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Five Lessons From a Decade of Sustainable Development Goals Policy Traction

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ABSTRACT

As the 2030 Sustainable Development Agenda deadline looms, the gap between political commitments and operational outcomes is widening. While previous studies offer fragmented diagnoses, holistic lessons derived from a decade of the Sustainable Development Goals (SDGs) implementation remain lacking. To address this gap, we examine 60 countries' Voluntary National Reviews (VNRs) from diverse geographies and income groups, use a thematic content analysis, and extract five lessons for effective SDG policymaking to accelerate the implementation. The first lesson points out that effective SDG policies require evidence-based policymaking, multi-stakeholder collaboration, and strong actor integration. Second, strong policy capacity-building requires strong coordination. Third, VNR narratives suggest that SDG prioritization within country groups tends to align with developmental necessity rather than preference. Fourth, community ownership of the SDGs emerges only when they are integrated into local service delivery, not treated as a global checklist. Finally, financial coherence for the SDGs requires managing the trade-off between goal-linked mandatory expenditures and debt constraints in low and middle-income countries. The results highlight a pattern we term “governance blindness” in middle-income countries' VNRs, which rarely frame weak coordination as a problem even as they record the most severe data-infrastructure gaps, normalizing these coordination gaps rather than surfacing them. VNRs also point to a dual-framed structure in which global crises are framed solely as financial shocks rather than as windows of opportunity for structural reform, with high-income countries reporting an orientation toward “transformation,” while low- and middle-income countries, constrained by financial and capacity limits, remain oriented toward “survival.”

1 | Introduction

The 2030 Sustainable Development Agenda faces an existential crisis. As we approach the final quarter of the journey, the current trend suggests that countries must achieve an annual average SDG growth rate of 4% to meet the overall SDGs by 2030 (Xing et al. 2025), yet only 17% of the SDGs are on track, with more than half showing weak or insufficient progress and approximately one-third showing complete stalling or regression (Bellos 2026).

The significant shift in goal implementation, particularly since 2019, and the almost complete lack of progress since 2023 point to a widespread failure, highlighting the urgent need for a “wake-up call” (Ploberger 2026; Desai 2023; Saravia Ramos and Pinheiro Barbosa 2025). The literature identifies the root of this crisis as a widening gap between high-level political commitments and operational outcomes, the commitment-implementation gap (Biermann et al. 2022). This study adopts the concept of “policy traction” as the transformation of high-level SDG commitments

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from mere declarations into sustainable operational practices. Therefore, we use this concept to mean that a policy first gains a narrative basis among countries, that is, it finds political support, and as a reflection of this, it acquires the potential to be implemented.

Multiple intersecting crises, ranging from global financial crises and wars to chronic deficits in legitimacy, participation, accountability, and implementation, deeply fuel this failure (Pattberg and Bäckstrand 2023). Particularly in least developed and developing countries, progress is further hindered by capacity constraints such as weak coordination and governance structures, insufficient financial resources, and high unemployment rates (Guillamón et al. 2025; Taghiyeva and Hashimova 2019). Confronted by this complex landscape, countries, especially those under pressure from aggressive development strategies, tend to overlook fundamental governance issues such as structural coordination deficiencies while highlighting secondary issues such as data deficiencies, thereby rendering structural failures invisible. In this study, we conceptualize this tendency as “governance blindness.”

Although scientific initiatives and digitalization are frequently emphasized as emerging trends to bridge the gap between theoretical goals and actionable outcomes (Göçoğlu et al. 2025; Zada et al. 2025), a disconnected policy landscape persists (Browne et al. 2023; Liu et al. 2018). To understand the root causes of this gap, VNRs serve as the most crucial tool. VNRs are official national self-reporting documents that serve as the cumulative global record documenting this struggle between SDGs discourse and implementation (Allen et al. 2021; Elder and Newman 2023). These reviews are primarily strategic self-reporting tools rather than direct evidence of grassroots implementation. While the use of VNRs to extract specific lessons for SDGs implementation is a growing trend in the literature, current studies (Mabry et al. 2024; Chisika and Yeom 2024; Lillehagen et al. 2022) typically analyze these reports within a region-specific or narrow thematic scope.

Going beyond the country/region-specific or thematically narrow VNR-based studies in the existing literature, we do not merely map “what” countries report, but analyze “how” they frame the SDGs to uncover their underlying strategic intents and structural blind spots across different income levels. To this end, our study systematically compares income groups across 60 countries and four policy dimensions to identify where countries’ reporting patterns differ. We treat income group not as a descriptive label but as an explanatory axis, with the same codes carrying different meanings across income groups with varying rates. Therefore, the comparison goes beyond classifying countries, focusing on explaining why the same reporting patterns reflect different policy logics, representing an insight that a single-group or pooled analysis cannot reveal. We present the resulting differences as actionable lessons (Obergasel et al. 2022; Kinley et al. 2021), rather than merely descriptive, demonstrating transferable, practical approaches that capture differences in implementation processes across income levels. This approach establishes a more concrete perspective with five key lessons for strengthened policymaking in the lead-up to 2030.

2 | Materials and Methods

2.1 | The Qualitative Approach: Thematic Content Analysis

We adopt a qualitative research design to analyze countries’ strategic intentions towards SDG achievement deeply, the structural challenges they face, and their implementation mechanisms, and to extract specific lessons at the policymaking and implementation levels. The methodological backbone of the research is thematic content analysis, which organizes textual data within a specific systematic framework to reveal the context of messages and the relationships between themes from an interpretive perspective (Landrum and Ohsowski 2018; Tesch 1990; Krippendorff 2018). The analytical structure and coding system of the study are structured to go beyond the rhetorical statements in countries’ VNR reports.

Extracting lessons for SDG achievement requires a comprehensive, in-depth, and questioning approach. Therefore, a quantitative approach relying on word-oriented counting to calculate how frequently specific keywords (e.g., “climate,” “poverty”) appear in large datasets may be insufficient in distinguishing “in what context” countries use a concept, whether it is a statement of intent, an action, or a problem identification. To overcome this methodological limitation, we employ an in-depth reading and inquisitive analysis approach. By repeatedly posing relevant parts of each document, like an interview question, we systematically analyze not only “what the texts say” but also “how and with what strategic intent they say it” (Ahmed et al. 2025; Braun and Clarke 2006). At this point, this method emerges as the most suitable tool for uncovering implicit meanings and strategic nuances in complex documents, such as VNR reports, where both political and technical language are intertwined (Kuswantoro et al. 2023).

2.2 | Data Collection and Dataset

The research dataset comprises VNRs from UN member states, which are the most comprehensive, official, and primary data sources on SDG implementation (Sebestyén et al. 2020), reporting their progress, national priorities, and experiences under the 2030 Agenda. These documents contain not only statistical data but also qualitative narratives reflecting countries’ development visions, institutional structures, and policy preferences. In the data collection process, we compiled the dataset by searching the United Nations’ official “VNR Database.” Although the UN system contains VNRs for a total of 188 countries, the publication years and formats of these documents differ due to the “voluntary” nature of their submission. We only include the latest reports from each country to keep our analysis up-to-date and relevant. The four-stage sample selection procedure is detailed in Table S1, and the temporal distribution of the selected reports is presented in Table S2.

In the sample selection process, we first apply a four-stage preliminary screening process. First, for eligibility, we identify countries that have submitted at least one review to the UN VNR database. Next, we identify those whose most recent VNR was available in an official or officially submitted English version. As a conscious methodological choice, we analyze only reports that have

been translated from their official language into English for submission to the UN or published with the official English version. This selection provides consistency based on the version of the text that countries have officially approved and circulated to their international interlocutors, rather than on geographical or linguistic origin. These versions represent the final and authoritative narrative that countries choose to convey to the international public and support the analysis of the strategic intent and discursive framework aimed at by the study. Besides, the official translation of all VNR reports from their own sources strengthens cross-country terminological consistency and inter-coder reliability by diluting differences in interpretation that may arise in individual translations by researchers from different source languages. In the third stage, considering currency, we identify the most up-to-date VNRs for each country. In the next stage, we conduct an ideal selection process, choosing 60 countries that provide optimal diversity across the three income groups and five continents, applying oversampling for the high-income group and deliberately including SIDS. The details of this selection will be presented in the following section. Therefore, our inclusion criteria are summarized as follows: a publicly available, most recent VNR in English; assignment to a World Bank income group; and contribution to geographic/economic heterogeneity, while our exclusion criterion is the availability of an official English-language version.

2.3 | Sampling Strategy: The Intersection of Income and Geography

From a universe of 188 countries, we included the VNRs of 60 countries in the analysis. In addition to the feasibility of detailed coding in thematic content analysis, sample size prioritizes the principle of conceptual saturation over the concern of proportionately or comprehensively representing the universe (Naeem et al. 2024). We select 60 countries, approximately one-third (32%) of the 188-country universe, through purposive sampling designed to ensure diversity across three income groups and all five continents. This selection strategy reflects an analytical logic rather than a representational one. The goal is not to mirror the universe proportionately, but to maximize variation across socio-economic and geographic dimensions so that emergent themes can be assessed across different contexts. Accordingly, sample coverage is deemed sufficient when coding progress indicates that new countries no longer contribute a unique theme or pattern to the analysis, a condition we evaluate iteratively as coding advances. The frequency counts reported in the analysis reflect within-sample patterns among the 60 countries examined and do not constitute estimates of prevalence across the full 188-country universe. This choice ensures that the five lessons drawn as the main conclusion of the study are repeating patterns across the socio-economic spectrum, beyond singular observations specific to income level or geography. We adopt the World Bank's 2025 (FY 2026) income groups classifications. The original distribution appears as Low Income ($n=4$), Lower-Middle Income ($n=14$), Upper-Middle Income ($n=18$), and High Income ($n=24$). Since low-income countries are relatively scarce globally, the cases in this category are insufficient to ensure adequate geographic coverage across continents. Therefore, we merge the Lower-Middle Income group into a single 'Low Income' category ($N=18$). Consequently,

we relabel the Upper-Middle Income as "Middle Income" to reflect the three-tier structure that results from this merger, where it occupies the intermediate position between the unified-Lower and the High-Income group. The modified classification appears as Low ($N=18$), Middle ($N=18$), and High Income ($N=24$), providing a more balanced basis for comparison while preserving the distinction between lower- and higher-income contexts. The country classification and income-grouping scheme is summarized in Table S3, and the full list of sample countries by income category is provided in Table S4.

The first criterion is ensuring *geographic and economic heterogeneity*. The sample is based on the principle of maximum variation, which demonstrates that levels of economic development transcend geographical boundaries (World Bank 2024; UNCTAD 2023). While the high-income group is often identified solely with the "West" or "Europe," our sample represents the global dispersion of this group. This group encompasses different continents outside of Europe (e.g., Norway, Austria), including the Middle East (Qatar, UAE), Oceania (Australia, New Zealand), and North America (Canada). The middle-income group also exhibits a balanced geographical distribution across Asia (China, Malaysia, Thailand), Eastern Europe (Türkiye, Ukraine), and Latin America/Caribbean (Suriname, Trinidad and Tobago), while the low-income group is not limited to Africa (Malawi, Uganda) but includes low-income economies in Asia (Yemen) and Oceania (Solomon Islands).

The second criterion, specifically for the high-income group, is *oversampling strategy*. Because this group is more dispersed and heterogeneous (including oil economies, industrial giants, and small island economies), we maintain a high sample size ($N=24$) to capture its diversity. The final criterion, to ensure Vulnerability Representation, specifically includes Small Island Developing States (SIDS) in the sample to reflect their impact on the overall groups. Countries such as Antigua and Barbuda, Barbados, Grenada, Saint Lucia, Saint Vincent and the Grenadines, Seychelles, and the Solomon Islands are specifically included in the sample due to their critical roles in climate change vulnerability and the sustainability agenda. The presence of these countries makes our economic grouping sensitive to ecological vulnerability.

The income-based grouping strategy we adopted has a two-fold impact on the interpretation of the study's results. First of all, this grouping makes visible differences between income groups by providing an analytical lens that more clearly reveals the SDGs' differing emphases on economic development across geographical boundaries. On the other hand, it recognizes that income groups are not homogeneous within themselves, and that within-group countries may mask some of their unique geographical, social, political, and cultural aspects. For example, the high-income group includes both oil economies and small island states. Therefore, when presenting research results, we interpret group averages not as absolute categorical facts but as tendencies that account for intra-group variation. At this point, the oversampling strategy applied for the high-income group aims to capture intra-group diversity by minimizing this limitation. Figure S1 shows the balanced geographical distribution of the selected countries globally.

2.4 | Development of Code Map and Analytical Logic

To extract lessons from the SDGs experience, we construct the analytical framework of the study on two principal axes: (i) *Policy-Level Lessons Extracted* and (ii) *Implementation-Level Lessons Extracted*. We follow a systematic process comprising three stages to create the code map. In the first stage, the VNRs are read by all authors and framed with six main themes from which lessons can be learned: Governance, Coordination, Integration, Capacity Building, Localization, and Financing. We identify these as the main themes. In the second stage, by applying guiding research questions to the VNR texts and reading them in-depth, sub-themes emerging from national contexts are identified. The research questions in this stage are: (i) How do countries report integrating the SDGs into their national policies? (ii) Which governance and coordination mechanisms do countries in different income groups prioritize? (iii) What patterns and gaps emerge in capacity building, localization, and financing processes according to income group? In the third stage, which involves creating the final map, the emerging sub-themes are integrated into the main hierarchy to form a standard coding tree to be used across all 60 countries. The coding frameworks underlying each thematic domain are provided in [Supporting Information: Appendix B](#) as follows: policy integration (Table S5), policy coherence (Table S6), coordination and governance (Table S7), capacity issues (Table S8), financing (Table S9), localization (Table S10), and capacity building and know-how gaining (Table S11). The overall coding strategy workflow is illustrated in Figure S2.

We structure the Policy-level lessons extracted category into two subheadings to analyze the integration of SDGs into national strategies and the processes of institutional ownership. Under the first subheading, *Effective Policymaking*, three key mechanisms that enhance the effectiveness of policy processes are outlined. From these mechanisms, Integration examines how SDGs are incorporated not only into strategic plans but also into legal frameworks. Coherence examines the alignment of national policies with international norms such as the Paris Agreement or EU directives, and with their internal thematic frameworks. Coordination focuses on the coordination between public institutions, international actors, and civil society in policymaking.

Under the subheading *Policymaking perspectives & capacity issues*, we examine the state's stance, role, and obstacles in policymaking. We question the inclusiveness of the process using the *Governance* and *Whole-of-Government* approach codes. Furthermore, we explore *Policy Capacity Issues* on two separate levels. In this context, we investigate fragmentation, Data Deficiencies, and coordination breakdowns in *Operational Issues*, as well as structural obstacles such as budget deficits and infrastructure deficiencies in *Institutional Issues*.

The Implementation-level lessons extracted category is based on three critical pillars. The subheading *Capacity Building & Know-How Gaining* seeks answers not only to training activities but also to the questions "For whom is capacity being built?" (e.g., institutional reform, stakeholder engagement) and "How is it being done?" (e.g., knowledge sharing, collaboration). The *SDGs*

Localization subheading emphasizes the importance of local governments' involvement and territorial approaches as key implementation tools for achieving SDG success. Finally, the *SDGs Financing* subheading encodes financing, the most fundamental fuel of implementation, using a multi-dimensional matrix: It examines issues focusing on *Resources* (public funds, private sector, development partners), *Goals* (direction of financing to social areas such as education and health, economic areas such as infrastructure and energy, or environmental areas such as climate and water), and *Challenges* (debt, underfunding, fragility, and financial bottlenecks caused by crises). A detailed manual for this code map is included in the [Supporting Information: Appendix](#), and a condensed overview of the final coding hierarchy is presented in Figure S3.

The connection between the code map we employed in the analysis and the five lessons that constitute the main results of the study is based on an inductive pattern-discovery process. Therefore, these five lessons do not represent predetermined hypotheses. These lessons are macro inferences that emerge from systematically bringing together recurring patterns across income groups in coded text fragments, based on extensive readings. In these inferences, patterns in policy-level codes (such as Integration, Coherence, Coordination) are divided into the first and second courses, and patterns in application-level codes (such as Capacity Building, Localization, Financing) are the source of the third, fourth, and fifth lessons. Each lesson consists of an interpretive synthesis of the dominance, gaps, and intra-group differentiation observed in the relevant code cluster. In this synthesis, beyond the proportions of the coded themes, it is based on reading and interpreting the texts grouped under each code within the scope of the relevant code, and on understanding the pattern. Thus, the move from codes to lessons creates a traceable analytical flow from raw text (VNRs) → codes → code-patterns → lessons.

The percentages in the visualization of the analysis results represent the distribution of a particular code across countries within a specific income group. Accordingly, a country receives a value of 1 if it includes at least one expression associated with the relevant code in its VNR, and 0 if it does not; the percentage value is calculated as the proportion of countries assigned a value of 1 within that income group. This approach shows the proportion of countries that address a topic at least once in their VNRs, rather than the total number of citations to a topic, and reflects the within-sample distribution patterns of the 60 VNRs examined rather than prevalence estimates for the broader 188-country universe.

2.5 | Inter-Coder Reliability

We perform data analysis using NVivo 12, following the thematic content analysis framework (Braun and Clarke 2006; Ahmed et al. 2025). To ensure the reliability and internal consistency of the study, we apply inter-coder reliability tests to six countries (Norway, Romania, Saint Lucia, Nigeria, Ethiopia, and Yemen) that represent 10% of the total sample. In selecting these countries, we base our criteria on identifying the highest and lowest income extremes within each economic group. During the inter-coding process, the coders discuss any

ambiguities or boundary situations to clarify the coding guidelines, and they hold structured negotiation meetings to resolve any points of disagreement. In these meetings, disputes are resolved by referring back to the relevant VNR text and the coding guidelines. For example, in the Integration (of what) coding, statements regarding a country's infrastructure investments in climate change adaptation within a VNR might be coded by one coder under the Environment & Disaster Management category and by another under the Infrastructure and Urban Planning category. Such ambiguous statements are the main reason why the code in question falls into the categories where the sample receives the relatively lowest adaptation value, $\kappa = 0.66$. In the negotiation meeting, the coders will refer back to the relevant VNR text and the coding guide to discuss whether the primary focus of the statement is the physical expansion of infrastructure or climate adaptation capacity, and clarify the scope of the code.

We aim to verify that the coding scheme works consistently and robustly not only in average samples but also in the extreme cases of the socio-economic spectrum, despite their varying terminological and contextual structures. We calculate the agreement between two independent coders using Cohen's Kappa coefficient (κ). Since a range of 0.61–0.80 is considered substantial, and 0.81–1.00 is considered almost perfect agreement in the literature (Li et al. 2023), our analysis's overall kappa result ($\kappa = 0.80$) underlines a great agreement in the vast majority of codes. High consistency is achieved even in areas that are difficult to interpret, such as *Capacity Building Issues* ($\kappa = 1.00$) and *Financing Challenges* ($\kappa = 0.92$). As a remarkable statistical result, although the Kappa value for the *Localization Challenges* code is 0.00, the inter-coder agreement rate was 99.99%. This situation, known as the Kappa Paradox in the statistical literature, stems from the low prevalence of the code in the texts. In this case, Cohen's Kappa formula is calculated by subtracting the expected random agreement from the observed agreement. When the true prevalence of a code approaches zero, the number of positive observations also approaches zero. At this point, both the numerator and denominator decrease, and the Kappa value drops unstably to zero. However, examining Table S12, this code receives a value of 0.00% in columns A and B (where both coders assigned presence), and 99.99% in columns not A and not B (where both coders assigned absence). This result indicates that the coders are in complete agreement that the code is absent in all six countries included in the reliability sample. Therefore, this result reflects not a disagreement, but rather consistency among the coders.

3 | Results

3.1 | Evidence-Based Policymaking and Engaged Implementation

The first lesson extracted from the VNRs is that *effective SDG policies require evidence-based policymaking, multi-stakeholder collaboration, and strong actor integration* (Figure 1). Our results show that VNRs report far greater emphasis on institutional integration in physical and engineering-focused areas, such as bridges, roads, and urban planning (Figure 1A), than on social sectors globally. Although policy integration appears stronger on

paper, particularly through strategic and regulatory instruments, the consistently low level of stakeholder collaboration across all income groups (Figure 1B) suggests that this integration is not consistently reflected in their reporting of stakeholder collaboration. While all country groups report high commitment to international agreements of institutions such as the UN and the EU, the low emphasis on the national dimension across all groups (Figure 1C) suggests that policy coherence as reported in VNRs is oriented more toward external and global pressures than internal motivations. The public sector remains the primary policy coordination partner for all income groups (Figure 1D). At this point, for specific points from the VNRs, China's prioritization of academia for agricultural mechanization and evidence-based policies, and Italy's pilot programs conducted with local actors, are good examples that reflect the need for holistic coordination involving not only central government authorities but also civil society and research institutions to achieve the SDGs, consistent with calls to operationalize the integration and indivisibility principles of the SDGs at the science–policy interface (Pradhan et al. 2024). Effective implementation depends on coordinated action across public and private actors, a pattern that is also emphasized in supply-chain sustainability research (Abbas et al. 2026).

3.2 | Strong Coordination for Capacity-Building

The second lesson suggests that *strong policy capacity-building requires strong coordination* (Figure 2). The results highlight the public sector and civil society as the most prominent elements of governance architecture. As a result of this dominance of local actors, the limited influence of international actors in the process suggests that states, even when using external references in policymaking, report more cautious positions on governance mechanisms requiring sovereignty sharing (Figure 2A). Although the whole-of-government approach is most preferred globally for managing stakeholder participation and implementation processes, middle-income countries with dynamic development trajectories do not report prioritizing it (Figure 2B). The shift in approach toward social and environmental priorities, as seen in the Suriname example, is a notable pattern in the reported priorities, especially with the principle of “leaving no one behind.” However, the most significant operational challenge to building capacity remains a lack of coordination (Figure 2C). In high-income countries, where coordination is most emphasized, this may reflect the diversity of actors and policy areas. The fact that the coordination problem in middle- and low-income countries parallels the data deficiencies suggests a research question that needs to be empirically tested between the two titles (Figure 2D).

3.3 | Variation in SDGs Prioritization

The third lesson is that *VNR reporting patterns indicate SDG prioritization across country groups appears to align with developmental necessity rather than stated preference* (Figure 3). When examining capacity-building areas in the SDG implementation process, the high percentages allocated to gender equality by low- and middle-income countries (Figure 3A) may reflect that this issue remains a chronic development problem and that

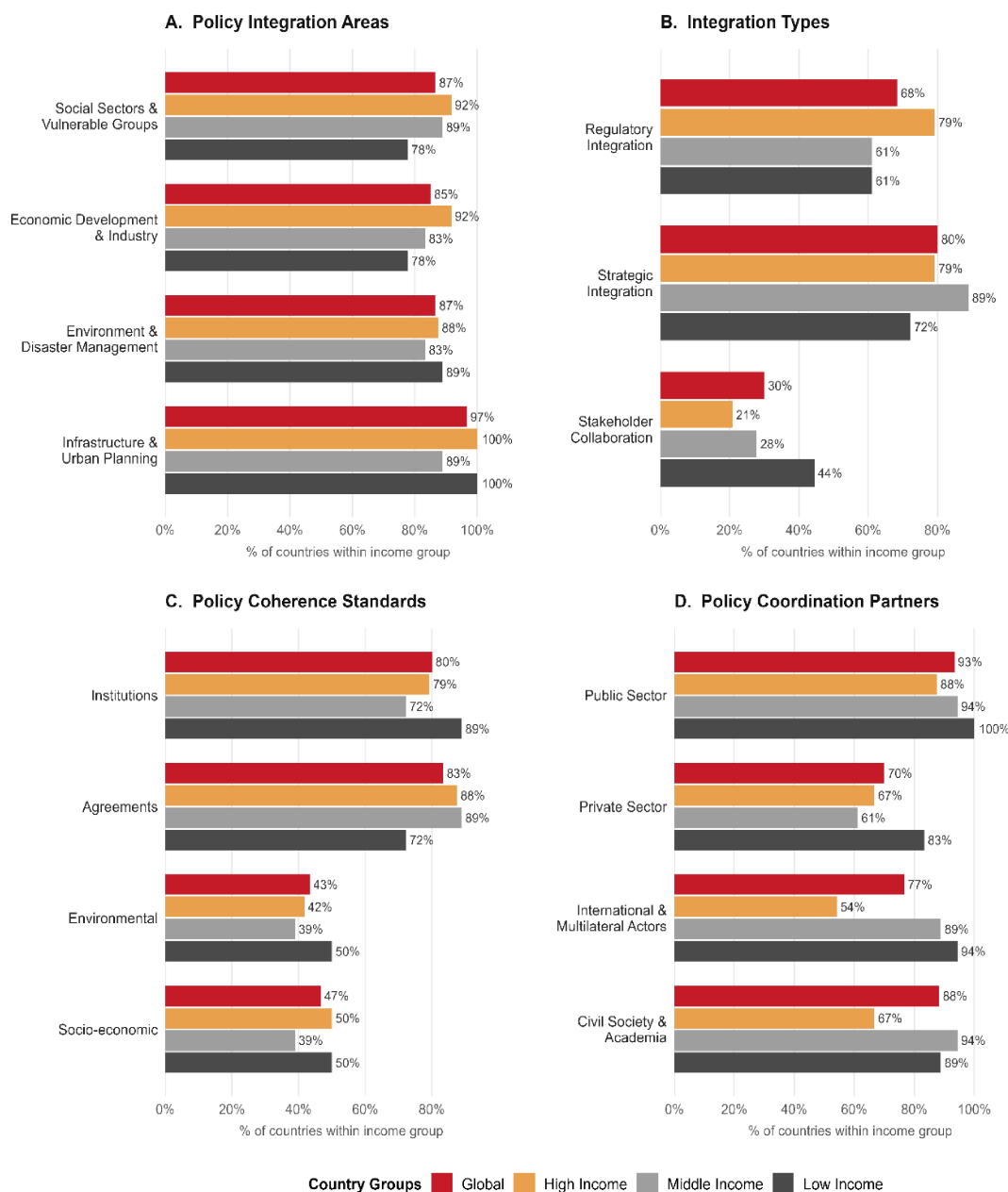


FIGURE 1 | Traces of effective policymaking mechanisms addressed in the VNRs. Panel A indicates the areas where countries emphasize policy integration. Panel B represents the integration types. Panel C reflects the International (Agreements, Institutions) and National/Thematic (Socio-Economic, Environmental) standards for policy coherence as a tool for effective policy-making. Panel D shows who should be involved in policy coordination. Bars in different colors denote country groups, and the concentric circles intersected by the bars represent the percentage of countries in each income group whose VNRs contain at least one statement associated with the relevant label and country-level presence rates, not citation frequencies. Dynamic scaling employed for the visuals adjusts the radial axis range independently for each panel based on that panel's observed data range rather than applying a fixed scale across all panels. This presentation ensures that low-prevalence categories remain visible and comparable within their panels, though it means bar lengths cannot be directly compared across panels.

the influence of international funding is significant for these countries. While popular components of economic development, such as digitalization, finance, and infrastructure, have high averages across all country groups, the much greater emphasis placed by high-income countries on science and, therefore, on innovation-based economic transformation (Figure 3B) suggests a strategic capacity-building gap as reflected in their reporting. In the environmental category, the most direct and urgent focus of middle-income countries in combating the negative impacts

of climate change (Figure 3C) may stem from limited adaptation capacity and the need for access to finance, as clearly highlighted in the Jamaican example. Interestingly, the priorities given by middle-income countries to raising awareness and by low-income countries to addressing fundamental infrastructure deficiencies (Figure 3D) suggest that reported capacity-building priorities follow a “hierarchy of needs” logic. This inference is also evident in the results, which show that countries report institutional constraints as the primary obstacle to this process (Figure 3E), as

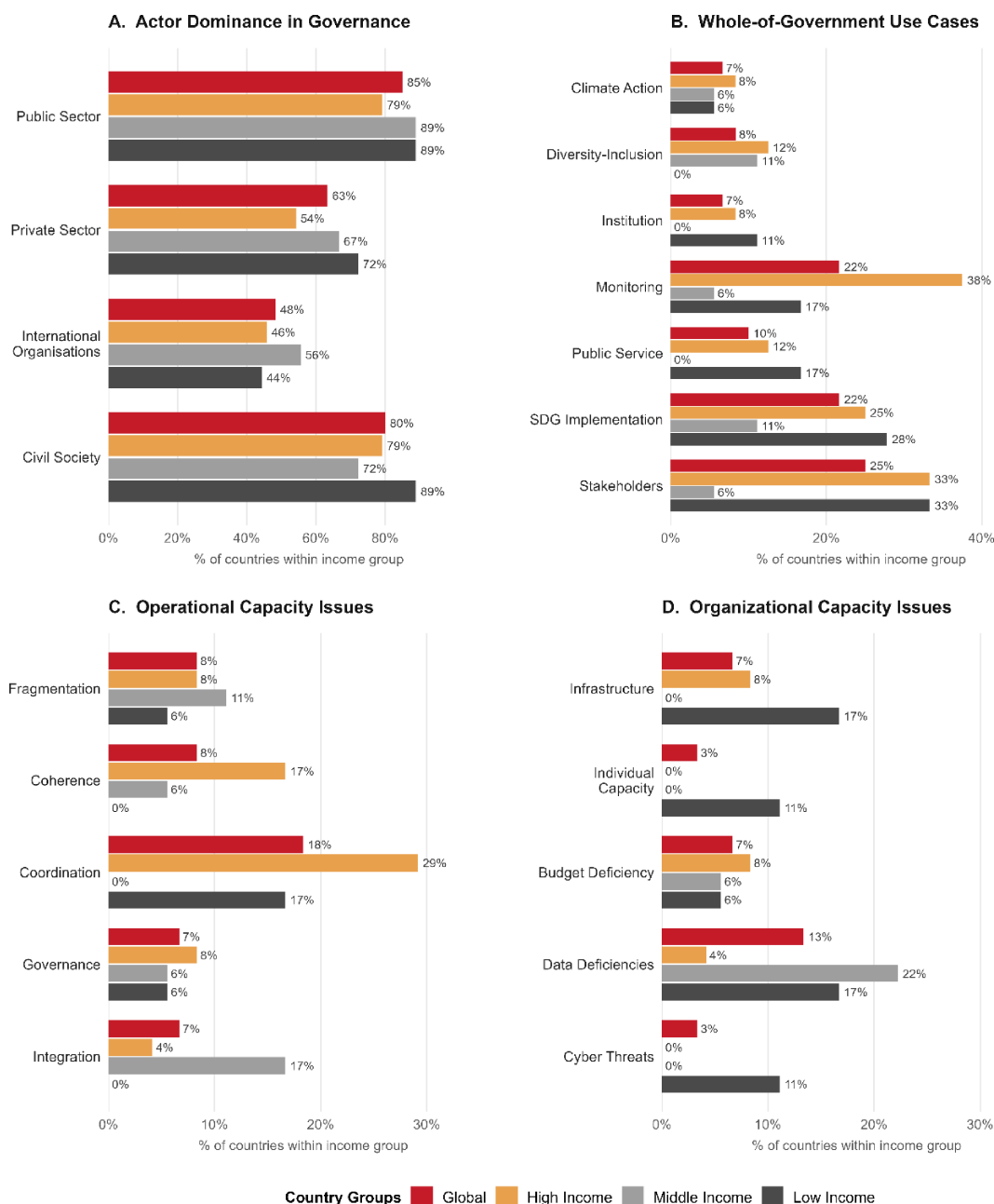


FIGURE 2 | Dynamics of governance architecture and the organizational capacity constraints addressed in VNRs. Panel A indicates actor dominance in governance processes. Panel B represents the use cases of the “whole-of-government” approach. Panel C reflects operational capacity issues, while Panel D shows organizational capacity issues. Bars in different colors represent country groups, and the concentric circles intersected by the bars represent the percentage of countries in each income group whose VNRs contain at least one statement associated with the relevant label, and country-level presence rates, not citation frequencies. Dynamic scaling employed for the visuals adjusts the radial axis range independently for each panel based on that panel’s observed data range, rather than applying a fixed scale across all panels. This presentation ensures that low-prevalence categories remain visible and comparable within their panels, though it means bar lengths cannot be directly compared across panels.

well as in the wide variety of areas of focus and the significant differences in proportions across country groups.

3.4 | Promoting SDGs Localization

The fourth lesson underlines that *community ownership of the SDGs emerges only when they are integrated into local service delivery, not treated as a global checklist* (Figure 4). The results on the

localization of the SDGs show that the mantra “think globally, act locally” is largely adhered to, with a focus on advancing the goals, at the expense of the sustainability dimension of the public services provided (Figure 4A). This suggests that, in their reporting, local governments frame the SDGs as a global checklist to be completed, rather than as part of sustainable public service delivery. As suggested by the VNR reporting patterns, societal ownership of the SDGs is unlikely to deepen unless they are integrated into local governments’ public service practices. On the

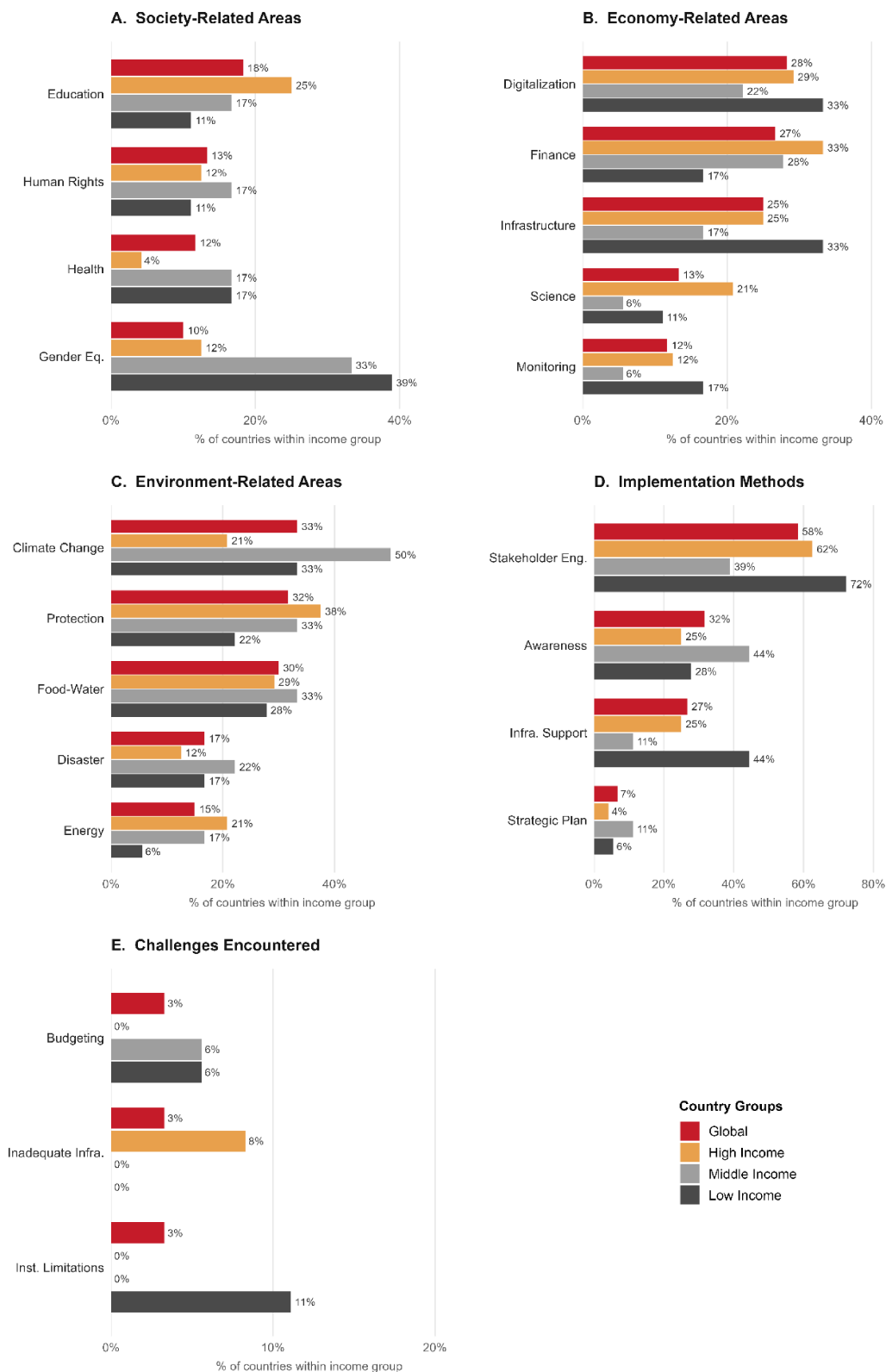


FIGURE 3 | Traces of the capacity-building priorities and strategic know-how landscape in VNRs. Panel A shows the society-related service areas where capacity-building activities are focused, Panel B shows the economy-related areas, and Panel C shows the environment-related areas. Panel D presents the methods for implementing capacity-building, while Panel E reflects the challenges encountered in this process. Bars in different colors represent country groups, and the concentric circles intersected by the bars represent the percentage of countries in each income group whose VNRs contain at least one statement associated with the relevant label and country-level presence rates, not citation frequencies. Dynamic scaling employed for the visuals adjusts the radial axis range independently for each panel based on that panel's observed data range, rather than applying a fixed scale across all panels. This presentation ensures that low-prevalence categories remain visible and comparable within their panels, though it means bar lengths cannot be directly compared across panels.

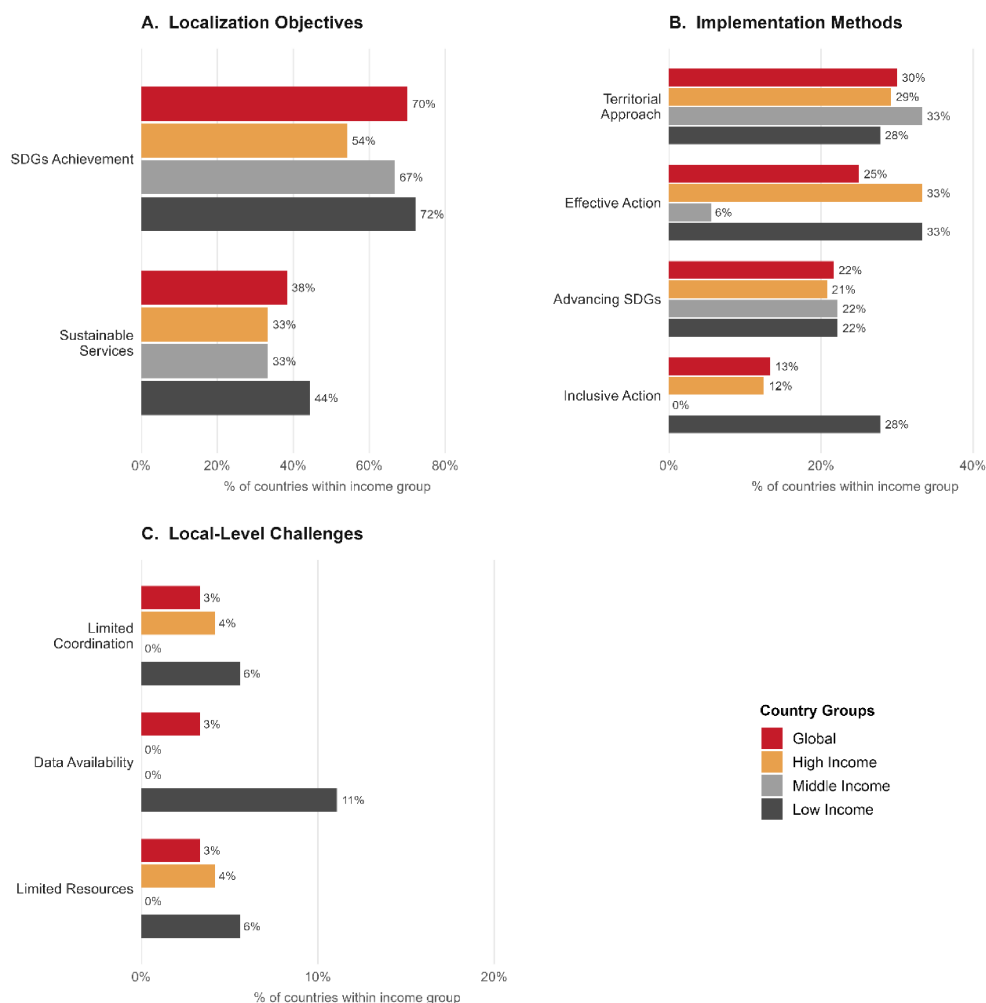


FIGURE 4 | Traces of emphasis on SDG localization in VNRs. Panel A indicates the strategic objectives of the localization process. Panel B presents the localization implementation methods, while Panel C highlights the local-level implementation challenges. Bars in different colors represent country groups, the concentric circles intersected by the bars represent the percentage of countries in each income group whose VNRs contain at least one statement associated with the relevant label, and country-level presence rates, not citation frequencies. Dynamic scaling employed for the visuals adjusts the radial axis range independently for each panel based on that panel's observed data range, rather than applying a fixed scale across all panels. This presentation ensures that low-prevalence categories remain visible and comparable within their panels, though it means bar lengths cannot be directly compared across panels.

other hand, the high prevalence of the territorial approach globally and across all income groups (Figure 4B) suggests that the mantra is more accurately reflected in the reporting of countries that adopt the methodological approach. While approximately one-third of low- and high-income countries prioritize effective action, this rate remains quite low in middle-income countries. This difference may stem from low-income countries seeking urgent solutions to basic needs, while high-income countries are reported to focus on concrete results through strong implementation capacity. The strong emphasis placed by low-income countries on data-deficiency challenges (Figure 4C) suggests, as reported in VNRs, that monitoring and assessment capacity at the local level remains a significant challenge.

3.5 | Coherent Financing for SDGs

The final lesson points out that *financial coherence for SDGs requires managing the trade-off between goal-linked mandatory*

expenditures and debt constraints in low- and middle-income countries (Figure 5). The results on SDG financing priorities show that health and social protection areas are at the top as the most urgent and universal societal needs across all income groups (Figure 5A). In contrast, the relatively low rates in the human rights and education categories in low- and middle-income countries suggest that these areas tend to be framed in VNRs as offering long-term, indirect returns. In specific examples from VNRs, Lebanon's emphasis on the equitable use of resources in education contrasts with Finland's adoption of human rights as a direct foreign policy and funding priority, thus concretizing this difference in approach. In terms of the economy and infrastructure, low-income countries report prioritizing financing sectors such as agriculture, infrastructure, and clean energy over housing and labor markets (Figure 5B), reflecting that they prioritize essential production and infrastructure capacities urgently needed for development in their VNRs. In the environmental dimension, while resilience to the negative impacts of climate change is the

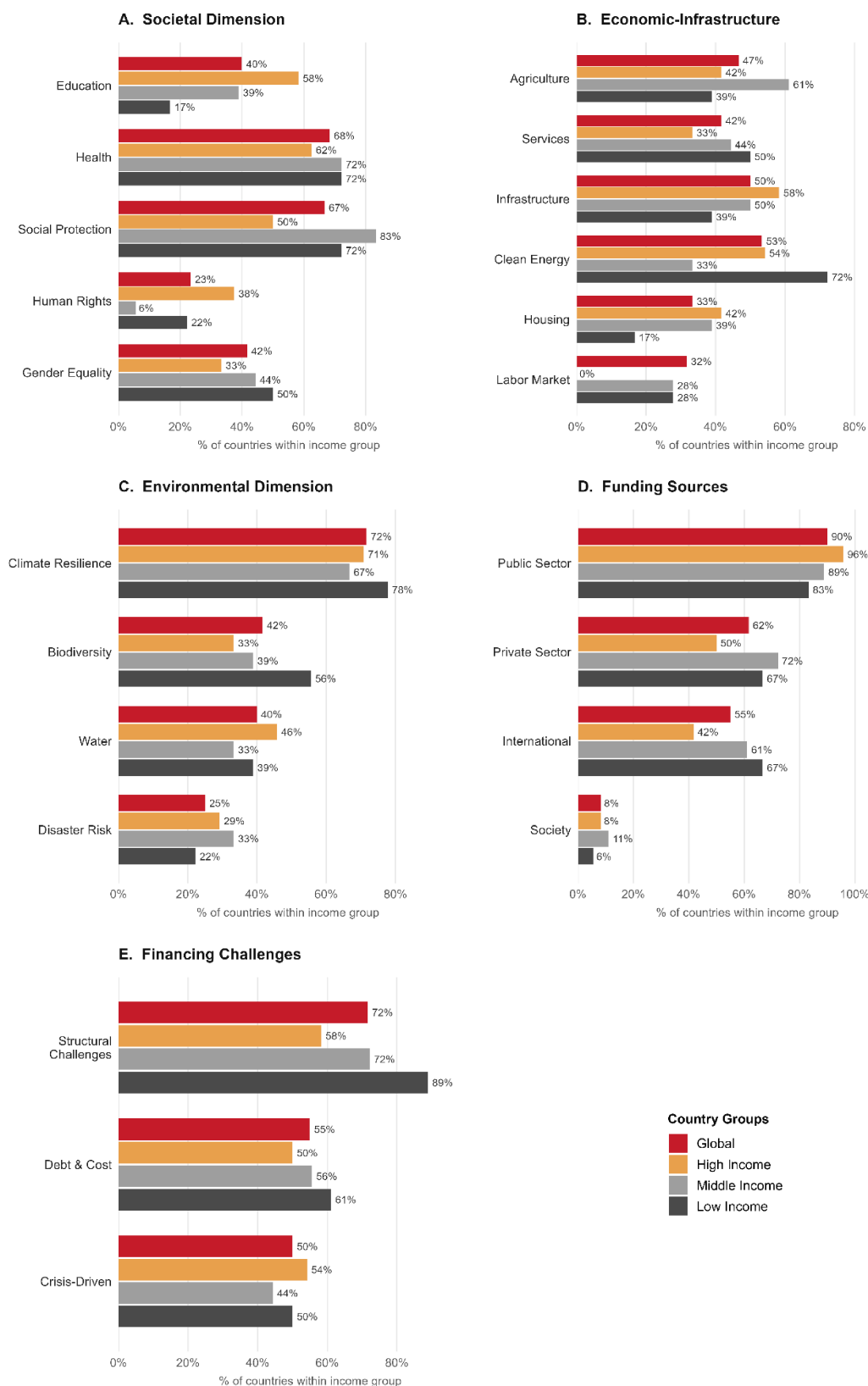


FIGURE 5 | Financing for the SDGs as specified in VNRs. Panel A reflects the SDG financing purposes in the societal dimensions, Panel B in the economic-infrastructure, and Panel C in the environmental dimensions. Panel D represents the funding sources, while Panel E reveals the challenges encountered in the financing process. Bars in different colors represent country groups, and the concentric circles intersected by the bars represent the percentage of countries in each income group whose VNRs contain at least one statement associated with the relevant label, and country-level presence rates, not citation frequencies. Dynamic scaling employed for the visuals adjusts the radial axis range independently for each panel based on that panel's observed data range, rather than applying a fixed scale across all panels. This presentation ensures that low-prevalence categories remain visible and comparable within their panels, though it means bar lengths cannot be directly compared across panels.

highest financing priority for all groups, disaster risk reduction remains at the lowest level (Figure 5C). This suggests that climate change tends to be framed as a long-term, high-impact risk, while disaster risk reduction is treated as a shorter-term, event-based concern. This framing reflects the broader interdependence between climate action and the SDGs, where climate governance policies designed to advance one goal can reshape progress on others through synergies and trade-offs (Liu et al. 2026).

Although all country groups report the public sector as the primary funding source, low-income countries' VNRs reflect greater dependence on international actors and the private sector due to limited public finances (Figure 5D). While the power of the public sector in financing is much more dominant in high-income countries, the need for foreign aid and cooperation in low-income countries makes them more dependent on international actors. The financial challenges having fairly close and balanced weights (Figure 5E) suggests that the barriers to SDG financing are multidimensional rather than caused by a single factor. For low and middle-income countries, sustained policy stability and investment in green innovation are identified as preconditions for closing the development gap (Ullah et al. 2025), reinforcing our result that financial coherence requires managing structural constraints rather than funding gaps alone. However, the fact that structural barriers, encompassing systemic, economic, and governance factors, are significantly higher in low-income countries than in other groups suggests that holistic institutional and systemic transformation is more prominently framed as a priority in their VNR reporting.

4 | Discussion

Building on the analytical premise that income group functions as an explanatory axis rather than a descriptive label, the findings reflect that identical codes acquire divergent meanings across income contexts. This perspective allows the analysis to move beyond documenting what states report to explaining why their framing of the SDGs diverges by an inference that neither a single-group nor a pooled reading of the VNRs could yield. The “governance dimension” has received little attention in the literature on the “middle income trap,” a topic that is frequently discussed in the studies (Bulman et al. 2017; Murakami et al. 2022; Andrijevic et al. 2020), while institutional failures faced by low-income economies are generally explained by chronic capacity constraints (Ebohon et al. 1997; Pritchett et al. 2013). The middle-income countries do not face the same financial and human capital constraints as low-income countries, and they have the capacity to invest in governance reform (Moore and Schneider 2004; Jindra and Vaz 2019). According to the present study's findings, despite their reform capacity, middle-income countries report greater emphasis on economic returns and infrastructure-focused integration in their VNRs. The coordination and whole-of-government approaches are not prominently reported in this group. We expect the findings in these countries to reflect a pure capacity constraint, with low governance coding in all areas lacking resources. Instead, the findings suggest a selective lack of prioritization in reporting, with a strong emphasis on areas with direct economic returns

and a weak emphasis on structural reforms, which is more consistent with prioritization than with inadequacy. Therefore, this reported selectivity may reflect a relative de-prioritization of governance in favor of areas with more immediate economic returns, rather than an absence of capacity. While governance deficiencies appear to be framed as a matter of ‘deprivation’ at low-income levels, in middle-income countries they appear, in reporting terms, to be deprioritized in favor of areas with more immediate economic returns (Dhar et al. 2022).

The findings for two codes within the middle-income countries group are quite interesting. Firstly, in this group, coordination is among the least coded operational problems and is rarely framed as an issue in VNRs. On the other hand, the rate in the “Data Deficiencies” code peaks for this group. Thus, we can distinguish two contrasting trends in their reports: those who explicitly acknowledge the lack of coordination as a structural problem and those who remain completely silent on the issue. Our study shows that middle-income countries are disproportionately represented in this ‘silent’ group. While at first glance this might be interpreted as the absence of a coordination problem in these countries or as a reporting preference, our study's findings refute this assumption. We observe that this narrative silence on coordination in middle-income countries is accompanied by record levels of measurable “Data Deficiencies,” the most critical indicator of institutional capacity. The complete absence of any mention of the coordination problem in a table showing a massive data infrastructure gap suggests not the absence of the problem, but rather a structural lack of awareness in their reporting. Therefore, these two findings together suggest that governance issues in middle-income countries are more systematically under-reported. At this point, the present findings suggest that middle-income countries, the most dynamic group, exhibit patterns consistent with “governance blindness.” Besides, the fact that “Data Deficiencies” reach the highest level in this group in terms of institutional capacity reflects that the countries in this group lack the data infrastructure to measure progress and the coordination mechanisms to ensure inter-institutional harmony as they race towards their development goals. Therefore, the real trap for middle-income countries is not just economic slowdown, but the neglect of evidence-based policymaking, multi-stakeholder collaboration, and strong actor integration in the development agenda, reflecting that SDG progress depends not solely on formal policy commitment but on how organizational learning and innovation-oriented coordination are mobilized across actors (Zada 2025).

The present study's findings reflect that countries frame COVID-19 chiefly through its economic and financial consequences, as an external shock to be financed and overcome rather than as a catalyst for structural reform in governance, integration, and coordination mechanisms, in their VNRs. In this sense, these findings lend qualitative support to Pradhan et al.'s (2021) caution that the sustainable transformation opportunity will be missed without swift and deliberate action by governments. Consistent with this, countries emphasize emergency support and stabilization measures rather than structural governance reform in their VNRs. For example, Austria highlights anti-poverty legislation and housing support programs. Barbados reports reallocating development funds to the health sector while Romania details extensive grant and state-aid

schemes for affected businesses. Similarly, Kuwait focuses on tax exemptions, fee reductions, and investment support measures, and Namibia emphasizes relief packages and social protection spending. For broader social impacts, these are often reported by VNRs as consequences requiring immediate mitigation, such as learning disruptions in Denmark and rising economic hardship and gender-based violence in Jamaica, rather than being linked to longer-term reforms in governance, development planning, or institutional resilience. This overall inference from the analysis of VNRs is supported by Sadler et al. (2024), who analyzed roughly 8000 recovery policies across 88 countries and found that the “build back better” agenda remained largely unrealized, as recovery spending favored short-term stabilization over investment in structural resilience.

The study’s final novel contribution is its country-group analysis, suggesting that reported SDG prioritization appears to align with structural capacity constraints rather than political choice. The countries articulate distinct frameworks specific to their income group in their reported SDG prioritization. At this point, the emphasis presented in VNRs as forward-looking capacity and innovation building (such as the Education and Science codes) feeds the transformation-oriented category, while immediate responses to resource or risk pressures (International Agreements/Institutions and Gender Equality codes) form the basis of the survival-oriented category. This transformation-oriented framing aligns with arguments that digital leadership and innovation are central enablers of sustainable development, mobilizing science and digitalization toward structural transformation rather than survival-driven compliance (Zada et al. 2025). A parallel logic appears at the micro level in behavioral-theory-of-the-firm accounts, where actors with performance slack channel resources into substantive, transformation-oriented initiatives, whereas resource-constrained actors prioritize short-term stabilization (Li et al. 2025). Read across levels of analysis, this resonates with the present study’s finding that higher-income countries frame the SDGs around transformation while financially constrained low- and middle-income countries remain oriented toward survival.

“Gender Equality” is a dominant SDGs focus (Sachs et al. 2019) in low- and middle-income countries, driven not only by internal awareness but also by the “incentive effect” of international funding in this area (Forestier and Kim 2020). Therefore, the divergence lies not only in which SDGs are prioritized, but also in how different groups frame the same goal. For example, high-income countries position Climate Change as a long-term transformation issue under the heading of “biosphere conservation” in Austria’s VNR, while middle-income countries tend to frame it as an urgent survival imperative that is reported to take precedence over structural reforms, as illustrated in Jamaica’s VNR. These divergent framings echo the case for assessing climate change and sustainability jointly rather than in isolation, given the dense linkages between climate action and the SDGs (Pradhan et al. 2025). This finding is also reflected in our analysis’s findings as different prioritization rates between groups, even though it is not a causal effect. Because our analysis draws on self-reported VNR narratives, it can document these prioritization patterns but cannot establish whether they stem from necessity or preference; that distinction would require budget-tracking or interview-based designs. Complementary quantitative studies,

however, provide causal evidence consistent with our interpretation, showing how debt constraints and policy stability shape developing countries’ capacity to prioritize structural reforms (Mohsin et al. 2021; Ullah et al. 2024). Therefore, these data do not represent a single, shared trajectory globally. Rather, this points to a difference in the dual structural framing of how the SDGs are addressed. These points theoretically suggest how the “leave no one behind” principle as reported in VNRs may have evolved into a “dual-framed” progression due to financial and capacity constraints: one group focused on survival, the other on transformation.

4.1 | Limitations

An important limitation of the study that must be noted is the relationship between the nature of the thematic coding and the scope of interpretive claims drawn from the analysis. The thematic content analysis we employ reliably reveals how often and in what contexts a code appears in VNR texts. On the other hand, the frequency of repetition of thematic contents in the text alone is not conclusive evidence of the country’s actual performance in the field or its causal mechanisms. Since VNRs are partly performative documents that are self-reported by countries, a high rate of code may reflect merely discursive emphasis as well as a genuine policy priority and does not by itself indicate policy effectiveness. Therefore, we present evaluative statements derived from coding results as analytical inferences supported by observed discursive patterns rather than definitive conclusions that should be tested in further research.

The study is descriptive and comparative in design; it identifies patterns and associations across income groups but does not test causal relationships, and any causal or motivational language should accordingly be read as an inference to be examined in future research. Thus, while the study analyzes countries’ stated strategic intentions and discursive frameworks regarding the SDGs, the extent to which these statements align with on-the-ground outcomes requires a separate research agenda supported by complementary quantitative indicators and field data. Another limitation arises from the language selections of the sampled VNRs. The dataset includes only VNRs submitted in English, and original-language VNRs are excluded. The selected VNRs were formally translated into English before being submitted to the UN. Therefore, this selection may lead to the loss of locally established frameworks or politically sensitive nuances in the process, and may reveal thematic patterns reflecting translation conventions rather than authentic national policy discourse.

5 | Conclusion

This study evaluates the reported priorities and structural challenges in the SDG policy traction processes of 60 countries from different geographies and income groups. Based on the thematic content analysis employed for the countries’ VNRs, we extract five key lessons at the policymaking and implementation levels. These lessons highlight the requirements for evidence-based policymaking, multi-stakeholder collaboration, and financial sustainability, as well as the systemic differences across countries over a decade of SDG policy traction. Therefore, we believe the

study will make a significant contribution to accelerating SDG achievement literature particularly for income-based country groups by illuminating the gap between political commitments and the operational priorities and the gaps countries report in this critical final phase of the 2030 journey.

The lessons together shed light on the structural bottlenecks in implementing the SDGs: the continued dominance of the public sector while civil society and academia remain in the background; the lack of strong coordination as the biggest operational challenge; SDG prioritization that appears to follow a 'hierarchy of needs' rather than political preferences in reporting; the framing of localization as a "global checklist" rather than sustainable public service delivery; and the dependence of low-income countries on international actors. The concept of governance blindness, which we introduce based on what is reflected in VNR reports, adds a new dimension to the "middle-income trap" discussions, reflecting that these countries tend to emphasize areas with direct economic returns rather than structural reforms, such as coordination and data infrastructure, in their reporting. Accordingly, the SDG policy process appears to be evolving into a dual-framed structure in which high-income countries emphasize "transformation," while low- and middle-income countries emphasize "survival" under financial and institutional capacity constraints. Finally, as we approach 2030, avoiding a large-scale failure at the global level cannot be achieved simply by closing funding gaps. It is essential that governments transform their crisis experiences into lasting institutional lessons and make the SDGs not merely a global commitment, but an integral part of local public service and governance.

Author Contributions

Volkan Göçöğlü: conceptualization, investigation, funding acquisition, writing – original draft, methodology, validation, visualization, writing – review and editing, software, project administration, formal analysis, data curation, resources, supervision. **Elifnur Düzsöz:** methodology, validation, software, formal analysis, data curation, investigation. **Prajal Pradhan:** supervision, conceptualization, investigation, methodology, validation, writing – review and editing, project administration.

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Supporting Information

Additional supporting information can be found online in the Supporting Information section. **Table S1:** Sample Selection. **Table S2:** Temporal Distribution of Reports. **Table S3:** Country Classification and Income Grouping. **Table S4:** List of Sample Countries by Income Category. **Figure S1:** Sample Countries. **Figure S2:** Coding Strategy Workflow. **Table S5:** Coding Framework for Policy Integration Analysis. **Table S6:** Coding Framework for Policy Coherence. **Table S7:** Coding Framework for Coordination & Governance. **Table S8:** Coding Framework for Capacity Issues. **Table S9:** Coding Framework for Financing. **Table S10:** Coding Framework for Localization. **Table S11:** Coding Framework for Capacity Building & Know-How Gaining. **Figure S3:** Brief Coding Map Tree. **Table S12:** Cohen's Kappa and Agreement Rates by Category.