans, serve as the 'government's main mechanism for monitoring the UK's progress against the SDGs. [However, the] coverage of the Goals in the latest plans is thin' (National Audit Office, 2019, p. 39). Even in cases where the SDGs were mentioned in the Plans, most references were focused on high-level objectives rather than specific targets or indicators, lacking details on how these Goals would be achieved, integrated, monitored and evaluated. Consequently, the National Audit Office concluded that the 'plans do not give a complete articulation of each departments' responsibilities for achievement of the Goals' (National Audit Office, 2019, p. 39) undermining the M&E efforts. This assessment of the National Audit Office is corroborated by the interviewee who expressed that those at the FCDO 'aren't particularly, sort of, active' (UK Interview) regarding SDG evaluation. In fact, the SDG Team in the FCDO does not have a dedicated SDG evaluation system in place. While the FCDO has several evaluation processes, none of them focuses exclusively on the SDGs (authors' correspondence with FCDO). The lack of sufficient quality of data and evidence for evaluation is also evident from the fact that SDGs are not integrated into UK (regulatory) impact assessment.

The governments' poor performance in the quality of data for conducting evaluations and integrating SDGs into IA processes are reflected also in the *consideration of trade-offs and synergies between SDGs*. Furthermore, the assessment of SDG trade-offs and synergies require administrative coordination mechanisms. In Belgium, for instance, because every department works independently to integrate SDGs, communication between departments can be inadequate, leading one interviewee to have a 'pessimistic view of integration' (Belgium Interview 3). This creates a gap in the 'links between SDGs, coherence, trade-offs, etc.' (Belgium Interview 1). Because of the lack of a central mechanism in SDG M&E, 'everyone can hide behind' everyone else (Belgium Interview 1) and connections, synergies, and nexuses between various SDGs indicators and M&E policies are largely missed according to our respondents. In Netherlands, the institutional conditions of the decentralized evaluation system also mean that potential M&E synergies and trade-offs between different SDG goals are not systematically taken into account. Policy coherence constitutes the focus of an interdepartmental working group specifically set up for this topic, but coherence is primarily approached from the lens of developing countries, and not from an intra-governmental perspective between ministries (Netherlands Interview 1).

The findings in the UK are relatively similar, where the fragmented approach in departmental plans has hindered the consideration of SDG trade-offs and synergies (UK Interview; UK VNR 2019, p. 3). Furthermore, the submission of the VNR presented a missed opportunity: there was limited space for 'cross-fertilisation of ideas, making links between the Goals and assessing policy coherence' (House of Commons International Development Committee, 2019, p. 20). Although there was an emphasis on collaborative working, encouraging departments to communicate, share data, consider trade-offs and synergies between the SDGs, and combine their expertise to determine the measurement and collection of indicator data, in reality, the effort to embed the SDGs in Priority Outcome Plans has impeded the attainment of accurate data more than would have if certain SDGs were assigned to specific individuals or departments (UK Interview).

5 | DISCUSSION

Summarizing the empirical findings for the three countries (UK, Belgium, Netherlands) across the intention, procedure, and substance dimensions, it is evident that there is minimal emphasis on the dimensions of procedure and substance. For the *Intention dimension*, there is evidence of varying degrees of political commitment to involve stakeholders in specific M&E initiatives, particularly notable in Belgium through the Federal Council for Sustainable Development, and to some extent in the Netherlands. This finding is also confirmed by Niestroy et al.'s (2019) assessment of stakeholder participation in SDG governance and implementation: Belgium scored relatively better (3/4) than the Netherlands (1/4) and the UK (0/4). It is worth remarking that both Belgium and the Netherlands have a more consensus-based and corporatist policy style than the UK (Pattyn et al., 2022).

While Belgium seems to be better 'on the book', indicating a formal commitment, there is substantial similarity in the actual practices of complying with a national SDG strategy and plan, and the lack of clear procedures for M&E practices to inform policy. This similarity is primarily due to the common institutional choice of placing SDG responsibility within foreign offices. This choice reflects the perception that the SDGs, while important for development, are considered less relevant for domestic policies, resulting in a lack of political commitment, including for the evaluation of policy impacts on the SDGs. Unfortunately, this approach not only stretches foreign offices beyond their broad mandate, but also perpetuates the ideas that developed states' responsibilities are to promote SDGs through foreign policy, not domestically. The fact that countries' choose to align their institutional activities with preexisting priorities and policy agendas (such as 'Levelling Up' in the UK and 'Well-being' in the Netherlands) or with the broader sustainability principles of the Belgian constitution makes it also more challenging to mobilize sufficient domestic support for the M&E of SDGs (see Biermann et al., 2022, for similar findings on SDG implementation).

For the *Procedure dimension*, there is no written documentation and real-world practices fail to offer a clear conceptualization of what an 'effective' M&E consists of for a complex governance challenge as the SDGs. We did observe a lack of sufficient staff and mechanisms for overseeing SDG M&E and ensuring administrative coordination across the three case countries. Although statistical offices, like the one in the UK, may have administrative capacity specifically dedicated to SDGs, they cannot play a formal political role in coordinating government branches.

In terms of *Substance*, emphasis on data quantity is notable. While statistical offices in the three countries work (with varying degrees of success) to collect data for as many indicators as possible, the attainability of this goal eventually depends on the resources allocated by elected officials. Pragmatism prevails, relying on existing data sources to avoid creating a reporting burden, but this approach risk undermining a coherent approach to SDG-policies. We also highlight that statistical authorities and SDG teams in foreign offices lack the mandate and have limited capacity to initiate evaluations (beyond monitoring). As a result, evaluations primarily occur on an ad hoc basis initiated by executive departments, often without significant oversight or central institutional backing. Respondents also consistently express a pessimistic view regarding the ability to assess trade-offs and synergies between different goals. None of the countries have fully integrated SDGs into their Impact Assessment (IA) systems (but see Niestroy et al., 2019 for rosier findings). Only in 2023, the Dutch government has adopted a new IA procedure, the Impact Scan, which incorporates sustainability and well-being elements related to SDGs (Ouarraki & Doesburg, 2023). Its effectiveness remains to be seen.

Overall, the findings thus highlight similarity in underdeveloped M&E frameworks, especially in procedure and substance dimensions, rather than significant variation across the three case studies. The results do not suggest any linkage between SDG performance and the development of M&E frameworks for the SDGs, which contradicts our initial expectations. Despite the Netherlands outperforming the

UK and Belgium in SDG performance benchmarks (see above), this discrepancy is surprisingly not reflected in substantially different approaches to the M&E of the SDGs. While the country may appear to be relatively well on track with regards to the SDGs, this is not supported by a comprehensive M&E approach. This lack of alignment is especially interesting, considering that the country generally exhibits a much higher level of evaluation institutionalization (Stockmann et al., 2020). However, this institutionalization does not particularly extend to the evaluation of SDGs. Our findings thus provide a nuanced perspective on the evidence-based discourse often associated with the SDGs (Allen et al., 2021; Fukuda-Parr & McNeill, 2019), at least for the set of three developed countries investigated. In line with Lepenies et al. (2023, 753), we would argue for a stronger role of audit offices in supplementing the governments in achieving quality in SDG evaluation and strengthening administrative capacity concerning evaluation. One could also stimulate evaluation practices by benchmarking departments, and providing them with incentives to prioritize the SDGs in their M&E efforts. The implementation of 'cross-departmental league tables and benchmarking activities' (Wegrich & Stimac, 2014, p. 50) could potentially lead to a more coordinated approach to M&E, without necessitating strong hierarchical supervision.

6 | CONCLUSION

In this article, we unpacked the M&E frameworks established by three developed European countries, and distinguished between three core dimensions of such frameworks: intention, procedure, and substance. In comparative cross-country terms, we found that Belgium shows a higher level of formal, at least *de jure*, political commitment and institutional involvement in SDG governance and M&E. However, this has not translated into sufficient administrative capacity, evidence quantity, or quality. The Netherlands' political commitment emphasizes SDGs' embeddedness in wellbeing policy, with ad hoc M&E initiatives taken by individual government departments. The UK has the least developed M&E framework, relying heavily on extensive data collection for monitoring SDG indicators, primarily driven by the statistical office.

Overall, our findings align with the systematic literature review conducted by Biermann et al. (2022): The impact of the SDGs on domestic politics primarily centers on policy discourse, with minimal evidence of influence on public administrations' procedures and knowledge. In all three countries, pragmatic political and administrative considerations hinder the comprehensive development of M&E frameworks. This similarity in underdeveloped M&E frameworks is further evident in the lack of best practices that these countries can offer to the international community (see Niestroy et al., 2019). Currently, SDG M&E systems in all three countries are expressions of pre-existing policies, based on existing indicator data, leading to administrative frustration due to resource limitations for collecting missing information or conducting more systematic evaluations that truly reflect the holistic nature of the SDGs. Extending the sample to other developed or developing countries in future research will verify whether these findings hold true in different settings.

Our study also provides a perspective that challenges the overall positive narratives found in countries' VNRs. These VNRs serve as strategic documents, highlighting the positive performance of UN countries. As confirmed in our study, these documents play a crucial outward-facing role, signaling politicians' apparent commitment to achieving the SDGs and enhancing credibility. This observation aligns with other research on the symbolic use of performance measurement (Boswell, 2018). However, the process of drafting VNRs presents an opportunity to transform this 'ceremonial commitment' into support for all dimensions of a robust M&E framework. Future research should ideally delve deeper into investigating how this transition process can be facilitated, considering options such as the involvement of audit offices (Lepenies et al., 2023), or other administrative coordination tools such as benchmarking national and subnational policymakers (Wegrich & Stimac, 2014).

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ENDNOTE

[1] The FCDO came into being in 2020, merging the former Department for International Development (DFID) with the former Foreign and Commonwealth Office (FCO). Up until the creation of the FCDO, the SDGs were handled by the DFID.

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