Copernicus Institute of Sustainable Development

MSc Sustainable Development Earth System Governance

MSc Thesis (45 ECTs)

Prioritisation of SDGs: National Trends, International Assistance, and Global Governance Implications

Oana Forestier – 6196500 oana.forestier@orange.fr Supervisor - Dr. Rakhyun Kim ond reader - Dr. Marianneke Vijge

> August 1st, 2019 23,358 words



Abstract

The Sustainable Development Goals are regarded as a globally-endorsed agenda that will guide sustainable development until 2030. National governments are primarily responsible for their implementation, with international organisations – and especially the United Nations – expected to provide some degree of guidance. If guidance is insufficient, countries may cherry-pick certain goals based on pre-existing or short-term concerns. If guidance is sufficient but inadequate, international actors may also promote a selective implementation of the goals. At the global level, the aggregate prioritisation of a limited number of goals could have negative consequences for overall progress on sustainable development, which makes prioritisation trends and processes important to investigate. So far, no study has sought to investigate which goals are prioritised by which national governments nor the role that international organisations have had both throughout the prioritisation process and in assisting countries to design related policies. Consequently, potential global-level governance implications are also unknown. This study investigates these topics by mapping prioritisation trends in nineteen countries and exploring the relationship between international organisations' assistance and national-level prioritisation processes by undertaking a quantitative analysis coupled with the analysis of two case studies: Bhutan and Viet Nam. Results point to the significant prioritisation of goals 1 and 8 compared to others, although no development pillar appears overtly favoured. Conversely, past policy trends show large variations across all goals, with no outlier goal but with infrastructure-related goals scoring better than others. The case studies reveal multiple reasons for prioritisation - with both domestic- and international-oriented motives - and shed light on how explicit and implicit prioritisation are expected to be linked. International organisations can influence explicit prioritisation by assisting in the creation of development plans, which outline sustainable development priorities, and can do so for implicit prioritisation by selectively allocating assistance to 'on-the-ground' activities, that is to design policies, upgrade governance arrangements, and implementing projects. This points to the importance of international coordination mechanisms in ensuring coherence across development partners' activities. Findings warrant the investigation of future prioritisation trends to further assess the success - or lack thereof - of the Sustainable Development Goals framework in promoting progress on all its goals, as well as more research on processes of prioritisation and international organisations' assistance to complement preliminary findings from Bhutan and Viet Nam.

Keywords

Sustainable Development Goals; priority; national governments; international organisations; governance through goals

Acknowledgements

First and foremost, I am grateful to my supervisor, Rak Kim, for supporting me throughout the whole research process. His guidance and encouragements were crucial to the completion of this project. The second reader of this MSc thesis, Marjanneke Vijge, also provided useful comments during early stages. I also thank the persons I interviewed for taking the time to discuss their work on the SDGs. Lastly, I am thankful to Sjors van Mourik and Jeffrey Ketting for reviewing an earlier version of this work. Their comments contributed to the quality of this final version.

Table of Contents

1.	Intro	oduction	1	
1	.1.	The holistic implementation of seventeen SDGs: a challenge for national policy-makers		
1	.2.	Scientific problem and previous studies		
1	.3.	Knowledge gap		
1	.4.	Aim and research questions	3	
1	.5.	Research framework	4	
2.	Theo	ory	5	
2	.1.	SDG prioritisation	5	
2	.2.	The influence of international organisations	7	
2	.3.	Expected relationships between IO assistance and domestic priorities	9	
2	.4.	Hypotheses	9	
3.	Tech	hnical design	10	
3	.1.	Strategy	10	
3	.2.	Analysing prioritisation trends	11	
3	.3.	Quantifying the correlation between IO assistance and relative policy coverage	15	
3	.4.	Exploring prioritisation and its relationship with IO assistance in two case studies	17	
4.	Resu	ults	18	
4	.1.	Prioritisation trends	18	
	4.1.1	1. Trends per SDG	19	
	4.1.2	2. Trends per pillar of sustainable development	22	
	4.1.3	3. Trends per income group	23	
	4.1.4	4. Comparing explicit prioritisation and relative policy coverage	27	
4	.2.	The correlation between IO assistance and prioritisation trends	30	
4	.3.	Prioritisation and its relationship with IO assistance in Bhutan and Viet Nam	34	
	4.3.1. Case study 1: Bhutan		34	
	4.3.2. Case study 2: Viet Nam		39	
	4.3.3	4.3.3. Comparing and generalising findings		
5.	Discussion47			
5	.1.	1. Explaining prioritisation processes		
5	5.2. Explaining the relationship between prioritisation and IO assistance			
6.	Con	iclusions	50	
7.	References5			
8.	Annexes			

Index of Figures

Figure 1. The seventeen SDGs1
Figure 2. Research framework5
Figure 3. Conceptual framework9
Figure 4. Clustering of the SDGs in three pillars14
Figure 5. Aggregate trends in non-prioritisation, high relative policy coverage and explicit prioritisation
Figure 6. Number of countries which explicitly prioritised each SDG20
Figure 7. Number of countries which reached high relative policy coverage for each SDG21
Figure 8. Number of countries which did not prioritise each SDG22
Figure 9. Average explicit prioritisation and high relative policy coverage, per development pillar 23
Figure 10. Relative proportion of countries which explicitly prioritised each SDG, per income group 25
Figure 11. Average explicit prioritisation, per income group and development pillar25
Figure 12. Relative proportion of countries which obtained high relative policy coverage for each SDG, per income group
Figure 13. Average high relative policy coverage, per income group and development pillar
Figure 14. Relationship between financial assistance
Figure 15. Relationship between financial assistance
Figure 16. Relationship between financial assistance
Figure 17. Relationship between financial assistance
Figure 18. Funding allocated to Bhutan (in USD), divided per IO and per SDG
Figure 19. Relative funding allocated to the three development pillars in Bhutan
Figure 20. Funding allocated to Viet Nam (in USD), divided per IO and per SDG41
Figure 21. Relative funding allocated to the three development pillars in Viet Nam

Index of Tables

Table 1. Details on data categorisation followed for sub-question 1
Table 2. Countries included in the sample, per world region, level of development and geography .12
Table 3. Scoring scheme used to assign each SDG to a category
Table 4. Details on the variable used in sub-question 2 15
Table 5. United Nations Specialised Agencies, Funds and Programmes included in the analysis16
Table 6. Aggregate trends in non-prioritisation, high relative policy coverage and explicitprioritisation for each SDG
Table 7. Aggregate coupledness between explicitly prioritised SDGs
Table 8. Prioritisation results separated per income group and per category 24
Table 9. Alignment of explicit prioritisation and high relative policy coverage for each SDG27

Table 10. Explicit prioritisation, high relative policy coverage, and the overlap between the tw	vo per
country and per SDG	29
Table 11. Overview of results of Pearson's correlation analysis	
Table 12. Number and percentage of projects led by the IOs from the sample which respective to influence laws and policies or governance arrangements	,
Table 13. Funding allocated to each SDG in Bhutan, per IO	35
Table 14. Funding allocated to each SDG in Viet Nam, per IO	40

Abbreviations

СОР	Conference of the Parties
FAO	Food and Agricultural Organisation
FYP	Five Year Plan
GEF	Green Environment Facility
GNH	Gross National Happiness
GNHC	Gross National Happiness Commission
HLPF	High-level Political Forum on Sustainable Development
ΙΑΤΙ	International Aid Transparency Initiative
ICS	International Council for Science
IDDRI	Institut du Développement Durable et des Relations Internationales, or the Institute for Sustainable Development and International Relations
IFAD	International Fund for Agricultural Development
ILO	International Labour Organisation
IMF	International Monetary Fund
IMO	International Maritime Organisation
Ю	International Organisation
LDC	Least Developed Country
LIDC	Low-Income Developing Country
MDG	Millennium Development Goal
NAP	National Action Plan
NGO	Non-Governmental Organisation
NKRA	National Key Result Area
NSSD	National Strategy for Sustainable Development
ODA	Official Development Assistance
PBL	Planbureau voor de Leefomgeving, or Netherlands Environmental Assessment Agency
REDD+	Reducing Emissions from Deforestation and forest Degradation, and the role of conservation, sustainable management of forests, and enhancement of forest carbon stocks in developing countries
SDG	Sustainable Development Goal
SEDS	Socio-Economic Development Strategy
SEDP	Socio-Economic Development Plan
UN	United Nations
UNDESA	United Nations Department of Economic and Social Affairs
UNDG	United Nations Development Group
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFPA	United Nations Population Fund
UNICEF	United Nations International Children's Emergency Fund

UNWTO	United Nations World Tourism Organisation
UN-H	UN-Habitat
UN-W	UN-Women
VNR	Voluntary National Review
WFP	World Food Programme
WHO	World Health Organisation
WMO	World Meteorological Organisation
WB	World Bank

1. Introduction

1.1. The holistic implementation of seventeen SDGs: a challenge for national policy-makers

The seventeen Sustainable Development Goals (SDGs) (Figure 1) are the latest set of global goals devised to guide sustainable development until 2030. The SDGs replace the Millennium Development Goals (MDGs), which themselves followed several previous goal-setting endeavours. Hence, governance through goals is not new, but since the MDGs this strategy has gained in prominence as development goals have come to represent a globally-endorsed development agenda (Fukuda-Parr, 2014, p. 118; International Council for Science, or ICS, 2017, p. 19). The SDGs expand this agenda's ambition by replacing the MDGs, which mainly articulated aspirations for addressing socio-economic issues in developing countries (Young et al., 2014, p. 2), with an universally-relevant framework linking economic, social and environmental aspects of sustainable development (Stafford-Smith et al., 2017, p. 912).



Figure 1. The seventeen SDGs. Source: United Nations (UN) (n.d.)

The implementation process and reporting on progress are voluntary and mainly fall under the responsibility of national governments (UN, 2015, para. 84 of the 2030 Agenda for Sustainable Development, thereafter referred to as the 2030 Agenda), within an enabling international economic and governance environment (Stafford-Smith et al., 2017, p. 916). There is a risk that countries prioritise goals aligning with pre-existing priorities or national data collection systems (Akenroye, Nygård, & Eyo, 2018; Horn & Grugel, 2018; Morton, Pencheon, & Squires, 2017; Stafford-Smith et al., 2017). Moreover, electorates may be inclined to favour courses of action with short-term benefits (Morton et al., 2017, p. 87), meaning that the economy could continue to be given priority over longer-term societal and environmental interests (Giddings, Hopwood, & Brien, 2002; Gupta & Vegelin, 2016). The 2030 Agenda states that the goals are "integrated and indivisible and balance the three dimensions of sustainable development" but at the same time recognises that countries have

different national realities, capacities, levels of development, national policies and priorities (UN, 2015, para. 5). Reconciling the need to prevent cherry-picking in favour of realising the ambitious 2030 Agenda while enjoying such extensive leeway represents a major challenge for national policy-makers.

In this context, international organisations (IOs) could play a facilitating role in helping national governments to implement the 2030 Agenda, conditionally that their guidance is both sufficient and adequate. Bilateral donors and IOs have historically assisted less developed countries to address issues now covered by the SDGs, and they continue to do so today. By providing funds, expertise and technical resources, these actors may influence which issues are tackled in the recipient country (Bernstein & Cashore, 2012; Rahman, Sadath, & Giessen, 2016), hence potentially gaining some power over development priorities. Donors have their own priorities and may not sufficiently coordinate with each other (Lawson, 2013), which raises questions about the adequacy of guidance provided. This makes the purpose of IO assistance and their potential influence on prioritisation processes socially relevant to investigate.

If some goals are prioritised while others are left almost unaddressed, negative impacts for overall progress towards sustainable development at various scales could be engendered. This risk is exacerbated by the lack of scientific groundings of prioritisation decisions (Allen, Metternicht, & Wiedmann, 2018; High-level Political Forum on Sustainable Development, or HLPF, 2018) and by the difficulties in promoting national and transboundary policy coherence, which means in "ensuring that a policy in one area does not undermine policy objectives in another" (Maltais, Weitz, & Persson, 2018, p. 25). As argued by Weitz, Persson, Nilsson, & Tenggren (2015), countries have received little guidance on how national SDG agendas will be coordinated to ensure that at the aggregate level, the vision behind the SDGs can be achieved. In this context, promoting a holistic implementation in line with the underlying rationale of the 2030 Agenda – meaning that it is comprehensive and synchronous – becomes paramount.

1.2. Scientific problem and previous studies

This societal challenge directly relates to major questions for academic researchers interested in governance through goals, notably whether the SDGs can steer the global community towards the change needed to develop substantially more sustainably worldwide or whether they are instead handpicked by national policy-makers to legitimise pre-existing and potentially inappropriate priorities. The answer is unlikely to be black-or-white and probably partly depends on actors' abilities to capitalise on the goals to promote meaningful change. This raises new questions about how the SDGs can be used effectively to this end. Academic studies can contribute to both facets of this problem: first, by informing decision-making based on investigations of the success or failure of SDG-related activities and their associated outputs and outcomes; second, by identifying which governance arrangements could adequately support SDG implementation processes at different scales and in various contexts. These two challenges are linked as investigating SDG-related activities can lead to recommendations for modifying the governance arrangements that underpin their design and implementation.

Attempts to understand the specific phenomenon of SDG prioritisation, which relates to the first facet of the problem, are scarce. Scholars tend to focus on methods to scientifically select priorities – most notably by devising frameworks to systematically identify and rate synergies and trade-offs between issue areas (ICS, 2017; Nerini et al., 2018; Singh et al., 2018), including scenario modelling tools (for an overview, see Allen, Metternicht, & Wiedmann, 2016) – rather than on investigating how the selection process occurs in practice. One notable exception is the study of Ecuadorian priorities conducted by

Horn & Grugel (2018), which explores how the country is responding to the SDGs. This analysis points to the use of the SDGs to legitimate existing development focus areas and as such exposes the limited influence of the SDG framework in shaping domestic sustainable development priorities. Allen et al. (2018a) focus on the methods used by national governments to prioritise goals but do not explore which ones are prioritised. Similarly, Niestroy, Hege, Dirth, & Zondervan (2019) touch upon how the SDGs were integrated in development plans and strategies and state that some countries have identified priorities. However, the research does not delve into the priorities, nor does it compare countries in that respect. Adopting a different approach, Simha, Roxas, & Cegretin (2017) studied two SDGs prioritised by Italy and Bangladesh and mapped pathways to achieve progress on these goals until 2030, thus overlooking why or how they were prioritised.

Some global governance scholars began investigating which governance arrangements may facilitate the successful implementation of the SDGs in attempts to gain further knowledge on the second facet of the problem. Governance through goals is being conceptualised (Biermann, Kanie, & Kim, 2017) and building blocks for its success identified (Biermann et al., 2017; Elder, Bengtsson, & Akenji, 2016; Stafford-Smith et al., 2017). Some have formulated propositions on how HLPF should operate to be effective (Abbott & Bernstein, 2015; Halle & Wolfe, 2016; Sandick, 2014), adding contributions to extant literature exploring the influence of IOs on their member states (Broome & Seabrooke, 2012) which are relevant to the current challenges embodied in the 2030 Agenda. However, so far in the post-2015 development context, insights about the relationship between global and national governance are mostly based on lessons learned rather than empirical analyses.

1.3. Knowledge gap

Most discussions about the SDGs have focused on the 2030 Agenda as a global framework for development and overlooked its national-level outcomes (Horn & Grugel, 2018). More specifically, **no** study has sought to investigate which SDGs are prioritised by which national governments nor the role that IOs have played in prioritisation processes and in assisting countries to design related policies. Consequently, the potential global governance implications of this phenomenon are also unknown. These are major knowledge gaps related to the steering capacity of the SDGs and the suitability of existing global governance arrangements in supporting their implementation at the domestic level.

1.4. Aim and research questions

The aim of this research, devised to help fill in the knowledge gaps, is twofold. First, to contribute to explaining how various national governments address the SDGs and the international-level assistance they receive to do so more effectively by analysing the phenomenon of SDG prioritisation as well as the relationship between governmental priorities and the assistance received from UN Specialised Agencies, and Funds and Programmes. Second, to discuss the findings' global governance implications by considering results in light of current academic knowledge on the topic.

This analysis produces descriptive knowledge by identifying national goal prioritisation trends, as well as explanatory knowledge by seeking to explain the correlation between IO assistance and prioritisation trends. To ensure the feasibility of the study, its scope is limited to the study of UN Specialised Agencies, and Funds and Programmes. One main question and two sub-questions steer the research process:

How can the process of SDG prioritisation and the relationship between this phenomenon and the assistance provided by UN Specialised Agencies, and Funds and Programmes be explained?

- 1. To what extent are certain SDGs prioritised over others by national governments?
- 2. Does the allocation of financial assistance by UN Specialised Agencies, Funds and Programmes to national governments to further progress in SDG-related areas align with their policy coverage of SDG targets?

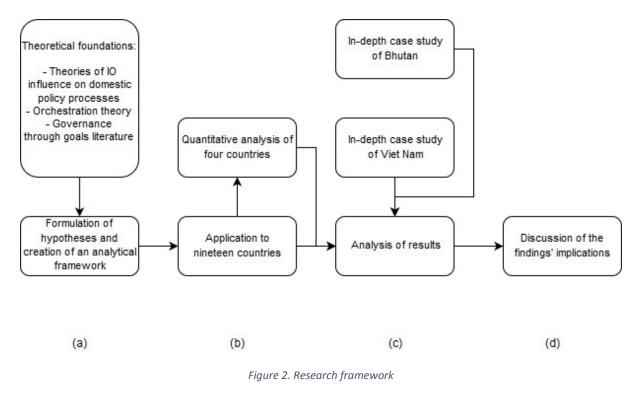
Answers to the research questions contribute to the first part of the aim. Findings are then discussed based on hypotheses, which contributes to the second part of the aim. Analysing current trends partly grounds the analysis in practice-oriented research as it corresponds to the "what" aspect of problem analysis, defined as "what the exact problem is, why it is a problem and whose problem it is" (Verschuren & Doorewaard, 2010, p. 47). The analysis is also theory-oriented as it tests the accuracy of a hypothesis in understanding the influence of UN Specialised Agencies, Funds and Programmes on SDG prioritisation and uses the results coupled with theoretical insights to discuss their implications.

Three contributions are made to the growing body of literature analysing governance through goals in the SDGs context. First, comparing one aspect of SDG nationalisation – prioritisation – across multiple countries produces insights on the early success – or lack thereof – of the SDG framework on this aspect. This relates to the first part of the scientific problem, which relates to the steering capacity of the SDGs (1.2). Second, a hypothesis about the role that UN Specialised Agencies, and Funds and Programmes may play in influencing prioritisation is tested. Third, implications for global governance grounded in recent empirical analysis rather than insights from past experiences are discussed. These two latter points contribute to the second aspect of the scientific problem, which is concerned with which governance solutions could facilitate SDG implementation processes (1.2). These contributions place the research into the "Transformation of Governance and the Governance of Societal Transformations" theme and the "Global Sustainability Governance" focus area of the Utrecht University Copernicus Institute of Sustainable Development.

Knowledge generated on whether some SDGs are favoured over others makes this research equally socially-relevant for two reasons. First, the overwhelming aggregate prioritisation of a limited number of goals could negatively affect progress on other aspects of sustainable development (1.1). Second, investigating the usefulness of global goals is ultimately important to address current sustainability challenges. Moreover, exploring the influence of some IOs on the phenomenon of goal prioritisation sheds light on how the global-level coordination of national-level activities could be improved. Coordination is important at a national but also at a global level, to ensure that actions undertaken by national actors from different countries "add up" at the global level (Gupta & Nilsson 2017, p. 289).

1.5. Research framework

The research framework is depicted in Figure 2 and is organised as follows. First, a literature review aiming at understanding the context in which the problem is situated is completed. This step leads to the creation of the conceptual and analytical frameworks and to the formulation of hypotheses. Second, the hypotheses and the analytical framework are used to guide the analysis of SDG prioritisation in nineteen countries (sub-question 1), followed by a quantitative analysis of four of these countries (sub-question 2 and main research question). Then, two case studies – Bhutan and Viet Nam – are investigated (main research question), and all findings are analysed. Finally, the governance implications of the knowledge generated throughout the analysis are discussed.



2. Theory

This research draws on several theories for three purposes: to understand the phenomenon of SDG prioritisation (2.1), to explore the relationships between IOs and national priorities (2.2), and to comprehend the context in which the problem under investigation is situated. For the first purpose, decision-making literature as well as analyses of the decision-making stage of the policy process are used. For the second, literature on IO effectiveness and influence as well as literature on aid and development assistance is particularly useful. For the third, attention is paid to orchestration theory and governance through goals literature. These theoretical foundations are used to create a conceptual framework (2.3) and to formulate hypotheses (2.4).

2.1. SDG prioritisation

Prioritisation, a term defined in the Oxford dictionary as "the fact or condition of being regarded or treated as more important than others" (Oxford University Press, n.d.), has been researched in political sciences, most notably in decision-making literature as well as in analyses of the decision-making stage of the policy process. In the context of this analysis, prioritisation is more narrowly understood as the explicit or implicit favouring of one or several SDGs over others. Generally speaking, prioritisation – whether intentional or not – is unavoidable; as stated by Gilbert (2011 p. 275): "because resources are finite, every sensible thing we do is another sensible thing we don't". Scarcity of financial, institutional, technical, infrastructural, human, or knowledge resources compel decision-makers to focus on addressing a limited set of problems. For instance, in the field of resource conservation planning, Game, Kareiva, & Possingham (2013) similarly argue that finite resources coupled with the scale of problems to address make the choice between several positive actions necessary.

Specifically to the SDGs, whether goal prioritisation is necessary or particularly desireable is debatable. Some argue that insufficient capacity in the face of the 2030 Agenda's complexity makes prioritisation necessary (Allen et al., 2018), or that some goals are more important (Holden, Linnerud, & Banister, 2016). Others maintain that prioritisation would be detrimental to long-term sustainability and that an integrated implementation via enhanced capacity is feasible (Elder et al., 2016). While acknowledging that aggregate prioritisation trends may have negative consequences for overall progress on sustainable development (1.1), judging the appropriateness of prioritisation decisions at the national level is beyond the scope of this analysis. Therefore, the concept of national SDG prioritisation is used as a normatively neutral term when discussing trends across countries.

What all scholars agree on is the importance of following an appropriate process if prioritisation occurs. Focusing on the processes that lead to the identification of priorities, Jones & Baumgartner (2005) argue that the way decision-makers react to information from different sources is central. Decisions are taken regarding which problems to focus on as well as how to use and combine sources of information. Priorities can be made explicit in a National Strategy on Sustainable Development (NSSD) or a shorter development plan. Conversely, they can be observed more implicitly in budgets or by analysing the policies enacted by a government, two elements logically impacted by priority-setting (Fukuda-Parr, 2014, p. 124; Hege & Brimont, 2018). A cross-country analysis conducted by Hege & Brimont (2018) found that countries sometimes map their budgets against the SDGs or include qualitative reporting on how the budget will contribute to the goals. But even without acknowledging these links, independent mapping exercises would reveal the extent to which a budget contributes to distinct SDGs.

The explicit prioritisation of an issue by a government supposedly means allocating more attention to solving it than to other potential problems, and is expected to lead to new policies and funding allocation. There lies a distinction between two types of priorities: those explicitly stated by a national government, and those implicitly pursued in practice. Strategies devised by administrators can at times be ignored by politicians, who tend to approach issues case by case and focus on the competing interests involved. High-level political commitment to the objectives stated in the NSSD therefore appears paramount (Steurer & Martinuzzi, 2005, p. 463). On paper, some major issues to address are laid out; in practice, some exogenous events associated with public demands may lead a government to prioritise other problems. Corroborating this point, Nordbeck & Steurer (2016) agree that NSSD do not necessarily lead to the implementation of planned activities and question their steering capacity. The implications of explicit priorities – as visible in government spending and policies – are therefore expected to vary. This means that as they illustrate what is done, rather than what is planned, budgets and policies may more accurately display priorities.

Aggregate prioritisation trends may either confirm or question the suitability of governance through goals as embodied in the example of the 2030 Agenda. Governance through goals starts with ambitious and rather vague aspirations (Stevens & Kanie, 2016, p. 396) and seeks to steer behaviour in four ways: by establishing priorities for the allocation of attention and scare resources, galvanising efforts of agents, tracking progress with targets and benchmarks, and combating the tendency for short-termism in favour of long-term goal attainment (Young, 2017). Effects can be twofold: global goals may shape how the norm embodied in the goal is defined and used, and may elicit policy and behaviour change (Fukuda-Parr, 2014). In relation to the SDGs, this latter point means steering national governments towards implementing policies covering all aspects of the 2030 Agenda as well as aiming for long-term goal attainment. A core element of the Agenda is to foster progress on the three pillars of sustainable development (2030 Agenda preamble), a concern which has been explicitly acknowledged by the UN since 1992 (Purvis, Mao, & Robinson, 2018), but which was inappropriately included in the MDGs. Favouring one pillar over others would show that the steering capacity of the Agenda and the implementation strategy it lays out have not produced expected results yet.

2.2. The influence of international organisations

Several factors may influence both national governments' decision to prioritise some SDGs and which ones are picked as priorities. A scan of recent literature identified national capacity as the key element in a government's choice to prioritise SDGs. Shortcomings that may be encountered include budgetary and resource constraints (ICS, 2017, p. 21), insufficient capacity for governance and coordination – especially due to the multi-sectoral, multi-scale, multi-actor nature of SDG implementation (Elder et al., 2016) – and lack of appropriate knowledge (Weitz et al., 2015, pp. 531–532). Other influences are put forward to explain to the decision to prioritise specific SDGs. Political constraints and political agendas (ICS, 2017), and especially the will of electorates (Morton et al., 2017, p. 87), may influence which goals are prioritised as politicians are generally tied to raising issues resonating with citizen concerns, thus selecting certain problems to address over others (Jones & Baumgartner, 2005, p. 11). Citizen wishes, including concerns of organised groups, are expected to have varying levels of influence across contexts.

Applicability to national environmental, social and economic conditions is the first of two principles which Weitz et al. (2015, p.6) argue could be used to pick relevant targets. The ICS (2017) also confirms that countries have specific needs, and so does the 2030 Agenda itself: throughout the document, references are made to the different realities of countries (e.g. para. 5, 21, 55) as well as to the need to account for different national circumstances (e.g. para. 55). Additionally, it is observed in para. 56 that "each country faces specific challenges to achieve sustainable development". Specific realities, circumstances and challenges may relate, among other factors, to geographical characteristics. For instance, SDG 14, which focuses on oceans, is not expected to be emphasised by landlocked countries. Second, performance on goals is also expected to play a role (Weitz et al., 2015). Then, selection may or may not be guided by the selection of SDGs with high synergistic effects and low trade-off risks on other goals.

While all these factors may influence prioritisation patterns, focus is kept on one: the influence of IOs. As stated by Broome & Seabrooke (2012), how IOs influence their member states is one of the big questions that continues to dominate discussions in the fields of global governance and the political economy of IOs. They argue that to tackle this question, attention is commonly focused on structural variables, domestic variables in target countries, and the formal compliance mechanisms employed by IOs. However, subtler strategies may be employed to shape the policies of national governments. The typology from Bernstein & Cashore (2012) on the influence of global governance on domestic policy processes is used as a point of departure to understand IO influence because it compiles insights from several specialised strands of IO research on the topic to create a comprehensive overview, including transnational relations, international norms, policy diffusion and policy learning, and work on effectiveness. Four pathways are identified: rules, norms, markets, and direct influence. While all are used by various global-level actors to steer SDG implementation – sometimes simultaneously – only the latter is investigated in this research. Adopting this targeted focus make it possible to delve deeper into this pathway of influence, but also means that the explanation of IOs as influencing actors remains partial.

According to Bernstein & Cashore (2012, p. 593), direct influence can occur through funding, education, training, assistance and capacity-building, or attempts at co-governance. They argue that a range of actors have used this pathway, often labelled capacity-building, to reinforce domestic sovereign authority. Barnett & Finnemore (1999, p. 707-713) posit that IO autonomy and authority, which stem from their legitimacy and control over technical expertise and information, can be used to spread the benefits of this expertise as well as to transmit norms and models of appropriate

behaviour. This is a fundamental feature of value diffusion, as discussed by Tews & Busch (2002), but also matters for the direct influence pathway if used when conducting activities in a specific context. The same argument is expressed by Broome & Seabrooke (2012, pp. 1–2), who argue that IOs often act as 'engine rooms' of ideas for national-level structural reforms and use their cognitive authority to shape policy preferences, politics, and values. Barnett & Finnemore (1999, p. 709) use the example of the World Bank (WB) to argue this point, explaining that this organisation has exercised considerable influence over national development policies due to the expertise it houses. More recently, Horn & Grugel (2018, p. 77) have argued that until 2006, Ecuador's dependence on support from the WB and the International Monetary Fund (IMF) led to its adoption of global prescriptions as a substitute for national priorities on development, and that this obedience to donor advice could also be observed in several other South-American countries. This suggests that IOs do not only help with project implementation, but may also influence the design of governmental interventions. As discussed in aid effectiveness literature, in many cases granting aid is even explicitly conditional to specific policy-change in the recipient country, which can lead to counterproductive outcomes (Alonso, 2012).

Stemming from these insights, this study adopts a stipulative definition which breaks down the direct influence pathway into three subsets. First, IOs may aim to exert influence on policy-making, for instance by helping to design an education-for-all policy. Influence is not only understood as impacting the decision to create a policy but also as affecting the process more broadly, which could entail helping to decide which options are considered or the means of implementation to employ. Second, IOs may influence broader governance arrangements, defined as the way a governmental organisation operates, for example by enhancing the capacity of a given Ministry for Education to collect appropriate data on school enrolment. Finally, IOs may contribute to 'on-the-ground' progress by assisting project implementation, for instance by providing funds for nutrition programmes in schools. Assistance given for project implementation may also indirectly influence a country in designing related policies, a relationship which was investigated by Rahman et al. (2016) in the context of community-based forest policy in Bangladesh.

Orchestration theory helps to understand the potential implications that IO influence could have for the organisation of international assistance in the SDGs context. Orchestration is defined as "a mode of governance in which one actor (the orchestrator) enlists one or more intermediary actors (the intermediaries) to govern a third actor or set of actors (the targets) in line with the orchestrator's goals" (Abbott & Bernstein, 2015, p. 3). Orchestration is both indirect and soft because the orchestrator relies on intermediaries on which it lacks control (Abbott, Genschel, Snidal, & Zangl, 2015). This mode of governance is argued to be well-suited to the HLPF because this organisation has been granted an extensive mandate, yet limited authority and material resources. Other IOs that may become intermediaries to the HLPF – for instance the Green Environment Facility (GEF) – have also been relying on this governance mode (Graham & Thompson, 2015).

Ultimately, orchestration is a solution to circumvent issues stemming from the fragmentation of the global governance architecture which can be relied upon by IOs working in the field of sustainability. If IOs do influence national policy-making in their varied fields of expertise and if, as argued by Kim (2016), the SDGs are likely to have a limited utility as an orchestration tool because they themselves reflect the fragmented structure of international law and may therefore increase the likelihood of actors adopting a siloed approach, then the stakes of the HLPF effectively coordinating the UN system, which is one of its objectives (United Nations Department of Economic and Social Affairs, or UNDESA, n.d.), become higher. An effective coordination would facilitate a coherent implementation of the SDGs by national governments benefitting from IO assistance.

2.3. Expected relationships between IO assistance and domestic priorities

As aforementioned, prioritisation is first and foremost a domestic process potentially influenced by a variety of factors. Of specific interest to this research, national priorities may be influenced by international-level assistance in four ways. First, IOs may help national governments to select explicit priorities. Second, IOs may influence policy-making, therefore potentially contributing to the implicit prioritisation of one or several goals while others are neglected. The explicit prioritisation of goals by a national government is also expected to influence the policies it pursues. Third, IOs may provide resources to assist the implementation of programmes. Fourth, via capacity-building, IOs may influence governance arrangements. The extent to which IOs influence national-level priorities could have implications for global governance, especially with regards to the coordination of their activities.

This relationship between IO assistance, prioritisation and the implications stemming from these two phenomena is depicted in a conceptual framework (Figure 3). The potential avenues for IO influence are depicted in the figure with black arrows, the expected flow of the policy process is represented with gold arrows, and implications with a large grey arrow. Prioritisation is broken down in two elements: explicit and implicit. Implicit prioritisation is composed of two variables – policy-making and budget allocation – although focus is primarily kept on influence on policy-making. Two types of influence – on governance arrangements and policy implementation – are also touched upon throughout the analysis as separate variables which can explain IO assistance in recipient countries as well. Implications are not empirically analysed but bring a theoretical contribution to the research.

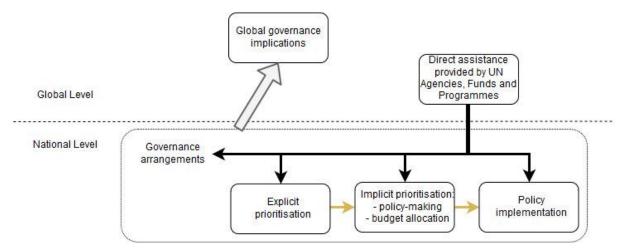


Figure 3. Conceptual framework. Black arrow = IO influence; gold arrow = flow of the policy process; grey arrow = global implications

2.4. Hypotheses

Three hypotheses were formulated: the first relates to an explanatory factor of prioritisation, the latter two guide the discussion of the study's contribution to academic knowledge on governance through goals.

A. If an IO significantly funds programmes contributing to a SDG, then it is likely to influence the design of policies on the topic and possibly participate to the implicit prioritisation of this goal over others.

Hypothesis A is adapted from a hypothesis formulated and tested by Rahman et al. (2016), themselves drawing inspiration from Bernstein & Cashore (2012), which states that foreign donors influence

domestic policy changes by providing financial assistance. By influencing the design of policies in an issue-area, an IO may contribute to the ongoing prioritisation of the issue via the allocation of limited resources to one among many problems. The hypothesis is therefore rooted in the definition of prioritisation as well as in theories of the influence of international actors on domestic political processes.

B. If countries prioritise one SDG or a cluster of goals significantly more than others, then global governance through goals has not yet lived up to its challenge of promoting a consistent progress on all aspects of development.

Hypothesis B relates to progress in implementation and links to the theoretical assumptions of governance through goals. If national governments prioritise the same goal – or set of goals – over others, an imbalance is created, which goes against the intent of the 2030 Agenda and its aim to balance the different dimensions of sustainable development. This hypothesis is therefore highly relevant to the study of global goals as a governance strategy for sustainable development.

C. If national SDG prioritisation processes are influenced by the direct assistance offered by IOs, then global coordination mechanisms will be important in ensuring that IOs successfully assist countries in coherently implementing the SDGs.

Hypothesis C directly stems from orchestration theory and corresponds to the implications of hypothesis A, if it is validated by the findings. In a context of state-led and voluntary implementation, IOs are expected to play a facilitating role. As most IOs are immersed in their own mandates and objectives, they tend to operate unilaterally and may pursue competing interests (Kim, 2016, p. 15), elevating the importance of higher-level coordination for the coherent implementation of the SDGs by national governments.

3. Technical design

This section introduces the overall research strategy (3.1), followed by a description of the methods used per (sub-)question (3.2-3.4). The two sub-questions respectively calculate the dependent and independent variables, followed by an analysis of the relationship between the two guided by sub-question 2 and the main research question. For each step, explanations on data sources, data collection and data analysis methods are provided.

3.1. Strategy

This research relies on two strategies: desk research and case study analysis. Desk research is wellsuited to the purpose of this analysis because a large amount of information related to SDG prioritisation and IO activities conducted in recipient countries is available in grey literature. This strategy enables the quick gathering of large amounts of data; however, as available information may have been initially gathered for different purposes, its suitability to the needs of this research may be limited (Verschuren & Doorewaard, 2010). Partly for this reason, case studies are used as a complementary strategy, which allows to explore the relationship between the two variables in greater depth. Case studies also fill the analytical gaps left by the quantitative analysis, whose insights are insufficient as the small sample restricts possibilities for strong conclusions. Here, a multiple-unit case study design is adopted – as defined by Gerring (2004) – to explore the phenomenon of SDG prioritisation by national governments and the possible influence that UN Specialised Agencies, Funds and Programmes may have on goal prioritisation, national-level policy-making and programme implementation. Even though it restricts the generalisability of findings, this study's focus on only two units of analysis is sufficient to compare cases and to explore each of them in depth.

3.2. Analysing prioritisation trends

To answer sub-question 1, which is concerned with the extent to which national governments prioritise SDGs, a quantitative content analysis of the Voluntary National Reviews (VNRs) submitted to the HLPF is conducted. The VNR-writing process aims to facilitate experience sharing by reporting on successes, challenges and lessons learned while implementing the 2030 Agenda, as well as to strengthen governmental policies and institutions (UNDESA, 2019). This focus makes this data source appropriate to assess the explicit priorities of governments and the policies put in place to progress on issue-areas covered by the goals. Data is categorised using the software NVivo (version 12). Each goal is assessed for each country and can be labelled as explicitly prioritised, having a high relative policy coverage, or non-prioritised. Non-prioritised goals are not explicitly prioritised and do not have a high relative policy coverage. This categorisation is depicted in Table 1, alongside data source and data type.

Table 1

Details on data categorisation followed for sub-question 1 (operationalisation, data source, data type)

Type of prioritisation	Operationalisation	Data source	Data type
Explicit prioritisation	 -Goals with 100% of their nationally-relevant targets covered by long-term plans if mapping was undertaken; or, if not stated: -Goals mentioned in a section specifically explaining which goals are prioritised by the government; or, if absent: -Goals described as "priorities" throughout the VNR 	-VNRs	-Quantitative or qualitative
Explicit non- prioritisation	-Goals with less than 100% of their nationally-relevant targets covered by long-term plans if mapping was undertaken	-VNRs	-Quantitative
Relative policy coverage	-Coverage of SDG targets by existing or planned policies for each SDG	-VNRs	-Qualitative
Non-prioritisation	-No explicit prioritisation and low relative policy coverage	-VNRs	-Qualitative

Explicit (non-)prioritisation appears somewhat straightforward to assess as it is unambiguously stated in the VNRs. However, even though some SDGs are explicitly prioritised, the remainder may be granted varying levels of interest by a government. Hence, it is also important to assess implicit prioritisation. This distinction between the two priority types follows the definition introduced in section 2.1. High relative policy coverage is one of several indicators that can be used to assess implicit prioritisation but is insufficient to measure this phenomenon by itself. Relative policy coverage is measured using references made to existing or planned policies and programmes that are certain of being rolled out, while general statements such as those beginning with "the government should..." are not counted. Additional ways to measure implicit prioritisation, for instance financial commitment in budgets, would have deepened the assessment of implicit prioritisation, but this variable could not be measured by solely relying on the VNRs. Units of analysis were selected with the aim of obtaining as many as possible, as not all could be used, while retaining a representative sample. They were first filtered based on data availability using the following criteria: the VNR is written in English, it includes an assessment of all SDGs, and it was published between 2017 and 2018. The latter criterion was used because VNRs from 2016 tend to be insufficiently detailed and may no longer represent current trends. In this first selection round, a total of thirty-eight VNRs were retained. These belong to eight lower-middle-income countries, five uppermiddle-income countries, and twenty-five high-income countries. No low-income country could be included in the sample due to data unavailability: few countries belonging to this income group submitted VNRs, and those who did reported on a selected number of SDGs. As the number of suitable VNRs for lower- and upper-middle-income countries was small, all were included in the sample. On the other hand, for high-income countries, a second step in case selection was necessary to obtain a representative sample in terms of income level. The limited number of VNRs selected for this income group belong to countries highly heterogeneous in terms of world region and geographical characteristics, both within the income group and in relation to the lower- and upper-middle-income countries already picked. This second step led to the selection of six high-income countries. Characteristics of the countries that submitted the selected VNRs are visible in Table 2 (for a full list of the units of analysis, see Annex A).

Table 2

Countries included in the sample, per world region, level of development and geography

Criteria	Characteristics	Number
World Region	East Asia and Pacific	4
	Europe and Central Asia	5
	Latin America and the Caribbean	2
	Middle East and North Africa	4
	Northern America	1
	South Asia	3
	Sub-Saharan Africa	2
Level of development	High-income	6
	Upper-middle-income	5
	Lower-middle-income	8
Geography	Landlocked	3
	Island	4
	TOTAL	19
	Nata Sources M/D (2010)	

Note. Source: WB (2019)

The next step, scoring, is detailed in Table 3. Each goal gets a score on a 0-1 scale, with 0 meaning nonaddressed and 1 meaning fully addressed. SDG 17 is excluded because seven of its targets are exclusively applicable to developed countries¹, which would therefore skew the cross-national comparison. The fifty-two targets related to the means of implementation included under each SDG are also excluded as they mostly focus on ways to reach other targets or on assistance to developing countries. Non-prioritisation and high relative policy coverage depend on the relative importance ascribed to goals, as detailed in the VNRs; calculations are sensitive to the average coverage of all SDGs within a country, which is necessary to cancel the difference in detail between different VNRs. With this method, scoring depends on the dispersion in the distribution of results within countries. If all SDGs score close to the average, none are prioritised. If a goal is explicitly prioritised, it is labelled as a priority regardless of whether many of its targets are covered by policies mentioned in the VNRs

¹ 17.2; 17.4; 17.5; 17.7; 17.8; 17.18; 17.19

because this means that the national government is planning to allocate a relatively greater interest to this SDG compared to others. Several pilot cases were conducted, leading to the creation of coding rules relied upon during the content analysis of the remaining VNRs. This enhances the consistency of data gathering.

Table 3

Variable	Step 1: Score per SDG	Step 2: Calculation of average coverage	Step 3: Final category
Explicit prioritisation	0-1: targets addressed for 1 SDG/number of targets for this SDG 1: score visible on the target mapping in the VNR	Average coverage: (targets addressed for SDG 1 per number of targets for this SDG) + (targets addressed for SDG 2 per number of	-Explicit priority
Explicit non- prioritisation	0-1: score visible on target mapping in the VNR	targets for this SDG) + () / total number of SDGs	-Not prioritised: < +15% of the country's average coverage
Relative policy coverage	0-1: targets addressed for 1 SDG per number of targets for this SDG	-	 High relative policy coverage: > 15% of the country's average coverage

The results are then used to compare countries per income group, to visualise aggregate trends per SDG and per pillar of sustainable development, and to compare trends in relative policy coverage and explicit prioritisation. For each variable, the degree of variation in the results is quantitatively assessed by calculating the standard deviation of aggregate trends for all countries. For explicit prioritisation, a table is also created to show how often goals are prioritised together by national governments, highlighting trends in coupled SDGs. The classification devised by Waage et al. (2015) is used to analyse trends per development pillar. It distinguishes between three pillars: natural environment, infrastructure, and well-being. Following the Netherlands Environmental Assessment Agency (PBL), infrastructure is understood as the "production, distribution and delivery of goods and services" (PBL, 2016, p. 25) (Figure 4). This categorisation is more appropriate to the SDGs than the traditional distinction between environment, society and economy as some goals which could fit both the society and the economy pillar fit well into the production, distribution and delivery of goods and services. One notable example is SDG 2, which focuses on eradicating hunger and on agriculture as an economic activity. As observed by Elder & Olsen (2019), many environmental targets are placed under nonenvironmental goals. This issue remains unresolved with the new classification. Keeping the same example, SDG 2 also includes targets on sustainable agriculture and genetic diversity which are not captured by the infrastructure pillar. Clustering SDGs necessarily leads to some simplification; nevertheless, doing so is useful to understand the balance between concerns related to distinct areas of development. Results on the three pillars are analysed by comparing the average prioritisation for each pillar, which cancels the variation in the number of SDGs belonging to each of them. Data per income group is analysed in the following ways. First, the percentage of countries explicitly prioritising or scoring high on relative policy coverage for each SDG is calculated per income group and compared. Then, the relative contribution of each income group to these two variables for each SDG is calculated on a scale of 0-100% to facilitate their comparison. Finally, a within- and across-group comparison is undertaken with SDGs clustered into development pillars. As a final step to the analysis of

prioritisation trends, findings for explicit prioritisation and relative policy coverage are compared by calculating the aggregate alignment between these variables and their overlap per SDG and per country.

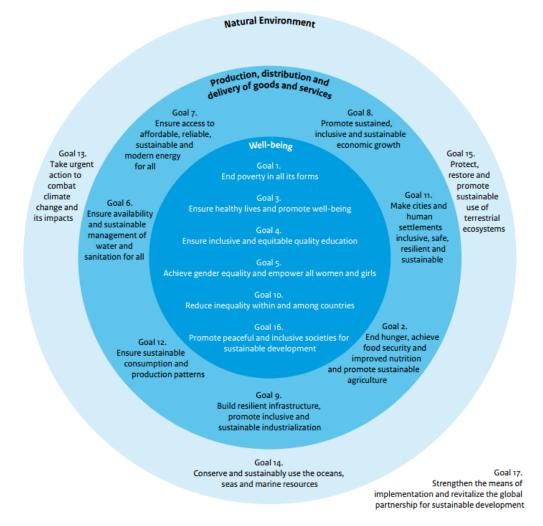


Figure 4. Clustering of the SDGs in three pillars, following the classification devised by Waage et al. (2015). Source: PBL (2016, p. 25)

Devising the category system and the scoring scheme is arguably the most crucial part of the analysis: it must accurately measure the phenomenon of goal prioritisation and consequently determines results to a large extent. Because cross-national prioritisation trends have never been studied, the scoring scheme is not inspired from previous studies, which makes this approach original but means it is solely based on the author's judgement. While being an easily accessible source of information on national governments' efforts to implement the SDGs, VNRs may not display prioritisation trends with complete accuracy because they do not represent an exhaustive list of national sustainable development policies and may not discuss all priorities. Moreover, VNRs encompass selective information that is displayed to the international community by national governments, which may yield some influence on what is stressed or overlooked. Two additional limitations concern the coding. First, coding is grounded on policies and programmes mentioned but does not account for their actual scope or suitability; therefore, two countries with the same score on one SDG may have significantly different levels of thoroughness and success in addressing the given goal. Second, the different number of targets under each SDG also means that it is easier to reach a high score for some goals, which may limit the comparison across some of the goals. One additional limitation is the absence of

methods and sources triangulation for this step as it is not practically feasible to complete for nineteen countries. This absence of triangulation of methods and sources and the coding limitations do not significantly affect the quality of the analysis of relative policy coverage because it is aimed at comparing countries using a systematic method and a similar data source rather than getting completely accurate results for each of them. Additionally, coding limitations are taken into consideration while discussing results. Even so, the sole reliance on relative policy coverage as an indicator of implicit prioritisation means that the measurement of this phenomenon remains partial. Conversely, results for explicit prioritisation, which are not calculated relatively to each country, may be incomplete in some instances, therefore creating unevenness in results based on the level of details present in the VNRs.

3.3. Quantifying the correlation between IO assistance and relative policy coverage

During this step, the independent variable is calculated, with details on its operationalisation, data source and data type depicted in Table 4. The data gathered is then used to quantitatively assess the relationship between the independent variable and relative policy coverage.

Variable	Operationalisation	Data source	Data type
Assistance provided	-Amount of financial	-International Aid	-Quantitative and
by UN Specialised	assistance spent on	Transparency	qualitative
Agencies, Funds and	projects that	Initiative (IATI)	
Programmes	contribute to	database (United	
	achieving the SDGs	Nations Development	
	-Assistance aim	Group, or UNDG,	
	(improve governance	2019)	
	functioning; assist policy-making; other)	-	

Table 4

arrangements.

(improve governance 2019)
functioning; assist
policy-making; other)
The amount of money spent on each project is allocated to the SDG that benefits from the
contribution. Only development project aid, which is one subset of development assistance (Rahman
et al., 2016), is included in calculations. It not only includes grants, but also loans. If the project is
expected to advance two or more goals, the amount is split between those. When the budget
allocated to each activity is explicitly stated, money is distributed per SDG accordingly; otherwise, it is
split equally. The project aim is also recorded as part of this quantitative assessment to assess the

extent to which the IOs under investigation intend to influence policy-making and governance

Details on the variable used in sub-question 2 (operationalisation, data source, data type)

Data gathering as outlined above is undertaken for four middle-income countries – Bhutan, Jamaica, Lebanon and Viet Nam – and the twelve UN Specialised Agencies, Funds and Programmes that have both financially assisted these countries and made project data publicly available, as visible in Table 5. Some of the remaining Agencies, Funds and Programmes were relevant but could not be included because data was either unavailable or insufficiently detailed². The countries were chosen to achieve income and geographical heterogeneity (see Annex A) and high-income countries were excluded as they mostly allocate, rather than receive, financial assistance. Projects which ran in the fifteen years

² International Labour Organisation (ILO), International Maritime Organisation (IMO), United Nations World Tourism Organisation (UNWTO), World Meteorological Organisation (WMO), United Nations Environment Programme (UNEP)

preceding the publication of the country's VNR were included in the calculation. Most policies mentioned in the VNRs were created within this timeframe, and it captures most funding data made available.

Table 5

United Nations Specialised Agencies, Funds and Programmes included in the analysis

UN Specialised Agencies	UN Funds and Programmes				
Food and Agricultural Organisation (FAO)	United Nations Development Programme				
	(UNDP)				
International Fund for Agricultural	United Nations Population Fund (UNFPA)				
Development (IFAD)					
United Nations Educational, Scientific and	UN-Habitat (UN-H)				
Cultural Organization (UNESCO)					
United Nations Industrial Development	United Nations International Children's				
Organization (UNIDO)	Emergency Fund (UNICEF)				
World Health Organisation (WHO)	World Food Programme (WFP)				
Word Bank (WB)	UN-Women (UN-W)				

Data is quantitatively analysed in the following way. First, a Pearson's correlation analysis is conducted using the software SPSS Statistics (version 25) to assess the extent to which financial assistance and relative policy coverage are linearly related for each country, thus calculating the overall correlation across all SDGs. Relative policy coverage is chosen as a variable instead of prioritisation categories because these would partly erase the nuance in results by dividing results in three categories. The two-tailed p-value is calculated, which indicates whether the null hypothesis – that is, no correlation - is validated or refuted. Second, the similarities and differences across cases are discussed, including for financial assistance received for explicitly prioritised goals. In some instances, assistance was provided before the SDGs were prioritised by the national governments, depending on whether the priorities identified in the VNRs were long-lasting or newly established. The thorough analysis of explicit prioritisation is therefore undertaken in the case studies. Next, a quantitative content analysis is conducted to assess attempted influence. To this end, the description of the projects included in calculations for the previous step are used to identify the proportion of projects which specifically aim to influence national policy-making or the governance arrangements of governmental organisations. This method enables to systematically compare countries and provides a partial explanation for the relationship between IO assistance and relative policy coverage.

The quantitative analysis describes the relationship between IO assistance on the one hand and relative policy coverage on the other but fails to fully explain it. To fill this gap, it is complemented with the case studies. Studying the influence of foreign donors on domestic policy processes involves major methodological challenges (Rahman et al., 2016, p. 39). Biermann, Siebenhüner, & Schreyögg (2009, p. 12) conclude, through a discussion about the quantitative analysis of the relationship between projects financed by development partners and effects on carbon emissions, that such analyses should be complemented with qualitative work to comprehensively grasp organisational influence. A major limitation of this step concerns the quantification of the correlation between variables. SDG 1, which focuses on poverty, can be fostered through progress on other goals; consequently, funding for certain intermediary goals such as SDGs 2 and 4 can lead to progress on SDG 1, which is not visible in the data. This may occur for other SDGs which are end-goals rather than intermediary means. This limitation can be minimised by being acknowledged while analysing results and discussing their potential implications.

3.4. Exploring prioritisation and its relationship with IO assistance in two case studies

Focus then turns to explaining prioritisation processes in greater depth, including by exploring the relationship between IO assistance and prioritisation, which enabled to answer to the main research question. To this end, results from sub-question 2 are complemented by an analysis of two case studies. Within each country, the analysis focuses on explicit priorities, broader development plans and their link to implicit prioritisation, as well as the relationship between IOs and prioritisation processes, including potential influence on policy-making and governance arrangements. Such an exploratory scope for data-gathering is adopted because important knowledge gaps exist on these topics.

The case selection was based on three criteria: the obtention of significant funding from IOs in several domains, the availability of information in English, and the explicit prioritisation of some SDGs by the national government. These facilitate the analysis of the connection between IO assistance and prioritisation and enable to seek potential explanations for explicit prioritisation. Bhutan and Viet Nam are the only countries included in the quantitative analysis which fulfilled all the aforementioned selection criteria.

Information is gathered from academic and grey literature, especially governmental publications such as sustainable development plans, strategies and related documents, but also donor reports and project documents. In addition, semi-structured interviews were conducted via Skype with government officials involved in the SDG implementation process at national levels and with a researcher knowledgeable on this topic (see Annex B for more details on the interviewees). Questions focused on explicit prioritisation processes, reasons for selecting priorities, and the assistance provided by IOs to progress on sustainable development and the SDGs. Findings are then analysed by conducting a qualitative content analysis.

Triangulation of sources is ensured by using information shared by the government or affiliated officials, by IOs, and by independent researchers. However, difficult access to informants is a major constraint to the study of IOs and national governments. Only a limited number of interviews could be conducted, and none of the contacted staff member from IOs working in the two countries under investigation agreed to be interviewed. While other data sources were used when possible to circumvent this constraint, it restricts the certainty of conclusions. By relying on document analysis, interviews and previously gathered findings, the triangulation of methods is also ensured. However, it is important to note that the analysis of implicit prioritisation processes remains superficial. The first indicator for implicit prioritisation, relative policy coverage, is calculated using VNRs. This data source is useful to compare many countries but not thorough enough to analyse a case study. Moreover, no systematic analysis of budgets – which is the second indicator – was conducted. When possible, and for selected SDGs, relative policy coverage and budget allocation were compared. However, because implicit prioritisation is a relative measurement of the attention and resources granted to a SDG, examining a few goals is insufficient to accurately measure this variable. This limited investigation of implicit prioritisation is mostly due to data unavailability and the aforementioned lack of access to interviewees. Notwithstanding these constraints, the case studies add an additional indicator to the study of implicit prioritisation by complementing relative policy coverage with state spending budget data when possible. Even though the analysis of these trends remains incomplete, this step contributes to enhancing academic understanding of explicit and implicit prioritisation in the case studies under investigation. Moreover, the case studies help understanding the basis on which implicit prioritisation will rest by touching upon how development plans are expected to be implemented and lay the foundation for future research on this topic.

4. Results

The explanation of findings is structured as follows: section 4.1 focuses on prioritisation trends, section 4.2 on assessing the alignment between IO assistance and relative policy coverage, and section 4.3 on exploring prioritisation processes and the relationship between this phenomenon and IO assistance in the case studies.

4.1. Prioritisation trends

Aggregate trends for explicit prioritisation, non-prioritisation and high relative policy coverage are displayed in Table 6 and in Figure 5, the latter illustrating the same results in the format of a bar chart (for findings per country, see Annex C). In the remainder of this section, results are broken down per type of priority. For each of those, findings are introduced per SDG (4.1.1), per pillar of development (4.1.2) and per income group (4.1.3). Then, the overlap between explicit prioritisation and high relative policy coverage is touched upon (4.1.4).

Table 6

Aggregate trends in non-prioritisation, high relative policy coverage and explicit prioritisation for each SDG

	Not prioritised	High relative policy coverage	Explicit priority
SDG1 – No Poverty	4	5	10
SDG2 – Zero Hunger	3	11	5
SDG3 – Good Health and Wellbeing	13	2	4
SDG4 – Quality Education	7	6	6
SDG5 – Gender equality	12	1	6
SDG6 – Clean Water and Sanitation	6	9	4
SDG7 – Affordable and Clean Energy	2	14	3
SDG8 – Decent Work and Economic Growth	7	2	10
SDG9 – Industry, Innovation and Infrastructure	9	6	3
SDG10 – Reduced Inequalities	15	0	4
SDG11 – Sustainable Cities and Communities	9	7	3
SDG12 – Responsible Consumption and Production	15	2	3
SDG13 – Climate Action	4	10	5
SDG14 – Life Below Water	16	0	3
SDG15 – Life on Land	14	1	4
SDG16 – Peace, Justice and Strong Institutions	15	1	3

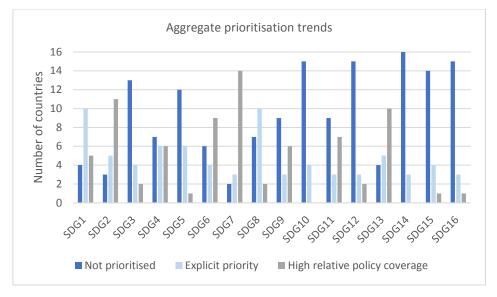


Figure 5. Aggregate trends in non-prioritisation, high relative policy coverage and explicit prioritisation

4.1.1. Trends per SDG

Information on explicit priorities was presented differently across VNRs. Three national governments elaborate on explicit priorities laid out in long-term NSSD or more general visions, three did so in a section specifically dedicated to introducing priorities with no specific end-date, ten referred to priority goals throughout the VNR, and for the final three no explicit priorities were uncovered. SDGs 1 and 8 are the most explicitly prioritised, scoring better than the second most prioritised by a difference of four countries. Figure 6, which depicts the dispersion of the results for explicit prioritisation, shows that these goals are outliers in the dataset and are thus mainly responsible for the large standard deviation (2.296). This indicates that a large proportion of the national governments included in the dataset intend to allocate significant attention to these two SDGs in the short- to medium-term. The two goals can be understood as linked objectives: lifting people out of poverty via inclusive and sustainable economic growth. The fact that 80% of the countries which prioritised SDG 1 also prioritised SDG 8 and vice versa is an indication that national governments probably understood this relationship (for more on coupledness between SDGs, see Table 7).

Discussing the MDGs, Vandemoortele (2011) argues that these global goals were unsuccessful in their primary purpose of broadening the development discourse beyond the narrow focus on economic growth. He further explains that economic growth is not, by itself, sufficient to reach the MDGs and in particular end poverty, and instead advocates to address within-countries inequalities. This concern is incorporated in SDGs, but as Elder & Olsen (2019, p. 73) contend, in SDG 8 economic growth appears as the key to prosperity and poverty reduction. Explicit prioritisation results point to the continued relevance of the coupled aims of economic growth (SDG 8) and poverty reduction (SDG 1), while SDG 10 – which is concerned with reducing material, social, political and civil inequalities (Oestreich, 2018) – obtains a score over twice as low. Observed trends thus show the limits of the SDGs in broadening the development discourse, as reflected in priority selection.

The explicit prioritisation of the remaining SDGs is quite homogeneous, with all goals scoring close to the mean (Figure 6). Those scoring the lowest – SDGs 7, 9, 11, 12, 14 and 16 – are the least explicitly prioritised by a difference of one country only compared to the second lowest, and still score somewhat close to the average. This indicates that while the prioritisation of the remaining goals by each national government included in the sample varies, aggregate trends are evenly-spread across goals.

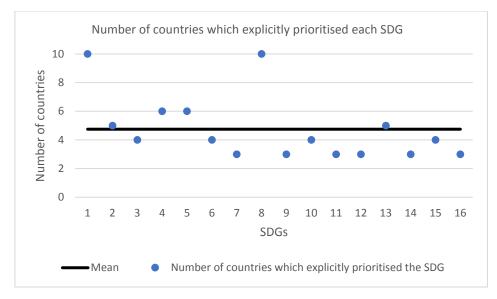
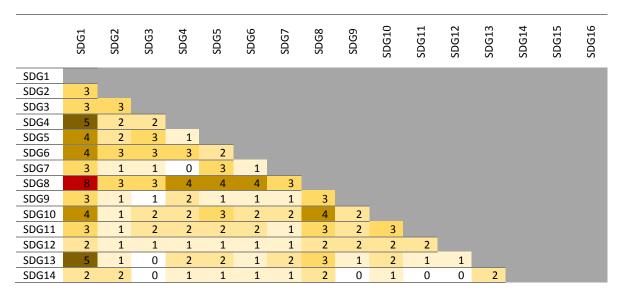


Figure 6. Number of countries which explicitly prioritised each SDG; standard deviation = 2.296

Table 7 displays how often two SDGs are prioritised together by national governments, which reveals an additional dimension of interdependencies between the goals. Scores vary from 0 to 8 for each SDG duo and are partly influenced by the number of times a SDG has been prioritised: the more often it is prioritised, the more likely it is to be coupled with other goals. Several interesting trends can be observed. The highest coupledness occurred between SDGs 1 and 8, and all scores from 4 to 8 are achieved by one of these two goals. SDG 1 is coupled five times with SDGs 4 and 13, and four times with SDGs 5, 6, 10 and 15, while SDG 8 is coupled four times with SDGs 4, 5, 6, and 10. Similar trends for both top explicit priorities can be observed in coupledness with these four latter goals. This somewhat high coupledness with SDG 10 may mean that the 'inequality dimension' is acknowledged by a limited number of countries which prioritised both SDGs 1 and 8. SDG 10 scored third on coupledness despite scoring below average on explicit prioritisation, indicating that it is also somewhat well-linked to other SDGs. On another note, the overall coupledness of the six least explicitly prioritised goals varies from 14 to 28, with SDG 11 on top and SDG 14 at the bottom, illustrating some variation despite scoring similar aggregate prioritisation scores.

Table 7

Aggregate coupledness between explicitly prioritised SDGs



SDG15	4	2	2	3	1	3	0	3	1	2	2	1	2	1		
SDG16	3	1	1	1	1	1	1	3	2	2	2	2	1	0	1	
TOTAL	56	27	27	31	31	32	21	52	23	34	28	20	26	14	28	22

Results for high relative policy coverage are more dispersed, therefore producing a higher standard deviation (4.385) (Figure 7). SDG 7 scored highest, followed by SDGs 2, 13, and 6. These goals were covered by policies mentioned in the VNRs to a greater extent than others, potentially indicating that national governments have paid greater attention to them. Nonetheless, these results have to be cautiously interpreted: as aforementioned, VNRs are not exhaustive lists of governmental activities nor fully accurate representations of the importance ascribed to pursued policies. Moreover, as SDGs 7 and 13 have only three targets each, their high scores can be partly attributed to the easiness with which countries are able to do so on these goals.

Another notable finding is that two goals – SDGs 10 and 14 – did not reach high relative policy coverage in any country from the sample. While Oestreich (2018, p. 34) states that SDG 10 became part of the SDG framework due to the growing backlash against wealth disparities worldwide, Saiz & Donald (2017, p. 1030) use the term 'backlash' to describe potential reactions that could stem from the profound and lasting changes to the current economic and development model that this goal's implementation requires. This implementation challenge may explain why no country from the sample obtained a high relative policy coverage on SDG 10. In a plea to include an ocean and coasts goal to the SDGs framework, Visbeck et al. (2014) have argued that many states have ascribed a very low priority to the mitigation of current and future marine environmental problems and to the sustainable use of marine resources. This could explain the low score obtained for SDG 14. Findings may indicate a low national policy coverage of issues related to inequality and life below water, as defined by their respective SDG targets, or simply mean that low attention was paid to these goals compared to others in the VNRs.

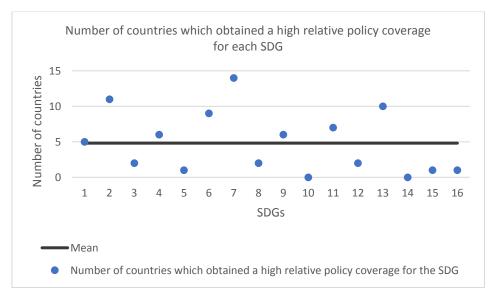


Figure 7. Number of countries which reached high relative policy coverage for each SDG; standard deviation = 4.385

Non-priority trends display how many countries included in the sample did not explicitly prioritise nor score high on relative policy coverage for each SDG, following the scoring scheme (Table 3). Although only by a difference of one country, SDG 14 scored the highest. It is followed by SDGs 10, 12, 16, 15, 3 and 5, respectively, which all scored above average. A high score indicates that at the aggregate level, the goal is less likely to be covered by national policies compared to others, and less likely to be explicitly prioritised by national governments. Six targets were not covered by policies mentioned in

any of the VNRs; these belong to SDGs 10, 14 and 16³, all of which are least prioritised goals. Once again, the standard deviation is high (4.872), meaning that results vary across SDGs (Figure 8). This variation in the combined results for explicitly non-prioritised goals and low scores on relative policy coverage highlights that some SDGs have received more attention than others, whether in past activities or in plans for current and future activities. The four goals which received such marked attention are SDGs 7, 2, 1 and 13, respectively, starting at the lowest score.

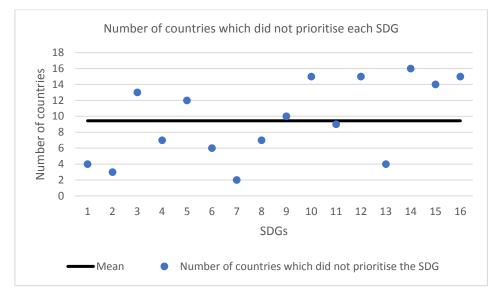


Figure 8. Number of countries which did not prioritise each SDG; standard deviation = 4.872

4.1.2. Trends per pillar of sustainable development

Depicting the average number of times goals under each pillar were prioritised with results clustered according to the three-pillar classification, as visible in Figure 9, leads to several observations. While close results are obtained for explicit prioritisation, more variation is observed for high relative policy coverage. Such close results for explicit prioritisation match findings observed per goal (Figure 6). SDG 1 belongs to the well-being pillar and SDG 8 to infrastructure, both of which score slightly higher than natural environment. Notwithstanding these outliers, the homogeneity of results for the remaining goals is reflected in the small variation results across pillars. Elder & Olsen (2019, p. 71) argue that many governments have believed in a "basic 'trade-off'" between environmental and economic pillars, and often prioritised economic and social concerns to the detriment of environmental protection. They also state that with its one environmental goal considered somewhat weak, the MDGs prioritised social and economic goals. This traditional prioritisation of economic and social concerns is not reflected in the results, with the natural environment pillar scoring only slightly lower than the other two.

Now turning to high relative policy coverage, infrastructure scored just under twice as high as natural environment, and just below three times as high as well-being. Notably, the score of the natural environment pillar for high relative policy coverage is largely due to the high score obtained by SDG 13, as SDGs 14 and 15 scored much lower (see Table 6). Results indicate that up until now, one pillar is likely to have received more attention than the other two, as reflected in policies mentioned in VNRs.

³ 10.5 regulation of financial markets; 14.6 prohibit certain forms of fishing subsidies; 14.7 help LDCs and SISD to benefit economically from marine resources; 16.8 participation of developing countries in global institutions

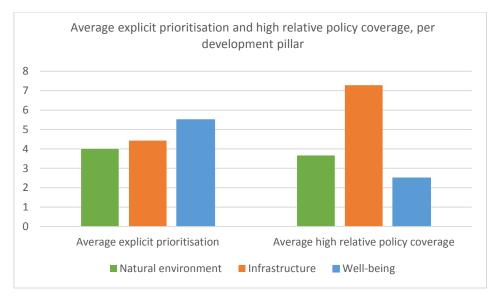


Figure 9. Average explicit prioritisation and high relative policy coverage, per development pillar

4.1.3. Trends per income group

Results divided per income group are displayed in Table 8, with data in percentages to account for the varying number of countries belonging to each group. First turning to explicit prioritisation, a few general trends can be observed. None of the lower-middle-income countries explicitly prioritised SDGs 12, 14 and 16, while the highest-ranking goals for this group are SDGs 1 and 8, reaching a 50% score. Upper-middle-income countries did not explicitly prioritise nine goals⁴, and 40% of them explicitly prioritised SDG 1. Lastly, high-income countries scored above zero on all SDGs, with 83.3% and 66.7% of them explicitly prioritising SDGs 8 and 1, respectively. Additionally, SDGs 5, 10, 12 and 13 were explicitly prioritised by 50% of the countries belonging to this income group.

Comparing groups sheds light on some noteworthy findings. First, the two most explicitly prioritised SDGs (SDGs 1 and 8) scored high across all income groups, meaning that the aggregate score is not driven by one group scoring significantly higher than others. The lack of explicit prioritisation of SDG 8 by upper-middle-income countries is the single exception to this point. Such findings show that poverty reduction as well as decent work and economic growth are deemed more important or urgent than other sustainable development issues by national governments, regardless of their income level.

Second, no lower- or upper-middle-income country explicitly prioritised SDG 12, while 50% of highincome countries did so, which indicates a marked difference across income groups in this respect. This finding may indicate that countries with more advanced economies are more likely to seek to reduce the environmental impact of their production and consumption patterns, in accordance with the underlying logic of the Kuznets curve hypothesis. This observation can nevertheless be challenged on the grounds that scores on the three natural environment goals are more evenly distributed across income groups. Whether the hypothesis holds true, and whether such concerns lead to reduced environmental damages, are questions beyond the scope of this analysis. Two additional goals – SDGs 5 and 10 – were not explicitly prioritised by upper-middle-income countries and were prioritised by less than 50% of lower-middle-income countries, whereas 50% of high-income countries prioritised them. These two goals relate to inequalities: the former between genders, the latter within and across countries.

⁴ SDGs 3, 5, 6, 7, 9, 10, 11, 12 and 15

Lastly, high-income countries explicitly prioritised more goals than other income groups, with uppermiddle-income countries explicitly prioritising the least. Out of the three countries for which no explicit prioritisation was found, one is a lower-middle-income country and two are upper-middleincome countries (Annex C). This difference may be explained by the more advanced stage at which developed countries are in terms of SDG nationalisation, which includes prioritisation among other activities (Allen et al., 2018, p. 1460). The fact that high-income countries prioritise SDGs more often than the other two groups partly contributes to the aforementioned trends for SDGs 5, 10, and 12.

Table 8

Prioritisation results separated per income group and per category, in percentage of number of countries from each income group

	Not	t priorit	ised	Ũ	elative	• •	Ехр	licit pric	ority
				(coverag	e			
	LMI	UMI	HI	LMI	UMI	HI	LMI	UMI	HI
SDG1	12.5	40	16.7	37.5	20	16.7	50	40	66.7
SDG2	25	0	16.7	50	80	50	25	20	33.3
SDG3	62.5	80	66.7	0	20	16.7	37.5	0	16.7
SDG4	37.5	20	50	25	60	16.7	37.5	20	33.3
SDG5	50	100	50	12.5	0	0	37.5	0	50
SDG6	25	20	50	50	80	16.7	25	0	33.3
SDG7	25	0	0	87.5	100	66.7	12.5	0	33.3
SDG8	25	80	16.7	25	0	0	50	20	83.3
SDG9	50	60	50	37.5	40	16.7	12.5	0	33.3
SDG10	87.5	100	50	0	0	0	12.5	0	50
SDG11	37.5	100	16.7	50	0	50	12.5	0	33.3
SDG12	100	100	33.3	0	0	33.3	0	0	50
SDG13	12.5	40	16.7	87.5	40	33.3	12.5	20	50
SDG14	100	80	66.7	0	0	0	0	20	33.3
SDG15	75	100	50	0	0	16.7	25	0	33.3
SDG16	100	80	50	0	0	16.7	0	20	33.3

Note. LMI = lower-middle-income; UMI = upper-middle-income; HI = high-income

Using the data from Table 8, Figure 10 displays the relative contribution of each income group to the explicit prioritisation of each SDG, on a scale of 100%. This visualisation according to relative contribution, rather than absolute value, highlights differences across income groups which are more difficult to observe in Table 8. Only three goals (SDGs 1, 2, and 4) obtained a somewhat even distribution, meaning that no income group scored higher than 50% on those. All three goals are included in the well-being pillar. This finding means that an even interest is attributed to these goals by the three income groups, as defined by explicit prioritisation. Lower-middle-income countries scored high relatively to other groups for SDG 3; high-income countries did so for all remaining goals⁵; and upper-middle-income countries did not score relatively high on any goals. Figure 10 highlights that SDGs 5, 10 and 12, which were identified as commonly prioritised by high-income countries, are overtly prioritised by this income group compared to others. Out of these, both SDGs 10 and 12 scored below average on aggregate prioritisation trends (Figure 6), meaning that these would be mostly – or even completely – ignored without the high interest granted to them by high-income countries.

⁵ SDGs 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, and 16

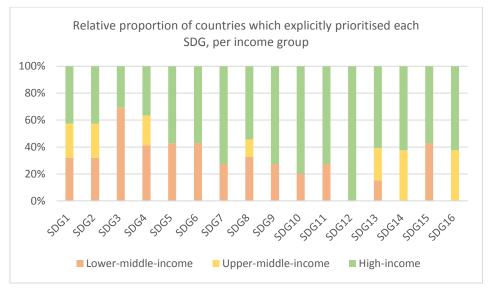


Figure 10. Relative proportion of countries which explicitly prioritised each SDG, per income group

Findings divided per income group and grouped into the three development pillars are displayed in Figure 11. With scores ranging from 38.87 to 42.83%, explicit prioritisation is quite homogeneous for high-income countries. Upper-middle-income countries obtained an identical score for well-being and natural environment and scored slightly lower on infrastructure, with scores ranging from 6.67 to 13.33%. Lower-middle-income countries scored highest on well-being (29.17%), followed by infrastructure (19.64%) and natural environment (12.50%). This income group shows the most variation in explicit prioritisation. Another noteworthy point is the marked difference between the three income groups for infrastructure and well-being, whereas lower- and upper-middle-income countries scored almost equally for natural environment. Once again, these trends indicate that aggregate prioritisation, as visible in Figure 9, is largely driven by high-income countries.

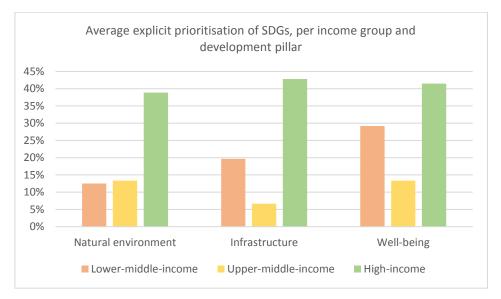


Figure 11. Average explicit prioritisation, per income group and development pillar

Results for high relative policy coverage are first introduced per income group. As visible in Table 8, lower-middle-income countries reach their highest aggregate score for SDGs 7 and 13, which, as aforementioned, are easy to score well on. Half of these countries also score high on SDGs 2, 6 and 11. On the other hand, none obtain high relative policy coverage for SDGs 3, 10, 12, 14, 15 and 16. All

upper-middle-income countries obtained high relative policy coverage for SDG 7, and 80% did so for SDGs 2 and 6. SDG 4, which reaches 60%, also scores quite high. Several goals did not reach high relative policy coverage in any country from this income group: SDGs 5, 8, 10, 11, 12, 14, 15 and 16. Lastly, high-income countries scored highest for SDG 7, followed by SDGs 2 and 11, while none obtain high relative policy coverage for SDGs 5, 8, 10 and 14.

These trends highlight a few similarities and differences across income groups. As previously mentioned, SDGs 10 and 14 did not reach high relative policy coverage regardless of income group, while SDGs 2 and 7 do so in at least 50% of the countries belonging to each group. Similar trends are observed in lower- and upper-middle-income countries for SDG 6, with a large proportion of countries in each group reaching high scores, whereas less high-income countries did so. An additional similarity between lower- and upper-middle-income groups. Another point of interest concerns SDGs 5 and 8, which only reached high relative policy coverage in lower-middle-income countries. Lastly, SDGs 12, 15 and 16 only obtained high relative policy coverage in high-income countries.

The relative contribution of each income group to high relative policy coverage scores is displayed in Figure 12. Similarly to explicit prioritisation, a relatively high proportion is understood as one income group scoring over 50%. Lower-middle- and high-income countries reached a proportionately high score for the goals mentioned above: SDGs 5 and 8 for the former group, SDGs 12, 15 and 16 for the latter. Upper-middle-income reached a relatively high score for SDGs 3, 4 and 6.

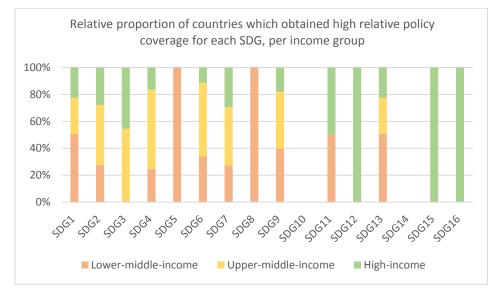


Figure 12. Relative proportion of countries which obtained high relative policy coverage for each SDG, per income group

Findings per income group and clustered into the three development pillars can be observed in Figure 13. Results per pillar do not widely differ per income group, and each group obtained somewhat wideranging results across the development pillars. All income groups reached significantly higher rates of high relative policy coverage for infrastructure than for well-being and natural environment, highlighting that results displayed in Figure 9 are not driven by any specific income group. Both lower-middle-income and high-income countries first prioritised infrastructure (39.29 and 33.49%), followed by natural environment (25 and 16.67%) and well-being (12.5 and 11.13%). However, the high score obtained by lower-middle-income countries on the natural environment pillar is entirely driven by SDG 13 as none obtained a high relative policy coverage for SDGs 14 and 15. Upper-middle-income countries scored slightly higher than other income groups on both the infrastructure (42.86%) and well-being pillars (16.67%), but scored lowest on natural environment (13.33%). Lower- and uppermiddle-income countries tended to score higher than their high-income counterparts. This cannot be explained by these groups having lower averages for policy coverage as averages between the three income groups are almost identical: these reach 0.64 for both lower- and upper-middle-income countries, and 0.65 for high-income countries.

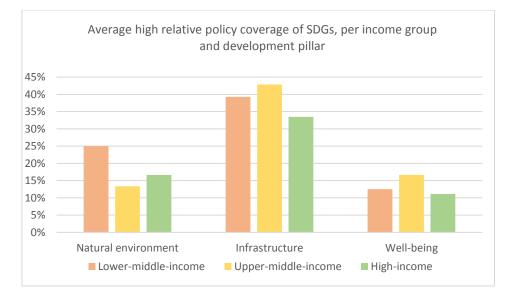


Figure 13. Average high relative policy coverage, per income group and development pillar

4.1.4. Comparing explicit prioritisation and relative policy coverage

As visible in Table 9, the alignment of explicit prioritisation and high relative policy coverage trends differs across goals. A score above zero indicates that the SDG was more explicitly prioritised than relatively well-covered by policies; a score below zero indicates the opposite. Some goals reached a score of – or close to – zero, possibly indicating a constant level of interest granted to their issue-areas. A marked difference in favour of explicit prioritisation can be observed for SDG 8, and to some lesser degree for others, including SDGs 1, 5 and 10. The two goals for which high relative policy coverage was relatively easier to achieve – SDGs 7 and 13 – scored higher on this variable. SDGs 2, 6 and 11 also reached high levels of relative policy coverage. As high relative policy coverage primarily measures the attention that has been paid to a SDG up until now and explicit prioritisation reveals current and shortto medium-term future concerns, comparing results is one indication of whether, at the aggregate level, each SDG has been more heavily addressed in past plans or whether it is in the process of being so. However, it is unlikely that SDGs 1 and 8 were not prioritised in past development plans as poverty reduction and economic growth are long-lasting concerns, a point which will be further explored in the case studies. One explanation may be that a limited number of targets were pursued in previous activities, which prevented the goal from scoring high even though some specific aspects were being addressed. Trends visible in Table 9 therefore give a general idea of the relative time-bound importance ascribed to a goal, but do not necessarily mean that the SDG was - or will be - largely ignored.

Table 9

Alignment of explicit prioritisation and high relative policy coverage for each SDG

Explicit prioritisation – high relative policy coverage									
SDG 1	5	SDG 9	-2						
SDG 2	-6	SDG 10	4						
SDG 3	2	SDG 11	-4						

SDG 4	0	SDG 12	1
SDG 5	5	SDG 13	-5
SDG 6	-5	SDG 14	3
SDG 7	-11	SDG 15	3
SDG 8	8	SDG 16	2

Table 10 illustrates which SDGs have high levels of relative policy coverage or are explicitly prioritised by each country as well as whether these elements overlap. Results show that such an overlap occurs for eleven countries and ten SDGs, on a total of twenty-two instances. This is observed five times for SDG 1, four times for SDGs 4 and 13, and one or two times for the other relevant goals. The explicit prioritisation of goals not scoring high on relative policy coverage occurs for thirteen countries and all SDGs, on a total of forty-two occasions. This occurs nine times for SDG 8, four times for SDGs 1 and 5, and three times for SDGs 2, 3, 14 and 15. For the remaining SDGs, results vary from one to two times. These trends indicate that on more occasions and for more goals, the explicitly prioritised SDGs are not relatively well covered by policies. Results therefore seem to align with the supposition that goals are explicitly prioritised because countries need to make progress on those, one indication of this need for progress being the somewhat low rate of overlap between explicit prioritisation and relative policy coverage. These findings correspond to a "straw-in-the wind" test for causal inference: passing the test affirms the relevance of the hypothesis but does not confirm it; while a failure would have weakened but not eliminated the hypothesis (Collier, 2011). This point is further elaborated upon in the case studies.

With regards to trends per development pillar (Figure 9), well-being scored the lowest on high relative policy coverage, yet the highest on explicit prioritisation; infrastructure scored higher on relative policy coverage than explicit prioritisation; and natural environment results were close for both variables. This may indicate that infrastructure has been a widespread long-standing policy focus and therefore does not need to be explicitly prioritised as much, and vice versa for well-being. Conversely, trends per pillar for explicit priorities are too close to draw conclusions from the differences observed.

This section answered to sub-question 1, which is concerned with the extent to which various SDGs are prioritised by national governments. Prioritisation trends revealed that SDGs 1 and 8 are by far prioritised by the most countries, and countries prioritise those goals regardless of their level of development, pointing to the domination of these two concerns in domestic development agendas. Other goals scored close to the average, which is expected in a heterogeneous sample. Notably, those scoring the lowest are more prioritised by high-income countries than other income groups. The homogeneity observed across the three pillars is largely driven by high-income countries' relatively high prioritisation rates, raising the question of whether more variation would be observed if other income groups prioritised more goals.

This section also explored trends in relative policy coverage, one indicator of implicit prioritisation. **SDGs obtained widely varying levels of high relative policy coverage, indicating that some issueareas now covered by the SDGs appear to have been better addressed by policy-makers than others in the past. Additionally, infrastructure scored much higher than the other pillars across all income groups, pointing to the marked attention that infrastructure-related issues may have been granted.** Comparing both variables led to two noteworthy observations. First, the relative time-bond importance of goals varies, although some do reach scores of – or close to – zero, possibly indicating a somewhat constant interest granted to their issue-areas. Second, results may indicate that goals are explicitly prioritised because countries need to progress on those as the overlap between explicit prioritisation and high relative policy coverage is not high.

Table 10Explicit prioritisation, high relative policy coverage, and the overlap between the two per country and per SDG

	Armenia	Australia	Bhutan	Cabo Verde	Canada	Egypt	Jamaica	Kenya	Lao PDR	Lebanon	Maldives	Netherlands	Palestine	Poland	Saudi Arabia	Spain	Sri Lanka	Thailand	Viet Nam
SDG1																			
SDG2																			
SDG3																			
SDG4																			
SDG5																			
SDG6																			
SDG7																			
SDG8																			
SDG9																			
SDG10																			
SDG11																			
SDG12																			
SDG13																			
SDG14																			
SDG15																			
SDG16																			

High relative policy coverage	Explicit priority	High relative policy coverage and
		explicit priority

Results on explicit priorities and high relative policy coverage are used as dependent variables, with the independent variable calculated in the next section. Insights gathered led to the introduction of tentative explanations for observed trends. Some are further investigated in the latter part of the analysis, notably the explicit prioritisation of SDG 1 and 8 and the link between the two, the implicit prioritisation of infrastructure SDGs, and the relationship between relative policy coverage and explicit prioritisation. Conversely, some cannot be explored in this analysis but may be taken up in further research (see chapter 6).

4.2. The correlation between IO assistance and prioritisation trends

Pearson's correlation coefficient is calculated to quantitatively assess whether there is a linear relationship between the financial assistance granted by the UN Specialised Agencies, Funds and Programmes included in the analysis and the target coverage in four countries: Bhutan, Jamaica, Lebanon and Viet Nam. A score of 1 would indicate a perfect ascending linear relation, -1 would indicate a perfect linear descending relation, and 0 would indicate no linear relation between the two variables. The statistical significance of the correlation is established if its "Sig. (2-tailed)" < 0.05. As visible in Table 11, a statistically significant correlation occurs only for Lebanon, where policy coverage reaches the highest score across the four cases (Pearson's r = 0.502). Nevertheless, all other countries score above 0, pointing to a small and non-statistically significant, yet positive correlation between financial assistance and relative policy coverage. The non-statistical significance for Bhutan, Jamaica and Viet Nam is possibly driven by the fact that no funding was recorded for some SDGs. It is highly unlikely that issue-areas covered by these SDGs have not received any funding during the period covered in this analysis, highlighting that the findings' reliability is restricted by both the limited number of IOs included in the analysis and the exclusion of bilateral funding. What is especially interesting is not whether IOs have exerted influence across all SDGs over time, as captured by statistical significance, but rather the individual instances during which they may have exerted influence. Indeed, due to variation in capacity, interests and involvement in recipient countries, it is not expected that the aggregate influence of the IOs included in the sample has had an even effect across all SDGs. Nevertheless, conducting the Pearson's correlation gives an indication of the overall strength of the correlation between funding and relative policy coverage.

Table 11

		Assistance	polcov			Assistance	polcov
Assistance	Pearson Correlation	1	,178	Assistance	Pearson Correlation	1	,136
	Sig. (2-tailed)		,511		Sig. (2-tailed)		,616
	N	16	16		Ν	16	16
polcov	Pearson Correlation	,178	1	polcov	Pearson Correlation	,136	1
	Sig. (2-tailed)	,511			Sig. (2-tailed)	,616	
	N	16	16		Ν	16	16
		Assistance	polcov			Assistance	polcov
Assistance	Pearson Correlation	1	,502	Assistance	Pearson Correlation	1	,264
	Sig. (2-tailed)		,048		Sig. (2-tailed)		,322
	N	16	16		Ν	16	16
polcov	Pearson Correlation	,502	1	polcov	Pearson Correlation	,264	1
	Sig. (2-tailed)	,048			Sig. (2-tailed)	,322	
	N	16	16		N	16	16

Overview of results of Pearson's correlation analysis.

*. Correlation is significant at the 0.05 level (2-tailed).

Note. Top left = Bhutan; top right = Jamaica; bottom left = Lebanon; bottom right = Viet Nam. Adapted from: SPSS

The correlation between the two variables for the four countries is further detailed in Figures 14-17, with scores matched to their respective SDG and their category. Light gold indicates that the goal is not prioritised, gold that it obtained a high relative policy coverage, and orange that it is explicitly prioritised. The positive correlation observed could indicate that IOs influence policy-making in some instances, or that their funding aligns with issue areas well covered by legislation in the given country. The latter case could be explained by governments' request for assistance or by both parties granting importance to the issue, among other potential explanations. There are also instances in which despite some funding being provided, the SDG scores low, or in which high coverage is achieved despite a lack of financial assistance. **IO assistance is not always correlated with high target coverage, highlighting the relevance of other factors in explaining variation on this variable. Nevertheless, the positive trend between the two variables points to the existence of some relationship in certain instances. By only observing the correlation, the nature of this relationship remains ambiguous. The remainder of this analysis focuses on clarifying these trends.**

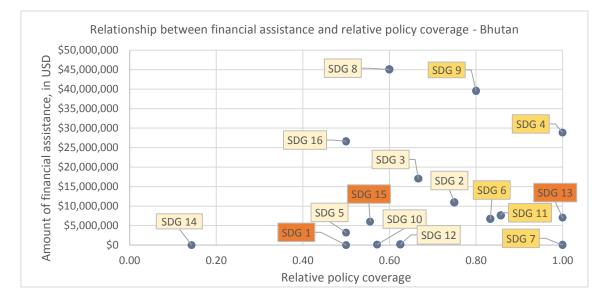


Figure 14. Relationship between financial assistance (2001-2016, in USD) and relative policy coverage in Bhutan. Light gold = not prioritised; Gold = high relative policy coverage; Orange = explicit prioritisation

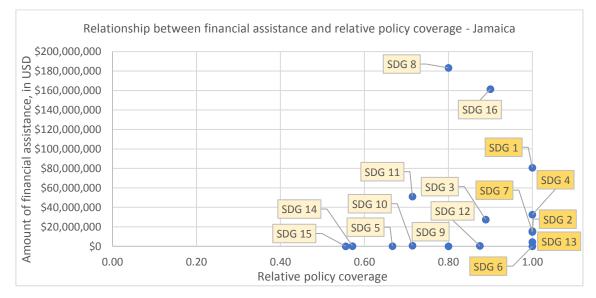


Figure 15. Relationship between financial assistance (2001-2016, in USD) and relative policy coverage in Jamaica. Light gold = not prioritised; Gold = high relative policy coverage

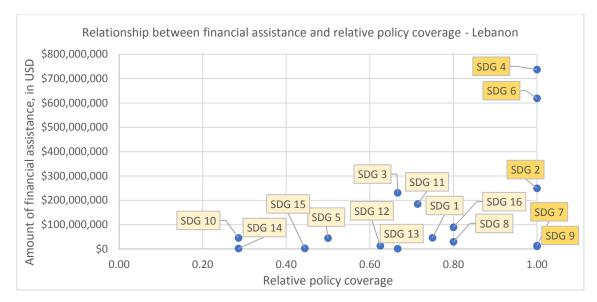


Figure 16. Relationship between financial assistance (2001-2016, in USD) and relative policy coverage in Lebanon. Light gold = not prioritised; Gold = high relative policy coverage

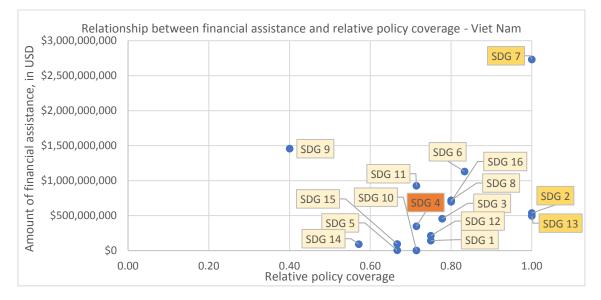


Figure 17. Relationship between financial assistance (2001-2016, in USD) and relative policy coverage in Viet Nam. Light gold = not prioritised; Gold = high relative policy coverage; Orange = explicit prioritisation

No SDG appears in the top three most funded goals for more than two countries, with SDGs 4, 6, 8 and 9 as the only goals scoring in the top three twice. On the other hand, there is some degree of consistency in the least-funded SDGs, especially SDGs 14, 15, 13, 5 and 12. Notably, the three goals belonging to the natural environment pillar are poorly-funded across the countries. SDGs 1 and 10 also received low funding, but these results do not accurately represent actions undertaken to advance these goals as progress can be achieved through actions for intermediary SDGs. **Explicitly prioritised SDGs receive little funding compared to other goals, and goals with high relative policy coverage receive varying levels of financial assistance in the four countries**. **Nevertheless, the SDGs which received large amounts of funding are, for the overwhelming majority, well-covered by policies. This means that not all SDGs need funding to score high on relative policy coverage, but those that receive large amount of funding do score high on this variable**. The interpretation of findings is restricted by the small sample size. Moreover, the data relied upon only includes information made publicly available by donor agencies and is therefore non-exhaustive. Despite these limitations, similarities across cases with regards to least funded goals, the low funding of explicit priorities, and the fact that heavily-funded SDGs mostly score high on relative policy coverage are noteworthy findings.

Assessing the intended aim of the projects included in the quantitative analysis contributes to decreasing the ambiguity of observed trends. As visible in Table 12, the proportion of projects aiming to influence laws or policies varies from 5.45 to 17.70% with an average of 11.86%, while for attempted influence on governance arrangements, it varies from 9.01 to 23.01% with an average of 17.27%. Bhutan and Viet Nam, the two lower-middle-income countries, obtain higher results than Lebanon and Jamaica and score above 15% for both elements. These results may suggest that influence on these variables is negatively correlated with income level, although this hypothesis could only be verified with more units of analysis. Nevertheless, in each country most projects do not aim to influence policy-making nor the governance arrangements of public bodies. Lebanon, which is the only country for which the correlation was statistically significant, is also the one for which the proportion of projects seeking to exert influence on laws, policies or governance arrangements is the lowest. This may indicate that the relationship between funding and project implementation is stronger than with aimed influence on policy-making or governance arrangements. This analysis of projects is superficial as it only studies the project descriptions available in the IATI database, and calculations were conservative as, in case of doubt on attempted influence due to insufficient details, nothing was coded. Results do not aim for complete accuracy, but rather to display general trends by accounting for a large number of projects in each country. Such analysis helps to understand how IOs seek to influence recipient countries beyond the analysis of financial assistance.

Table 12

	Seek to influen	ce laws or policies	Seek to influen arrangements	e governance			
Jamaica	Number of projects	Percentage of total number of projects	Number of projects	Percentage of total number of projects			
Bhutan	20	17.70	26	23.01			
Jamaica	6	7.06	15	17.65			
Lebanon	12	5.45	20	9.01			
Viet Nam	47	17.22	53	19.41			
AVERAGE		11.86		17.27			

Number and percentage of projects led by the IOs from the sample which respectively seek to influence laws and policies or governance arrangements

Results gathered during this step provide an answer to sub-question 2, which is concerned with assessing whether the allocation of financial resources by UN Specialised Agencies, Funds and Programmes to national governments to further progress in SDG-related areas align with relative policy coverage. The Pearson's correlation analysis showed that the correlation is statistically significant in one out of four countries, indicating that IO funding and policy coverage can be linked but that it is not always the case. Figures 14-17 illustrate that a slight positive linear relationship exists between the two variables. Zooming in on each country, a strong correlation is observed for certain SDGs. These can be viewed as goals of interest in the respective countries in that IOs may have played a role in the high relative policy coverage score observed. On the other hand, some SDGs score high without financial assistance being received from the IOs included in the sample. Financial assistance and policy coverage do not always align; nonetheless, results point to the existence of a relationship in several instances.

Findings gathered during the quantitative content analysis also contribute to answering to the main research question (1.4). These indicate that projects overwhelmingly aim to implement programmes in recipient countries, rather than to influence policy-making or governance arrangements. Nevertheless, average scores on the two latter variables show that the proportion of projects focusing on those aspects is not insignificant (see Table 12). This points to the explanation that IOs fund projects in areas that are also deemed important by national governments, as visible in relative policy coverage results, and that – to a smaller extent – they may also influence the design of policies and governance arrangements. Insights gathered here are complemented with the analysis of two case studies to answer to the main research question, which focuses on exploring prioritisation processes and on the relationship between prioritisation trends and the assistance provided by UN Specialised Agencies, Funds and Programmes. More specifically, the in-depth analysis of these processes in Bhutan and Viet Nam complement findings gathered in this section by helping to explain whether IOs do have an influence on policy-making and governance arrangements and whether motives to explicitly prioritise goals are related to financial assistance granted to issue-areas.

4.3. Prioritisation and its relationship with IO assistance in Bhutan and Viet Nam

4.3.1. Case study 1: Bhutan

4.3.1.1. Introducing the case study

Bhutan is a landlocked and mountainous lower-middle-income country located in Southern Asia. It is transitioning from a traditional agrarian and forestry-based economy to a market-based modern economy (Yangka, Newman, Rauland, & Devereux, 2018) and intends to graduate from the list of Least Developed Countries (LDCs) by 2023. However, the Government acknowledges that challenges remain, especially in relation to economic vulnerability (Royal Government of Bhutan, 2018, p. 9). With regards to sustainable development, a senior official working at the Gross National Happiness Commission (GNHC) (int.1), the governmental organisation which functions as the country's overall coordinating body for socio-economic development, argued that the sustainable development paradigm promoted by the UN and the SDGs is well integrated in the country's happiness philosophy. Gross National Happiness (GNH) is described by the Royal Government of Bhutan (2018, p. 10) as "a development paradigm that strives to balance the social, economic, environmental, good governance and cultural aspects of growth". One difference between the two development paradigms is GHN's emphasis on culture (int.1).

Bhutan has been allocated financial assistance by several UN Agencies, Funds and Programmes included in the dataset. As displayed in Table 13 and Figure 18, the amount of financial assistance granted by IOs varies, and so do the SDGs to which each IO contributes towards achieving. Notably, the UNICEF tends to grant funding for projects related to SDGs 3 and 4, the WB favours projects related to SDGs 8, 9 and 16, the UNDP focuses on SDG 11, and the UNWFP on SDG 4. Other IOs make substantially smaller contributions. The number of SDGs to which each IO contributes towards varies from 1 to 8, with an average of around 3.63. IOs may fund distinct SDGs because they have different mandates and objectives, and variation in funding granted per IO may derive from varying levels of financial capacity or different degrees of involvement in Bhutan. These findings show that IOs have their own mandates and objectives (1.1).

In US\$	UNPF	UNICEF	WB	UNCDF	UNDP	UNWFP	FAO	UNIDO
SDG1								
SDG2		510,000	8,692,700		1,182,900		600,913	
SDG3	1,389,609	15,345,204			61,520			
SDG4	521,790	56,030,409				13,032,270		
SDG5	1,052,310	941,470			1,213,420			
SDG6		6,677,987						
SDG7								31,343
SDG8			44,399,236					645,845
SDG9			39,538,859					
SDG10	130,444							
SDG11		462,431.00			12,377,073			
SDG12					171,894			
SDG13				389,489	1,051,070			
SDG14								
SDG15					5,616,105		380,983	
SDG16		10,188,001	17,072,176		1,199,751			
TOTAL	3,094,153	90,155,502	109,702,971	389,489	22,873,733	13,032,270	981,896	677,188

Table 13
Funding allocated to each SDG in Bhutan, per IO (in USD)

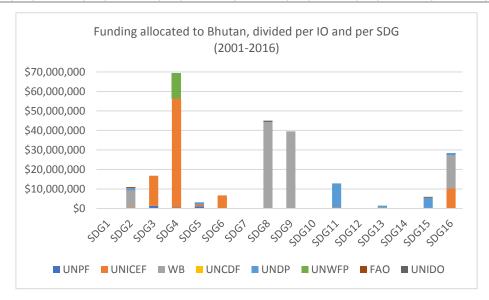


Figure 18. Funding allocated to Bhutan (in USD), divided per IO and per SDG (2001-2016)

Figure 19 highlights that at the aggregate level, contributions are disproportionately made to wellbeing and infrastructure SDGs, with a substantially smaller proportion of funds going towards natural environment goals. This may be explained by the absence of some IOs working on topics covered by the natural environment goals from the dataset, for instance the GEF and UNEP, by the lack of natural environment targets in the MDGs, as well as by the inclusion of environmental targets under nonenvironmental SDGs. Part of the explanation may also lie in IOs' decision to allocate more funds for projects aiming to improve human infrastructures and well-being. By juxtaposing Figures 18 and 19, it becomes apparent that a limited number of IOs contribute to the disproportionate funding of these two pillars, with the WB and the UNICEF being primarily responsible for funding infrastructure and well-being SDGs, respectively. This finding complements results from section 4.2 by highlighting the role of a limited number of IOs in driving funding trends per development pillar.

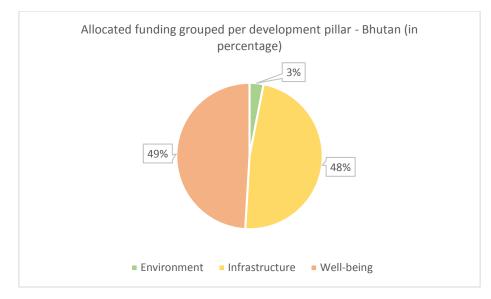


Figure 19. Relative funding allocated to the three development pillars in Bhutan

4.3.1.2. Explicit prioritisation processes

Bhutan explicitly prioritised three goals: SDGs 1, 13 and 15 (Royal Government of Bhutan, 2018). This decision was taken by the GNHC, which is composed of the cabinet secretaries from the ten government ministries and is chaired by the prime minister (int.1, as detailed in Annex B). These priorities were incorporated in the 11th Five Year Plan (FYP) (2013-2018) (GNHC, 2018) – the national development framework – for immediate implementation (VNR 2018, p.15), and remain in the 12th FYP (GNHC, 2017).

Several explanations for this decision have been uncovered. The Government states that it prioritised the goal of ending poverty in all its forms (SDG 1) on the basis of urgency to address the issue (GNHC, 2017, p. 6). Poverty reduction has been a long-standing priority central to the 10th and 11th FYPs, and aligns with the GNH philosophy (UN Country Team Bhutan, 2012, p. 11). The Government argues that reducing poverty in all its forms is a last-mile challenge, and that focus should also be drawn on preventing its population from falling back into poverty and on ensuring protection from external shocks such as disasters (Royal Government of Bhutan, 2018, p. 79). The GNHC officer interviewed (int.1) corroborates these findings. Discussing the 10th FYP, he stated the following: "We have worked very hard in reducing poverty during that FYP. Nevertheless, having said that, during the succeeding plans, that is the 11th FYP and the 12th FYP, we have also worked side by side on reducing poverty levels".

Similarly to SDGs 1, SDGs 13 and 15 are not new priorities. The Government's rationale for prioritising SDG 13 (climate action) is that Bhutan must uphold its commitment made at the 2009 Conference of the Parties (COP) to remain carbon neutral (GNHC, 2017; Yangka et al., 2018). With regards to SDG 15 (life on land), its aim is to be a "champion" and "world leader" in biodiversity protection (GNHC, 2017, p. 6). Environmental protection – especially forests – was ascribed importance as early as 1969, with the Forest Act requiring 60% of all land to be under forest cover, a principle later enriched in the Constitution (2008). Latest collected statistics indicate this proportion currently reaches 71% (Yangka et al., 2018, p. 6), which is well above legal requirements. Retaining a good performance on SDGs 13 and 15 therefore appears to be a reason for prioritising them. It is important to note, however, that challenges still lie ahead of the achievement of these two goals (UNDP, 2016a, p. 2). This is acknowledged by the Government, which has included climate and the environment as two national goals in the current FYP (int.1).

There are indications that by prioritising the two environmental goals, the Government may wish to attract more funding from domestic and international sources. As visible in Figure 18, these goals received little funding from the IOs included in the dataset. "Mobilizing Resources for Environmental Vulnerabilities" is one of three key immediate actions to implement the SDGs taken by the Government, which it argues is important to achieve targets 15.2, 15.3, 15.4 and 15.5. It also stresses the importance of dedicating funding to climate change mitigation and adaptation (Royal Government of Bhutan, 2018, p. 82). The idea that aligning national goals on the environment, climate change and disaster resilience with global goals will enable the Government to tap in international development funds is discussed in the 12th FYP (GNHC, 2017, p. 11). This explanation aligns with findings obtained by Horn & Grugel (2018) in Ecuador and indicate the existence of a bottom-up relationship between funding and explicit prioritisation, with countries using the SDGs to legitimise pre-existing priorities and to mobilise funding to address them. Prioritising goals to obtain more funding from donors was however not discussed by the GNHC officer interviewed (int.1). These findings contribute to explaining the relationship between explicit prioritisation and low levels of funding observed in section 4.2.

Notwithstanding the progress needed to achieve the three prioritised SDGs, the GNHC officer interviewed (int.1) stressed the desire to showcase achievements as a common denominator for picking these specific goals as priorities: "They have decided to prioritise these three SDGs to showcase to the international community that we are well-ahead on these three goals [...] it is some sort of example for the international community to emulate". This argument is an original view of the role of priority-picking as primarily useful for other Governments, which could learn from implementation efforts in Bhutan, rather than as a tool guiding implementation at the national level. Showcasing could also contribute to building a positive image of the country's SDGs implementation efforts.

The three priorities can be viewed as interrelated objectives. First, as observed by the GNHC officer interviewed (int.1), SDG 15 is linked to Bhutan's carbon neutrality (SDG 13). This is corroborated by Yangka et al. (2018, p. 6), who note that forest cover is the key to Bhutan achieving its carbon neutral status. Moreover, the UNDP bundles the three priorities by arguing that as the end-goal of eradicating poverty will require advancing economic growth, Bhutan has prioritised SDGs 13 and 15 alongside SDG 1 in order to prevent economic growth from impacting the state of its environment (UNDP, 2016). Carbon neutrality will be especially challenging as the country develops its economy from a low base (Yangka et al., 2018, p. 6). Understanding the concerns for climate change, the natural environment and poverty as linked together by economic growth – which has a synergistic effect on poverty but can lead to environmental trade-offs – relates to the dual objectives of poverty eradication and economic growth discussed in section 4.1.1.

4.3.1.3. The FYPs and implicit prioritisation processes

The Bhutanese Government distinguishes between prioritised SDGs and the National Key Result Areas (NKRA) identified in its latest FYP, with both priority SDGs and NKRAs highlighting what the Government plans to focus on. The three priority SDGs are each covered by an NKRA in the 12th FYP, namely: poverty eradication and inequality reduced; carbon neutral, climate and disaster resilient development enhanced; and healthy ecosystem services maintained (GNHC, 2017, p. 18). Prior to the design of the 12th FYP, the UNDP (n.d., p. 4) affirmed that the prioritisation of the three SDGs would be reflected in the Plan as well as the way it is developed. After discussing explicitly prioritised SDGs, the GNHC officer interviewed (int.1) put emphasis on the fact that other SDGs are not ignored due to the prioritisation of some and stated: "We are not trying to say that other goals are not important." The interviewee also explained that based on relevance to the national context, as many indicators as possible were mapped and incorporated into development

frameworks. Therefore, the priority goals can be viewed as embedded in a broader development strategy.

FYPs are guiding documents relied upon by the Government from central to local levels for socioeconomic and sustainable development, and now also for implementing the SDGs. The FYP has a budget which also encompasses funding for the SDGs, meaning that the Government intends to merge the implementation of the SDGs and of the current FYP (int.1). This link between the FYP and the SDG budget and implementation processes means that the Plan is expected to directly affect the implicit prioritisation of SDGs.

The proportion of state budget allocated to SDGs which obtained a high relative policy coverage appear to confirm that those have been implicitly prioritised by the Government. Since 2000, on average 13% of GDP per year has been allocated to infrastructure development in Bhutan (Gurara et al., 2017), which partly encapsulates targets under SDGs 6, 7, 9 and 11. The last goal with high relative policy coverage – SDG 4 – has been allocated at least 10 percent of the total budget under all FYPs (Royal Government of Bhutan, 2018, p. 39). While this analysis of implicit prioritisation remains partial, it shows an alignment between high relative policy coverage and budget spending which confirms the importance ascribed to these SDGs.

4.3.1.4. The relationship between IO assistance and prioritisation processes

As section 4.3.1.2 already covered the process of explicit priority-selection – highlighting that the Government partly decided to prioritise the three SDGs to receive funding to progress on them – focus is kept on the relationship between IO assistance on the one hand, and the FYPs and implicit prioritisation on the other. From 2016 to 2018, the UNDP and other UN organisations supported the preparation process of the 12th FYP in an attempt to design a plan enabling simultaneous and meaningful progress towards GNH and the SDGs. The initial project document stipulates that the UN intends to provide technical and financial support, including for the synthesis of several assessments and trends, which are then used to identify the strategic focus of the Plan's strategy, objectives, NKRAs, programs and flagship projects. The UN organisations involved thus had a role in the process of priority-setting for the FYP at an early stage (UNDP, n.d.). The GNHC officer interviewed (int.1) argued that the FYP is formulated with line ministries at the central level and then presented to donors to leverage assistance for its implementation. To do so, the Government organises roundtable meetings during which officials explain priorities and existing plans as well as how much funding is needed to reach goals in specific issue-areas. This gives donors the opportunity to express interest to fund the aspects of the FYP which interest them. As stated by the interviewee (int.1): "We align priorities. We mostly formulate our own priorities, then we mobilize the resources." This process means that while only the UN organisations involved early on have had an influence on the process of priority-setting for the FYP, other donors retain the freedom to select which aspects of the Plan to fund, thus giving them negotiating power throughout this process. Considering that each IO has historically funded specific issue-areas now covered by the SDGs (Figure 18), these organisations are likely to support similar issue-areas in the future.

Further down the policy process, IOs play a role in policy-making and policy implementation. Previous findings showed that 17.70% of the projects led by the IOs included in the dataset aim to influence laws and policies and 23.01% do so for broader governance arrangements (Table 12). For instance, the UN country team is currently collaborating with the GNHC to create a SDG dashboard aimed to help monitoring progress on the goals and to serve as a database (int.1). The remainder, almost 60%, focuses on the implementation of projects. According to the GNHC officer interviewed (int.1), the UN Specialised Agencies, Funds and Programmes present in Bhutan provide both technical and financial

support to progress on all the goals, although they mostly focus on the former, whereas bilateral donors provide most financial assistance. These resources are then used to formulate policies and implement projects. The interviewee also stressed the necessity of this assistance for Bhutan to develop. This reliance on international donors may increase their leverage power when negotiating which projects to fund. Results therefore point to the relevance of UN Specialised Agencies, Funds and Programmes in promoting policy-making and policy implementation as well as in improving governance arrangements in their specific fields of expertise.

Findings gathered for the Bhutanese case study highlight that the three priorities embodied in SDGs 1, 13 and 15 have been long-standing concerns. One consequence is that progress has been made in addressing issue-areas covered by these goals which – facilitated by priority-picking – enables the Government to showcase its successes. As the country seeks to develop economically and must adapt to climate change, some challenges will remain. Choosing these priorities, which are part of a broader development plan embodied in the FYP, can therefore also be viewed as a reminder that work on these goals must continue, as well as a strategy to attract funding. Policy coverage results visible in Figure 14 coupled with state funding data appear to confirm that SDGs 4, 6, 7, 9, and 11 have been implicitly prioritised. The Government has made efforts to integrate the SDGs within its FYP, meaning that the Plan is expected to guide implicit prioritisation. Due to the recentness of the Plan, whether this occurs is too early to assess.

The relationship between IO assistance and prioritisation processes can be explained by the three variables depicted in the conceptual framework (Figure 3) – influence on policy-making, governance arrangements and policies and programme implementation – although they appear to contribute most to the latter. IOs may assist the Government in these respects by providing funds, technical assistance and expertise. The FYP framework ensures that help is targeted at areas previously identified by the Government, but UN organisations did play a role in identifying those as part of technical assistance as well as by funding the project. Moreover, IOs hold negotiating power that enables them to steer the Government towards implementing the projects they find most important as their assistance is deemed necessary.

4.3.2. Case study 2: Viet Nam

4.3.2.1. Introducing the case study

Viet Nam is a coastal lower-middle-income country located in South-East Asia. Its launch of *Dổi mới* (or renovation) reforms over three decades ago led to significant economic growth, subsequently enabling an economic production transition from raw agricultural products and labour-intensive manufacturing to more diversified and sophisticated goods (Government of the Socialist Republic of Viet Nam & The UN in Viet Nam, 2017, p. 10). The Government states in its current Socio-Economic Development Strategy (SEDS) that in addition to pursuing an economic transition, Viet Nam faces challenges in the areas of culture, society, governance and environmental pollution (Economica, 2011, p. 2). The country first expressed interest in environmental sustainability in 1991 with the creation of the first National Action Plan (NAP) on the environment and sustainable development. Since then, it has significantly progressed in moving its development process towards sustainable development, although major challenges remain (Korea Environment Institute, 2017).

Viet Nam has received financial assistance from several UN Specialised Agencies, Funds and Programmes included in the dataset, with variation observed in the amount of financial assistance granted and the SDGs to which each IO contributes towards (Table 14 and Figure 20). The financial assistance provided by the WB dominates for all SDGs to which it allocated funding. Other IOs make

much smaller contributions to a variety of SDGs, meaning that the WB primarily determines which SDGs are funded most. The three reasons for this variation mentioned for Bhutan – distinct mandates, financial capacity and involvement in the country – are also relevant here. The IOs studied funded 1 to 12 SDGs, with an average of around 5.56. Once again, findings confirm that IO have specialised interests. The Ministry of Planning and Investment (MPI) officer interviewed⁶ (int.2) argued that Viet Nam currently seeks funding for all SDGs, but especially for SDGs 1, 3, 4, 6, 7, 13, 14 and 15. Besides for SDGs 6 and 7, funding for these goals is below the average financial assistance received per SDG.

ln USD	FAO	UNAIDS	UNCDF	UNDP	UNESCO	UNICEF	UNIDO	UNPF	WB
SDG1				10,011,76 5		1,979,848			130,491,000
SDG2	4,082,057			790,877		14,686,67 1			517,737,900
SDG3	8,367,069	130,633,03 5				13,002,97 1		2,414,022	299,263,230
SDG4					341,651	24,361,22 5	278,309		323,427,980
SDG5								4,282,412	
SDG6						10,056,74 3			1,120,141,51 7
SDG7				2,029,140					2,730,106,00 0
SDG8			1,951,83 3	4,017,806	180,584		2,733,733		709,350,540
SDG9				1,499,654			2,030,626		1,452,901,70 7
SDG10				90,242	417,953			2,998,972	-
SDG11	753,667			4,323,643	6,480.00				920,560,831
SDG12				3,177,710			5,938,791		204,606,400
SDG13	115,618			2,707,825					494,199,600
SDG14				1,645,485					90,203,900
SDG15	7,711,839			20,812,47 9					
SDG16				6,655,640		29,918,40 1		625,539	661,651,167
TOTAL	21,030,25 0	130,633,03 5	1,951,83 3	57,762,26 6	946,668	94,005,85 9	10,981,45 9	10,320,94 5	9,654,641,77 2

Table 14 Funding allocated to each SDG in Viet Nam, per IO (in USD)

As visible in Figure 21, over 75% of aggregate financial assistance is granted to projects contributing to infrastructure SDGs, with well-being and environmental goals receiving substantially smaller contributions. Once again, the natural environment pillar is the least funded. This latter point may be explained by the same reasons as for Bhutan.

⁶ The statements given by this interviewee represent the person's opinion, not those of the MPI

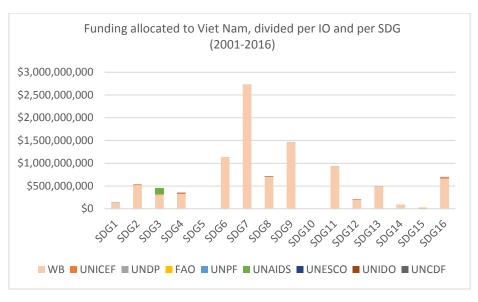


Figure 20. Funding allocated to Viet Nam (in USD), divided per IO and per SDG (2001-2016)

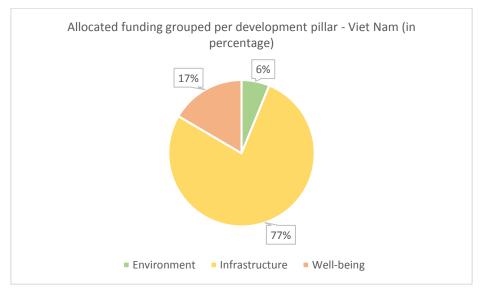


Figure 21. Relative funding allocated to the three development pillars in Viet Nam

4.3.2.2. Explicit prioritisation processes

The analysis of Viet Nam's VNR found that the country has explicitly prioritised SDG 4 on education, which is labelled the "top national priority" (Government of the Socialist Republic of Viet Nam, 2018, p. 15). The first mention of education as the first national priority dates from the Seventh Congress of the Communist Party of Viet Nam in 1991, during which it was acknowledged as a "driving force" and a "basic condition" for realising socio-economic objectives (Dang, 2009, p. 11). Described as the party's highest organ in the Communist Party Statute, the Congress is composed of over a thousand delegates and meets approximately every five years. Cima (1989, p. 195) argues that in theory, the Congress establishes party policy, but that in practice it has a subordinate position to the party's Central Committee, which it elects. The commitment made in 1991 was later reaffirmed in the Education Law of 2005 (Article 9), in which it is similarly argued that education will bring socio-economic benefits (Ministry of Education and Training, 2016, p. 14). In the current context, the MPI officer interviewed (int.2) stressed that education is deemed important because it creates sustainable human resources for Viet Nam to carry out the broader SDG framework. The UN One Strategic Plan describes Viet Nam as "an international education success story" due to its significant progress in enrolment rates, quality

of learning and teaching, facilities, and overall learning environments; nonetheless, it underlines disparities in educational opportunities to address (Government of the Socialist Republic of Viet Nam & The UN in Viet Nam, 2017, p. 11). The prioritisation of education is therefore an ongoing commitment dating from a decision taken long before the SDGs were adopted, but which remains relevant today.

The NAP designed to guide the implementation of the SDGs includes the 17 goals and 115 targets (Socialist Republic of Viet Nam, 2017, p. 9). The Government states that the choice of specific targets to focus on is suited to national conditions and development priorities (Government of the Socialist Republic of Viet Nam, 2018, p. 25), while the MPI staff interviewed (int.2) stressed that no SDG is explicitly prioritised over others in the document. The objectives of the two major documents guiding development – the 2011-2020 SEDS and the 2016-2020 Socio-Economic Development Plan (SEDP) – reflect the intent to transition towards modernity and industrialization while promoting social and ecological wellbeing. While both include goals and targets across many sectors, education appears to be viewed by the Government as a foundation to reach their vision of development. With no explicit priority or thematic areas laid out in the NAP and considering the general objectives of the country' national strategy and development plan, it appears that education – and therefore SDG 4 – remains the top priority.

4.3.2.3. Development plans and implicit prioritisation processes

The 2011-2020 SEDS was created prior to the SDGs, while the 2016-2020 SEDP is not well-linked to them. The latter makes only three references to the 2030 Agenda: these relate to commitments to implement the 2030 Agenda and to integrate its goals into the national, regional and sectoral SEDPs, as well as to required investments (Government of the Socialist Republic of Viet Nam, 2016, pp. 16, 102, 66). This lack of integration of the SDGs was likely caused by poor timing, with both the 2030 Agenda and the SEDP being drafted simultaneously. The next Plan is therefore expected to be better aligned with the global goals. Additionally, as of December 2018, there was no full report for implementing all SDGs in Viet Nam (Việt Nam News, 2018).

Meanwhile, this transition period without detailed plans for implementation nor for funding – notwithstanding the NAP, which is a very general roadmap that does not elaborate on focus areas – leaves room for more leeway in implicit prioritisation. In the 2017-2020 period, the Government intends to complete Action Plans for ministries, localities, agencies and organisations (Socialist Republic of Viet Nam, 2017), although overall coordination may remain limited. The MPI officer interviewed (int.2) acknowledges that all goals will not be implemented equally, but that all will be implemented to some extent: "We have 17 goals, but not totally equal [...] However, I also want to explain for you that we acknowledge that we have to carry out all 17 goals".

In addition to SDGs 4 and 9, the interviewee argued that the Government of Viet Nam grants importance to SDGs 1, 3, 13, 14 and 15, none of which obtained a high relative policy coverage score (Figure 17). Moreover, the Deputy Prime Minister recently reported that the Government identified several priority areas (Việt Nam News, 2018); these relate to SDGs 6, 7, 8, 13 and 15. This lack of consensus on which goals are most important to the Government possibly indicates that which goals are – or should be – prioritised still needs to be discussed when drafting future development plans.

The three goals which obtained a high score for relative policy coverage – SDGs 2, 7 and 13 – were not allocated significant proportions of Government spending. Spending for agriculture has remained stable at 6% (The Government of Viet Nam & WB, 2017, p. 17) and insufficient budget allocation was reported in the country's VNR for projects in relation to both SDGs 7 and 13. Additionally, inadequate

legal frameworks were reported for SDG 13, meaning that the high score obtained on relative policy coverage was likely due to the small number of targets for this goal, and that is has not been implicitly prioritised by Viet Nam (Government of the Socialist Republic of Viet Nam, 2018, pp. 18, 49). This put results for high relative policy coverage in perspective (Figure 17), indicating that this variable alone does not accurately measure implicit prioritisation for these selected SDGs.

Two other SDGs may, on the other hand, be considered implicitly prioritised despite not obtaining a high score on relative policy coverage. First, the explicit prioritisation of SDG 4 – which scored slightly below average on relative policy coverage (Annex C) – has had implications in terms of budget allocation. Education has been declared a priority area for national investment since 1993 (Harman, Hayden, & Thanh Nghi, 2010) and under the 2016-2020 national financial plan, the Government allocated over 20% of its total budget to education and training, continuing a commitment dating from 2008 (Department of Education and Training, 2018). Additionally, as aforementioned, significant progress has been achieved by Viet Nam during educational reforms.

Second, the prioritisation of SDG 9 is as important as SDG 4 in terms of financial commitment: since 2000, on average 9% of GDP per year is allocated to infrastructure development in Viet Nam (Gurara et al., 2017, p. 9). The Government also indicates that infrastructure will receive priority investment amounting to 20% of its budget, an amount similar to the education budget (Government of the Socialist Republic of Viet Nam, 2018, pp. 16–17). Infrastructure is primarily encompassed by SDG 9, but is also present in all the SDGs grouped under the infrastructure pillar, meaning that targets under SDGs 2, 6, 7, 8, 9, 11 and 12 are also relevant here. Viet Nam obtained a low relative policy coverage score for SDG 9 but scored better on other infrastructure SDGs. The MPI officer interviewed (int.2) believes that Viet Nam grants importance to infrastructure because as a developing country, it needs to adapt its infrastructure to the requirements of globalization and for its citizens. The interviewee also stressed that infrastructure costs are large. As reported by Gurara et al. (2017, p. 6), economic infrastructure development including electricity, water, transportation and ICT has sharply improved in most Low-Income Developing Country (LIDCs) over the past fifteen years, but progress has been especially notable in Viet Nam. More broadly speaking, while the Government was already addressing issue-areas covered by the global goals, the SDG framework is expected to lead to an increase in budget allocation in these sectors (int.2). Notwithstanding the future commitments identified above, the proportion of funding to be allocated to other SDGs remains uncertain. These findings complement previous discussions of the high relative policy coverage of infrastructure SDGs (4.1.2) by exploring the implicit prioritisation of these goals in greater depth.

4.3.2.4. The relationship between IO assistance and prioritisation processes

The necessity of obtaining assistance to implement the SDGs has been stressed by several governmental sources. The 2016-2020 SEDP mentions finding sufficient financial resources as a challenge (Government of the Socialist Republic of Viet Nam, 2016, p. 66), while Le Thuy (2017) argues that reductions in Official Development Assistance (ODA) are challenging for the Government, especially for implementing the SDGs. The importance of donors' assistance has been argued to have been historically important and to remain so in the future (int.2). As stated by the same interviewee: "The financial resources needed for the SDGs are very huge and our domestic resources are not enough, so we need support from international donors".

Usually, donors and the Government discuss what resources are needed to progress on the SDGs, with both actors working collaboratively to identify these needs. Importantly, projects must align with donors' own priorities. To this end, the Government organises workshops with international donors during which negotiations occur to find common ground regarding where to allocate funding (int.2).

While the alignment of donors' and Viet Nam's priorities appears important, the interviewee explained that any chance to get the support from international donors is taken. In this context, the Government must have enough capacity to coordinate aid and reduce IOs' influence on allocation processes (Kamibeppu, 2009, p. 186). Nevertheless, as aforementioned, donors do exert some degree of influence over which national focus areas are funded as long as their help is necessary. Corroborating this argument in a study of the education sector in Viet Nam, Kamibeppu (2009, p. 187) concludes that tensions exist between the Government's ownership and the actual power of donors, and that despite some leadership or ownership being granted to the Government, projects must inevitably be approved by donors. The interviewee agreed that failing to find donors to fund a certain issue would be problematic and would prevent a successful implementation of the SDGs but stressed that a lack of financial support from IOs may be replaceable with new sources of private support. Recent development in international development finance indicate that alternative funding sources are becoming increasingly important (Alonso, 2012). Nevertheless, findings suggest that ODA will remain crucial for implementing the SDGs in Viet Nam. This gives IOs power in negotiations to further their specialised interests identified in Figure 20.

Previous findings indicated that 17.22% of projects led by IOs included in the sample aimed to influence policy-making and 19.41% did so for broader governance arrangements (Table 12), the remainder thus focusing on project implementation. IOs' influence on policy-making is acknowledged by both the UN and by the MPI officer interviewed (int.2). Two of the four priorities introduced in the UN One Strategic Plan for Viet Nam (2017-2021) focus on offering "objective and impartial development policy options drawing on collective global knowledge" and on "helping to develop clear and practical approaches in support of the realization of the SDGs" (Government of the Socialist Republic of Viet Nam & The United Nations in Viet Nam, 2017, p. 13). Taking SDG 4 as an example, findings gathered by Dang (2009) can be used to suggest that while IOs did not exert influence on the decision to explicitly prioritise this goal, the WB has had a significant and long-lasting influence on higher education reforms. She argues that while the WB gives the impression that Viet Nam takes initiatives in reforming its higher education system, it has the power to shape the direction of changes in policy-making. This power is acquired through sharing technological know-how, guiding practical activities and designing administrative procedures. The MPI officer interviewed (int.2) explained that Viet Nam does benefit from the experience of the UN and other development partners and gave the example of climate change to support this claim, arguing that Viet Nam received extensive support to develop policies, to create a NAP responding to climate change, and to understand this phenomenon. International donors also helped to implement the policy by providing both financial and technical assistance. The example of the Reducing Emissions from Deforestation and forest Degradation in developing countries (REDD+) project was given to explain how development partners helped Viet Nam to this end. The interviewee (int.2) argued that the large amount of support given helped reforestation and contributed to poverty reduction in local communities.

While the Government may have held discussions on which goals to prioritise, this was not reflected in the country's VNR nor in its SEDP. In such a context, the long-lasting priority ascribed to education appears to remain relevant today, especially as progress must continue to tackle persisting challenges. Explicit prioritisation processes were difficult to assess in Viet Nam because the timing of drafting processes for the SESD and the SEDP did not coincide with the adoption of the SDGs framework. Consequently, how the next SESD and SEDP are designed, what they contain and how they are used to leverage funding will yield more accurate information on both explicitly prioritised SDGs and the influence of IOs on these elements. This poor timing for updating the SEDS and SEDP in accordance with the SDGs also means that coordination in the implementation of the SDGs framework will remain limited until 2020, possibly giving more leeway to implicit prioritisation processes than what would have been possible with an overarching plan. Findings gathered in the case study suggest that while SDG 13 obtained a high policy coverage, it has not been implicitly prioritised by the Government up until 2017. Doubt was also cast in this respect for SDGs 2 and 7. On the other hand, SDG 9 and infrastructure goals more broadly seem to have been prioritised, which was not observed in previous relative policy coverage findings. This indicates that a more thorough analysis of implicit prioritisation is needed.

IOs can help Viet Nam in designing policies and implementing them. Additionally, they can exert influence by providing the financial resources needed to implement development plans and, as such, can push for the pursuit of their own priorities, which may mean that issue-areas they do not deem important remain under-funded and under-addressed in policies.

4.3.3. Comparing and generalising findings

Several similarities can be observed between explicit prioritisation processes occurring in Bhutan and Viet Nam. **Explicitly prioritised SDGs cover long-lasting priorities identified at high political levels without widespread consultations with citizens, and both countries made noteworthy progress on them; however, challenges remain.** This finding corroborates a point observed while discussing Table 10: goals are partly prioritised because countries need to progress on those. While the decision was not grounded in scientific evidence in either case, other countries – such as Benin – have conducted needs assessments for the SDGs, which informed priority-selection (int.3). Another similarity is the interviewees' eagerness to stress that their respective Governments do not cherry-pick goals (int.1; int.2). Both argued instead that their Government intends to implement all the SDGs, but recognised that not all goals will be implemented equally nor given equal importance. Giving the example of Latin America, the expert interviewed (int.3) argued that some countries are wary of using the term 'priority' and replace it with other formulations, for instance 'accelerator'. Rather than implying that a choice must be made between SDGs, this term hints that issues focused upon can have multiplier effects. The negative connotation to the term 'priority' was observed while conducting interviews with governmental officials (int.1; int.2).

Two major differences were noticed. First, Bhutan identified priority SDGs quite explicitly after the 2030 Agenda was created, while Viet Nam only stressed the continued relevance of its top priority in its VNR. The underlying reason is that due to development plan timelines, Viet Nam has not had the opportunity to fully integrate explicit priorities within its development plans yet. The expert interviewed (int.3), noting that this poor timing has occurred in several other countries, stated:

For these countries, the real test will actually come when there will be a reform, a phasing out of the strategy and they will need to adopt a new one. And at this moment, the SDGs will have an impact on the choice of priorities or not. In many cases, this moment has not arrived yet because their strategies are still ongoing from before the SDGs.

Even after phasing out current plans, it is possible that as in Bhutan, Viet Nam continues to prioritise long-lasting concerns, which would demonstrate the limited steering capacity of the SDGs in this respect. Second, variation was noticed in reasons for prioritising goals. In Bhutan, several reasons were identified, among which the use of priorities as a tool to showcase results and attract funding. Conversely, in Viet Nam the prioritisation of education seems to primarily stem from its importance for the socio-economic development of the country. The expert interviewed (int.3) listed several reasons for which countries may prioritise goals: to guide implementation by making the SDGs easier to measure, to link the goals with budgets – which necessitates a selection of issues to address – to adapt the global goals to national relevance, to facilitate communication with stakeholders, and to

facilitate the media and Non-Governmental Organisations' (NGOs) reporting on progress. The expert also noted that the prioritisation of SDGs in Benin was a signal for international donors whom wished to help. Some of these elements have been discussed throughout the case studies, while others were not found to be relevant.

Implicit prioritisation supposedly stems from what is planned in development plans and strategies. Some countries have dedicated agencies in charge of implementing the SDGs as well as a distinct budget, both of which are separate from broader development processes, while others – such as Bhutan – have instead integrated the SDGs into existing planning processes (int.1). Whether these plans lead to the subsequent implicit prioritisation of issues mentioned cannot yet be investigated due to the recentness of the SDGs. The case studies seem to indicate that SDGs with high relative policy coverage were implicitly prioritised by Bhutan, while this was not the case for Viet Nam. However, as results remain incomplete, strong conclusions cannot be drawn from these findings.

IOs can yield influence on explicit priority-selection processes as well as on the implementation of development plans – including policy-making, improving governance arrangements, and project implementation. The case of Bhutan revealed that via financial and technical assistance, the UNDP assisted the national government in designing its latest FYP, in which priority areas were identified. The expert interviewed (int.3) discussed a workshop in Benin, in which she noticed tensions between IMF staff members and country officials as both undertook needs and costing assessments for implementing the SDGs. These examples confirm that by providing assistance, IOs may attempt to influence priority-setting. The interviewee also questioned the desirability of IO influence on explicit priority-setting because it curtails national ownership, raising questions related to the desirability of IOs' help which are irrelated to its adequacy.

The process of receiving assistance to fund plans is similar in both case studies. Country officials organise meetings with representative from IOs and bilateral donors during which they pitch for the funding of their development plans, and negotiations occur to align their priorities with donors' own interests. In both cases, the importance of donor assistance was stressed (int.1; int.2). The expert interviewed (int.3) liked the idea of using explicit priorities to guide funding allocation, but questioned whether these documents and priorities were used as a solid basis for dialogue and argued that more efforts are needed to ensure negotiations are based on country-driven and country-approved strategies and priorities. In such a context, **negotiation processes coupled with the authority and financial power of IOs are likely to give them influence on which projects are funded and pursued by a government.**

The case studies complemented findings from section 4.2, confirming that for both countries, the relationship between funding and high relative policy coverage can be explained by help granted to design policies, improve governance arrangements, and implement projects. As aforementioned, this help may be granted to areas previously identified as important by the Government. The issue of donor coordination, which was not touched upon by the country officials interviewed (int.1; int. 2), is relevant to discussions of IO influence on implicit prioritisation processes. As mentioned by the expert interviewed (int.3), problems arise from the conflicting interests that IOs pursue. Without appropriate coordination, these interests are reflected in the assistance they provide. As such, the interviewee stated: "I hope that the reform of the development system and the mainstreaming approach of the SDGs [...] will bring some coherence in the way these different agencies advise the countries on priorities that they would like to push". Such coherence would reduce the potentially negative impacts that actions undertaken in issue-areas funded by IOs have on other – perhaps less-funded – fields.

5. Discussion

5.1. Explaining prioritisation processes

Previous academic studies suggest that national capacity is key to understanding national governments' decision to prioritise SDGs. However, findings show that high-income countries also prioritise goals, and prioritised more goals than their middle-income counterparts (4.1.3). Prioritisation appears to be conducted regardless of income level, although plans from high-income countries may be more comprehensive, as reflected in the higher number of SDGs prioritised. Out of the reasons to prioritise goals listed in section 2.2, both applicability to social and economic conditions and performance seem to align with findings from the case studies conducted in Bhutan and Viet Nam. The will of electorates, on the other hand, did not appear important. Additionally, two reasons not mentioned in prioritisation literature were uncovered, namely: the desire to showcase progress to the international community and the use of priorities to attract funding from donors. The continued relevance of pre-existing priorities uncovered in both countries corroborates findings obtained by Horn & Grugel (2018), who – as stated in section 1.2 – argue that Educator has used the SDG framework to legitimise pre-existing priorities. Relying on only two case studies curtails the generalisability of findings as Bhutan and Viet Nam follow their own political procedures; nevertheless, insights further academic understanding of explicit prioritisation processes, which have been under-studied in the context of the SDGs (1.2). This study introduces how SDGs were prioritised in two cases, and this knowledge could be complemented and further refined by undertaking additional case studies.

Implicit prioritisation was studied by supplementing information on relative policy coverage (4.1 and 4.2) with the case study analysis (4.3). The large variation observed for high relative policy coverage per development pillar coupled with the close results obtained per pillar across income groups suggest that the variation may be explained by another variable - or set of variables - than income. Mixed results are obtained on the alignment between state budget and high relative policy coverage, the two variables used to identify implicit priorities. Delving into a few goals in each case inherently restricts the understanding of implicit prioritisation, which is about relativity across all goals. A relationship supposedly exists between explicit and implicit prioritisation, as identified priority areas are expected to receive a greater proportion of funding than non-prioritised ones. This link was also made by interviewees, who explained how priorities laid out in development plans are then implemented. However, previous studies acknowledge that political processes may disturb planned activities (2.1). As it is too early to assess whether a link will be made between prioritised SDGs and implicit prioritisation, this study was not able to explain the relationship between these two facets of the same phenomenon. Instead, the research contributes to current literature by conceptualising prioritisation as explicit or implicit, with implicit prioritisation partly assessed with relative policy coverage and in case studies.

The first part of the analysis uncovered that SDGs 1 and 8 are disproportionately prioritised by national governments, with all remaining goals reaching close aggregate scores (4.1.1). Most countries prioritised these two goals simultaneously, and it is the most common pair of prioritised goals (Table 7). The case study of Bhutan helps to confirm that SDGs 1 and 8 are viewed as linked objectives (4.3.1). The findings therefore suggest the emergence of a hierarchy across the SDGs, with SDGs 1 and 8 on top, which derives from a bottom-up process of prioritisation during implementation and was not intended in the drafting of the goals. Whether this trend continues until 2030 will be interesting to observe. Findings also point to the implication that governance through goals has not yet lived up to its challenge of promoting a consistent progress on all aspects of development (hypothesis B). As

explained in section 2.1, one of the aims of this governance strategy is to establish priorities for the allocation of attention and scarce resources. In the context of the 2030 Agenda, this means pursuing all SDGs in a balanced manner. While accounting for national contextual relevance and capacities, the disproportionate prioritisation of SDGs 1 and 8 implies that at the aggregate level, greater attention and resources will be allocated to these goals than to others.

Three potential issues may arise from the overwhelming prioritisation of SDGs 1 and 8. First, poverty reduction via economic growth and employment could be given precedence over other strategies to reduce poverty. Global goals influence how a norm is perceived as the quantification needed to measure progress pushes for a reductionist view of poverty, which is measured by a limited set of indicators (Fukuda-Parr, 2014). Other goals – for example SDGs 5 and 10 – are arguably equally important in reducing poverty in a meaningful way. Second, a strong focus on poverty reduction, economic growth and employment, the "traditional" aspects of development, could lead to overlooking the negative environmental consequences that such priorities create. The case of Bhutan shows that countries may make efforts to offset these consequences, with the country also emphasising the prevention of negative environmental effects (SDGs 13 and 15). However, Bhutan is a special case due to its long-term concerns for environmental sustainability, and its strong focus on this pillar may not be matched in other contexts. Third, other goals not directly affected by trade-offs stemming from prioritising the two SDGs may remain poorly addressed because attention is focused elsewhere. These potential issues highlight the importance of synchronising efforts, both within and across countries, to minimise spillover effects deriving from the overwhelming aggregate prioritisation of a limited number of SDGs (1.1).

Notwithstanding the two outlier goals, the difference across pillars for explicit prioritisation is not significant (4.1.2). With some countries listing priorities held prior to 2015 in their VNRs and doubts expressed regarding the power of the SDG framework in driving priority selection (int.3), the extent to which the SDGs are responsible for this pattern is uncertain. Nevertheless, **as the MDGs had only one environmental goal and two targets covering the natural environment** (7.a and 7.b) (UN, n.d.-b) **and as the environmental pillar of sustainable development has been historically less addressed** (Gupta & Vegelin, 2016), **explicit prioritisation trends per development pillar are promising for the balanced implementation of the 2030 Agenda regardless of the role that the framework itself has played in driving them**. These findings nuance the discussion of hypothesis B: despite the concerns raised with regards to SDGs 1 and 8, no development pillar is significantly explicitly prioritised over others, either at the aggregate level or by income group.

With the words "not yet", hypothesis B acknowledges that the SDGs are recent and some of the framework's influence may be yet to come. Long consultation processes may occur in certain countries to develop implementation plans (int.3), and as aforementioned, the rigid timing of development plan and strategies means that in some countries, priorities directly stemming from the SDGs are not yet reflected in these documents. **But even in the future, the SDGs' potential to influence priorities may remain limited**. Vandemoortele (2011) has argued that viewing income-poverty as the cornerstone of human development did not remain the leading development paradigm because of the MDGs, but rather because major actors have been unable or unwilling to abandon the view that this synergy forms the basis for achieving global goals. If this trend continues with the current goals, SDGs 1 and 8 are likely to keep dominating national efforts. The expert interviewed (int.3) also doubts that when countries do update their development plans, the SDGs will impact priority-setting.

While the SDGs may fail to influence priority-setting, they may contribute to promoting a holistic implementation of the goals by raising awareness about topics not considered by certain governments. For instance, the SDGs helped some Latin American governments to realise that their

environmental indicators were insufficiently comprehensive or even inadequate. Another example is Finland, where a SDG gap analysis revealed some shortcomings in relation to violence against women, bringing the spotlight onto a previously unidentified issue (int.3). As such, even though countries may continue to pursue pre-existing priorities, the SDGs may contribute to changing how certain norms – for instance on environmental protection – are defined, and may elicit some form of policy and behaviour change, which are two major expected outcomes of the goals (2.1).

The global-level implications of these findings are twofold. First, if the framework is deemed incapable of appropriately steering priority-selection, assistance by international actors could be granted to circumvent this problem. This would, however, raise questions of ownership and legitimacy, but also questions relating to the adequacy of assistance provided. Second, findings highlight the importance of monitoring priorities and whether the SDGs lead to a balanced implementation of the goals. This will test the steering capacity of the SDGs and, as such, contribute to academic knowledge on global goals as a governance tool.

5.2. Explaining the relationship between prioritisation and IO assistance

In answering sub-question 2, which focused on the alignment between financial assistance granted by UN Specialised Agencies, Funds and Programmes and policy coverage, the analysis revealed that, overall, a small yet positive relationship exists between financial assistance and policy coverage. IOs may not always be needed, and the donors included in the analysis are only a small part of the donor community as several IOs and bilateral donors were excluded from the analysis. This may explain the absence of a relationship between funding and relative policy coverage observed in some instances. The correlation is statistically significant in one out of four countries, but a strong correlation is observed for several goals in each country. Notably, all well-funded SDGs also score relatively well on relative policy coverage.

Seeking to explain this pattern, the quantitative content analysis (Table 12) showed that across the four countries, most IO-funded projects aim to assist in the implementation of projects, with a smaller proportion aiming to influence policy-making or governance arrangements. Consequently, the relationship can primarily be explained by the fact that IOs help governments to implement projects in issue-areas that are also relatively well-covered by policies. As argued by Rahman et al. (2016), this may push a government to create policies in this issue area either prior, during or after funding is received. In fewer instances, IOs seek to influence governance arrangements, which may help a government to design policies or implement policies and projects more effectively. In such cases, polices may also be indirectly influenced by IO assistance. In even fewer instances, help is directly targeted at creating new policies. This link was corroborated in case studies as interviewees confirmed that IOs do succeed in influencing policy-making and governance arrangements. The direct influence pathway is therefore found relevant, and so is the importance of expertise and financial and technical assistance discussed in section 2.2. More specifically, expertise and technical assistance appear to be major assets for UN Specialised Agencies, Funds and Programmes. This influence is also tied to recipient countries' dependence on financial support, which may give IO more leverage in deciding where to allocate resources and assistance during joint projects. Findings therefore point to the relevance of hypothesis A, although funding is first and foremost granted for the implementation of projects.

It is possible that the influence of IOs on these policy processes contributes to the implicit prioritisation of certain goals over others, although no evidence supporting this claim was uncovered. This means that the second part of hypothesis A cannot be validated nor refuted. However, findings do point to negotiations to fund country plans as one avenue for influence on implicit prioritisation. Additionally,

influence on explicit priority could trickle down to implicit prioritisation if plans are followed. More research should be undertaken to further explain these processes. IOs may influence explicit priorities if they are involved in priority-selection processes. Evidence suggests that Bhutan prioritised three SDGs but then relied upon assistance from the UNDP to formulate its latest FYP, which includes the three priorities as well as several other thematic areas to pursue in the next five years. While IOs did not influence the selection of explicit priorities per se, they can impact the design of development plans in which broader and more elaborated priority areas are laid out by providing expertise as well as financial and technical assistance. Additionally, explicit prioritisation processes observed suggest the relevance of an alternative hypothesis: IOs may seek to influence the selection of explicit prioritation, but perhaps more importantly, countries can use priorities as a tool relevant at the international level (4.3.1.2).

As stated in hypothesis C, with influence comes responsibility. Findings confirm that IOs have their own priorities, which has led them to contribute to different issue-areas now covered by the SDGs to varying extents (Figures 18 and 20). These donor priorities could mean that a country gets significant funding for certain goals but struggles to get enough for others, which may prevent the fulfillment of development plans if the government cannot obtain funding from different sources. As touched upon in section 4.3.3, in such a context, the coordination of donor activities becomes paramount. The UN One Country Teams present in recipient countries have a leading role to play in this regard, and so does the HLPF at the international level. This coordination of the UN system is especially important as bilateral arrangements are created between donors and recipients on which higher-level IOs have no control. Despite the shortcomings faced by the HLPF discussed in section 2.2, this organisation must rely on orchestration to coordinate these actors' activities. As Abbott & Bernstein (2015, p. 10) conclude: "as with any experiment, then, HLPF orchestration may fail [...] Yet there is no real alternative".

6. Conclusions

This analysis sought to uncover how prioritisation processes unfold and the relationship between prioritisation and the assistance provided by IOs, with a specific focus on UN Specialised Agencies, Funds and Programmes. The assessment of explicit prioritisation trends revealed that SDGs 1 and 8 are overwhelmingly prioritised over all other goals regardless of income level, reflecting the continued relevance of a specific development paradigm viewing economic growth as the main strategy to combat poverty. This disproportionate prioritisation implies that at the aggregate level, greater attention and resources are expected to be allocated to these two goals. This emerging hierarchy would, in turn, put into question the capacity of governance through goals to promote a consistent progress on all aspects of sustainable development. Several reasons were uncovered for explicitly prioritising certain SDGs, which point to the use of priorities on both domestic and global stages. In both case studies, the prioritisation of specific, long-lasting concerns also exposes the limited steering capacity of the SDG framework. On the other hand, no development pillar is significantly explicitly prioritised over others, either at the aggregate level or by income group, thus nuancing per-SDG findings. A larger variation in aggregate scores was observed for relative policy coverage, with no SDG scoring significantly higher or lower than others. However, when grouping goals per development pillar, infrastructure goals reached higher scores than the two others regardless of income level, meaning that up until now, infrastructure-related SDGs may have been ascribed more attention by national governments. In Viet Nam, infrastructure development is implicitly prioritised because it is seen as a foundation for economic development in a globalised context and as crucial for citizen wellbeing.

Key observations were made while seeking to explain IO influence. IOs primarily assist recipient countries with project implementation, although they also help to design policies and improve governance arrangements, as revealed during the content analysis of project documents. The larger proportion of projects aiming to influence these two latter variables in lower-middle-income countries could indicate that income is negatively correlated with these types of assistance. The importance of international assistance is emphasised by government officials in both case studies; this further affirm the relevance of the previous point about IO influence and grants these organisations negotiating power over funding allocation decisions. Findings suggest that while IOs primarily assist countries to progress on goals that the recipients judge important, they may - to a lesser extent - also influence priorities. Evidence was insufficient to assess influence on implicit priorities via improving governance arrangements or helping to design policies. However, IOs may contribute to implicit prioritisation by funding specific aspects of development plans, and to explicit prioritisation by getting involved in the creation of these plans. If development plans are strictly followed, then this influence on explicit priorities may trickle down to implicit prioritisation. Such influence, coupled with the specialised focus of IOs, reaffirms the importance of global coordination mechanisms in ensuring a coherent implementation of the SDGs at both national and global levels, thus putting additional pressure on the HLPF to become an effective orchestrator.

Several limitations related to data sources, indicators, and data collection methods were identified throughout the study. With regards to data sources, four were met. First, VNRs are neither exhaustive lists of governmental activities nor completely accurate representations of the importance ascribed to pursued policies, which may skew results for both explicit and implicit prioritisation. Second, project data was available for a limited number of UN Specialised Agencies, Funds and Programmes, thus excluding some from the analysis. This impacted the calculation of Pearson's correlation as well as the case studies. Third, only a limited number of interviews could be conducted due to low response rates for interviews; notably, no staff member from IOs agreed to be interviewed, which restricts the certainty of conclusions. Lastly, the absence of publicly available systematic data on budgets and policies restricted the case study analysis, and more specifically the study of implicit prioritisation. The main limitation on indicators concerns relative policy coverage. This indicator is useful to compare countries using their VNRs as the sole data source, but its utility is limited when a SDG has a low number of targets. Moreover, coding for relative policy coverage is grounded on policies and programmes mentioned but does not account for their scope or suitability, meaning that two countries with the same score on one SDG may have significantly different levels of thoroughness and success in addressing the given goal. Finally, with regards to data collection methods, progress on some goals can contribute to progress on others - most notably SDG 1 - which is not reflected on data quantified in section 4.2. The variety of both the methods adopted and the sources relied upon throughout the study ensures appropriate triangulation, which partly offsets some limitations. Moreover, all of them have been considered while discussing the results, and they do not prevent the provision of answers to the research questions.

This research focused on a novel phenomenon – SDG prioritisation – and as such its findings shed light on plenty of avenues for future research on this topic. Studying more cases could uncover the relevance of other factors in driving prioritisation decisions, and doing so once development plans are updated would show whether the SDGs can impact priority-setting. Another interesting focus would be to assess the empirical implications of explicit prioritisation, including the link between explicit and implicit prioritisation, as it would help understanding the importance of priority-selection for development efforts. Future studies could also explore implicit prioritisation in greater depth by using policy databases and comprehensive budget data, or could focus more specifically on other factors that may influence prioritisation, for instance political ideology or citizen wishes. Grounded in this study's findings, analyses could investigate whether SDGs 1 and 8 continue to be prioritised as it is currently too early to assess whether the SDGs will successfully broaden the general understanding of sustainable development beyond the growth-poverty nexus. Additionally, specific prioritisation trends identified in section 4.1 could be further explored, for instance the non-prioritisation of SDG 14. All these potential research avenues would further academic knowledge on priority-setting by national government in the SDGs context. In relation to IO influence, three main options for future inquiries are put forward: investigating the hypothesis that IOs' attempted influence on policy-making and governance arrangements is negatively correlated with income level, finding out whether IO influence on policy-making contributes to implicit prioritisation, and exploring the successes and failures of international coordination mechanisms. The national-level implementation of the SDGs is a major challenge for policy-makers. To do so holistically and synchronously, the appropriate assistance of both international actors and the academic community appears crucial.

7. References

- Abbott, K. W., & Bernstein, S. (2015). The High-Level Political Forum on Sustainable Development: Orchestration by Default and Design. *Global Policy*, 1–12. https://doi.org/10.1111/1758-5899.12199
- Abbott, K. W., Genschel, P., Snidal, D., & Zangl, B. (2015). Orchestration: global governance through intermediaries. In K. W. Abbott, P. Genschel, D. Snidal, & B. Zangl (Eds.), *International organizations as orchestrators* (pp. 3–36). Cambridge: Cambridge University Press.
- Akenroye, T. O., Nygård, H. M., & Eyo, A. (2018). Towards implementation of sustainable development goals (SDG) in developing nations: A useful funding framework. *International Area Studies Review*, *21*(1), 3–8. https://doi.org/10.1177/2233865917743357
- Allen, C., Metternicht, G., & Wiedmann, T. (2016). National pathways to the Sustainable Development Goals (SDGs): A comparative review of scenario modelling tools. *Environmental Science and Policy*, *66*, 199–207. https://doi.org/10.1016/j.envsci.2016.09.008
- Allen, C., Metternicht, G., & Wiedmann, T. (2018). Initial progress in implementing the Sustainable Development Goals (SDGs): a review of evidence from countries. *Sustainability Science*, 13(5), 1453–1467. https://doi.org/10.1007/s11625-018-0572-3
- Alonso, J. A. (2012). *From aid to global development policy* (DESA Working Paper No. 121). Retrieved from https://www.un.org/esa/desa/papers/2012/wp121_2012.pdf
- Barnett, M. N., & Finnemore, M. (1999). The Politics, Power, and Pathologies of International
Organizations. International
https://doi.org/10.1162/002081899551048Organization,
53(04),
53(04),
699–732.
- Bernstein, S., & Cashore, B. (2012). Complex global governance and domestic policies: four pathways of influence. *International Affairs*, *88*(3), 585–604. https://www.jstor.org/stable/23255552
- Biermann, F., Kanie, N., & Kim, R. E. (2017). Global governance by goal-setting: the novel approach of the UN Sustainable Development Goals. *Current Opinion in Environmental SustainabilityEnvironmental Sustainability, 26–27*(November), 26–31. https://doi.org/10.1016/j.cosust.2017.01.010
- Biermann, F., Siebenhüner, B., & Schreyögg, A. (2009). Global environmental governance and international organizations: setting the stage. In F. Biermann, B. Siebenhüner, & A. Schreyögg (Eds.), *International Organizations in Global Environmental Governance* (p. 274). London and New York: Routledge.

- Broome, A., & Seabrooke, L. (2012). Seeing Like an International Organisation. *New Political Economy*, *17*(1), 1–16. https://doi.org/https://doi.org/10.1080/13563467.2011.569019
- Cima, R. J. (1989). Government and Politics. In R. J. Cima (Ed.), *Vietnam: a country study* (pp. 187–236). Library of Congress. Retrieved from http://memory.loc.gov/master/frd/frdcstdy/vi/vietnamcountryst00cima_0/vietnamcountryst0 Ocima_0.pdf
- Collier, D. (2011). Understanding Process Tracing. *Political Science and Politics*, 44(4), 823–830. https://doi.org/doi:10.1017/S1049096511001429
- Dang, Q. A. (2009). Recent Higher Education Reforms in Vietnam: The Role of the World Bank (Working Papers on University Reform No. 13). Retrieved from http://edu.au.dk/fileadmin/www.dpu.dk/forskning/forskningsprogrammer/epoke/workingpap ers/WP_13.pdf
- Department of Education and Training. (2018). Vietnam School Education Policy and System Update. Retrieved from https://internationaleducation.gov.au/Internationalnetwork/vietnam/publications/Documents/Vietnam School Education Policy and Systems Update.pdf
- Economica. (2011). Vietnam's Socio-Economic Development Strategy for the Period of 2011-2020. Retrieved from http://pubdocs.worldbank.org/en/347151477448693952/pdf/Vietnam-SEDS-2011-2020.pdf
- Elder, M., Bengtsson, M., & Akenji, L. (2016). An Optimistic Analysis of the Means of Implementation for Sustainable Development Goals: Thinking about Goals as Means. *Sustainability*, *8*(962). https://doi.org/10.3390/su8090962
- Elder, M., & Olsen, S. H. (2019). The Design of Environmental Priorities in the. *Global Policy*, 10(Suppl.1), 70–82. https://doi.org/10.1111/1758-5899.12596
- Fukuda-Parr, S. (2014). Global Goals as a Policy Tool: Intended and Unintended Consequences. JournalofHumanDevelopmentandCapabilities,15(2–3),118–131.https://doi.org/10.1080/19452829.2014.910180
- Game, E. T., Kareiva, P., & Possingham, H. P. (2013). Six Common Mistakes in Conservation Priority Setting. *Conservation Biology*, *27*(3), 480–485. https://doi.org/10.1111/cobi.12051
- Gerring, J. (2004). What Is a Case Study and What Is It Good for? *American Political Science Review*, 98(2), 341–354. https://doi.org/10.1017/S0003055404001182
- Giddings, B., Hopwood, B., & Brien, G. O. (2002). Environment, Economy and Society: Fitting them Together into Sustainable Development. *Sustainable Development*, *10*, 187–196. https://doi.org/10.1002/sd.199
- Gilbert, D. (2011). Buried by bad decisions. *Nature*, 474, 275–277. Retrieved from https://wjhwww.harvard.edu/~dtg/Buried by bad decisions.pdf
- Government of the Socialist Republic of Viet Nam. (2016). The Five-Year Socio-Economic DevelopmentPlan2016-2020.Hanoi.Retrievedfromhttp://pubdocs.worldbank.org/en/839361477533488479/Vietnam-SEDP-2016-2020.pdf
- Government of the Socialist Republic of Viet Nam. (2018). *Viet Nam's Voluntary National Review on the Implementation of the Sustainable Development Goals*. Retrieved from https://sustainabledevelopment.un.org/content/documents/19967VNR_of_Viet_Nam.pdf

Government of the Socialist Republic of Viet Nam, & The United Nations in Viet Nam. (2017). One

strategic plan 2017-2021. Retrieved from https://www.undp.org/content/dam/undp/documents/undaf/Vietnam - 2017-2021.pdf

- Graham, E. R., & Thompson, A. (2015). Efficient orchestration? The Global Environment Facility in the governance of climate adaptation. In K. W. Abbott, P. Genschel, D. Snidal, & B. Zangl (Eds.), *International organizations as orchestrators* (pp. 114–138). Cambridge: Cambridge University Press.
- Gross National Happiness Commission. (2017). *12th Five Year Plan Guideline*. Retrieved from https://www.gnhc.gov.bt/en/wp-content/uploads/2017/05/Finalized-Guideline.pdf
- Gross National Happiness Commission. (2018). *Eleventh Five Year Plan 2013-2018: Final Report*. Retrieved from https://www.gnhc.gov.bt/en/wpcontent/uploads/2018/06/small1.compressed.pdf
- Gupta, J., & Nilsson, M. (2017). Toward a Multi-level Action Framework for Sustainable Development Goals. In N. Kanie & F. Biermann (Eds.), *Governing through Goals: Sustainable Development Goals as Governance Innovation*. Cambridge, MA: MIT Press.
- Gupta, J., & Vegelin, C. (2016). Sustainable development goals and inclusive development. International Environmental Agreements: Politics, Law and Economics, 16(3), 433–448. https://doi.org/10.1007/s10784-016-9323-z
- Gurara, D., Klyuev, V., Mwase, N., Presbitero, A., Xu, X. C., & Bannister, G. (2017). *Trends and Challenges in Infrastructure Investment in Low-Income Developing Countries* (No. WP/17/233). Retrieved from https://www.imf.org/~/media/Files/Publications/WP/2017/wp17233.ashx
- Halle, M., & Wolfe, R. (2016). Follow-Up and Review for the 2030 Agenda: Bringing coherence to theworkoftheHLPF.Winnipieg.Retrievedfromhttps://www.iisd.org/sites/default/files/publications/hlpf-follow-up-review-2030-agenda.pdf
- Harman, G., Hayden, M., & Thanh Nghi, P. (2010). *Reforming Higher Education in Vietnam: Challenges and Priorities*. (G. Harman, M. Hayden, & P. Thanh Nghi, Eds.). London and New York: Springer.
- Hege, E., & Brimont, L. (2018). Integrating SDGs into national budgetary processes (Studies No. 05/18). Paris. Retrieved from https://www.iddri.org/en/publications-and-events/study/integratingsdgs-national-budgetary-processes
- High Level Political Forum. (2018). Voluntary National Reviews: Synthesis Report. Retrieved from https://sustainabledevelopment.un.org/content/documents/210732018_VNRs_Synthesis_com pilation_11118_FS_BB_Format_FINAL_cover.pdf
- Holden, E., Linnerud, K., & Banister, D. (2016). The Imperatives of Sustainable Development. *Sustainable Development*, 25(3), 207-218. https://doi.org/10.1002/sd.1647
- Horn, P., & Grugel, J. (2018). The SDGs in middle-income countries: Setting or serving domestic development agendas? Evidence from Ecuador. World Development, 109, 73–84. https://doi.org/10.1016/j.worlddev.2018.04.005
- International Council for Science. (2017). A guide to SDG interactions: from science to implementation. https://doi.org/10.24948/2017.01
- Jones, B. D., & Baumgartner, F. R. (2005). *The Politics of Attention: How Government Prioritizes Problems*. (B. D. Jones & F. R. Baumgartner, Eds.). Chicago and London: The University of Chicago Press.
- Kamibeppu, T. (2009). Education Reform Context and Process in Vietnam. In Y. Hirosato & Y. Kitamura (Eds.), *The Political Economy of Educational Reforms and Capacity Development in Southeast*

Asia. Springer.

- Kim, R. E. (2016). The Nexus between International Law and the Sustainable Development Goals. *Review of European Community & International Environmental Law*, 25(1), 15–26. https://doi.org/10.1111/reel.12148
- Korea Environment Institute. (2017). Environmental Sustainability in Asia: Progress, Challenges and Opportunities in the Implementation of the Sustainable Development Goals, Series 1 - Vietnam. Sejong. Retrieved from https://www.greengrowthknowledge.org/sites/default/files/downloads/resource/Environment al Sustainability in Asia - Vietnam %28single%29_2.pdf
- Lawson, M. L. (2013). Foreign Aid: International Donor Coordination of Development Assistance (CRS Report for Congress). Retrieved from https://www.cbd.int/financial/mainstream/g-coordination.pdf
- Le Thuy, N. (2017). Enhancing implementation of the 2030 Agenda in Viet Nam. Hanoi. Retrieved from http://unohrlls.org/custom-content/uploads/2017/03/Vietnam.pdf
- Maltais, A., Weitz, N., & Persson, Å. (2018). SDG 17: Partnerships for the Goals (Technical annex to the Formas report Forskning för Agenda 2030: Översikt av forskningsbehov och vägar framåt). Stockholm. Retrieved from https://www.sei.org/wp-content/uploads/2018/11/sdg-17-partnerships-for-the-goals-review-of-research-needs-1.pdf
- Ministry of Education and Training. (2016). *Education Financing in Viet Nam, 2009-2013*. Hanoi. Retrieved from https://www.unfpa.org/sites/default/files/portal-document/Bhutan_UNDAF 2014-2018.pdf.pdf
- Morton, S., Pencheon, D., & Squires, N. (2017). Sustainable Development Goals (SDGs), and their implementation: A national global framework for health, development and equity needs a systems approach at every level. *British Medical Bulletin*, *124*, 81–90. https://doi.org/10.1093/bmb/ldx031
- Nerini, F. F., Tomei, J., To, L. S., Bisaga, I., Parikh, P., Black, M., ... Mulugetta, Y. (2018). Mapping synergies and trade-offs between energy and the Sustainable Development Goals. *Nature Energy*, 3, 10–15. https://doi.org/10.1038/s41560-017-0036-5
- Niestroy, I., Hege, E., Dirth, E., & Zondervan, R. (2019). *Europe's approach to implementing the Sustainable Development Goals: good practices and the way forward*. https://doi.org/10.2861/28364
- Nordbeck, R., & Steurer, R. (2016). Multi-sectoral strategies as dead ends of policy integration: Lessons to be learned from sustainable development. *Environment and Planning C: Government and Policy*, *34*, 737–755. https://doi.org/10.1177/0263774X15614696
- Oestreich, J. E. (2018). SDG 10: Reduce inequality in and among countries. *Social Alternatives*, *37*(1), 34–42. Retrieved from https://www.mcgill.ca/roled/files/roled/2018-ramanujam-soc_alt_vol_37_1_small2.pdf#page=34
- Oxford University Press. (n.d.). Priority. Retrieved April 24, 2019, from https://en.oxforddictionaries.com/definition/priority
- PBL Netherlands Environmental Assessment Agency. (2016). Sustainable Development Goals in the Netherlands: Building Blocks for Environmental Policy for 2030. The Hague. Retrieved from https://www.pbl.nl/sites/default/files/cms/publicaties/pbl-2016-sustainable-development-in-the-Netherlands_1966.pdf

- Purvis, B., Mao, Y., & Robinson, D. (2018). Three pillars of sustainability: in search of conceptual origins. *Sustainability Science*, *5*, 1–15. https://doi.org/10.1007/s11625-018-0627-5
- Rahman, S., Sadath, N., & Giessen, L. (2016). Foreign donors driving policy change in recipient countries: Three decades of development aid towards community-based forest policy in Bangladesh. Forest Policy and Economics, 68, 39–53. https://doi.org/10.1016/j.forpol.2016.03.013
- Royal Government of Bhutan. (2018). Sustainable Development and Happiness: Bhutan's Voluntary National Review Report on the Implementation of the 2030 Agenda for Sustainable Development. Retrieved https://sustainabledevelopment.un.org/content/documents/27757Bhutan_VNR_16.07.2018.p df
- Saiz, I., & Donald, K. (2017). Tackling inequality through the Sustainable Development Goals: human rights in practice. *The International Journal of Human Rights*, *21*(8), 1029–1049. https://doi.org/10.1080/13642987.2017.1348696
- Sandick, P. A. (2014). Orchestrating under Uncertainty: The Organization of Sustainable Development at the United Nations. *William & Mary Environmental Law and Policy Review, 39*(1), 53–98. Retrieved https://scholarship.law.wm.edu/cgi/viewcontent.cgi?referer=https://scholar.google.co.uk/&ht tpsredir=1&article=1610&context=wmelpr
- Simha, P., Roxas, M., & Cegretin, M. (2017). Reconciling the Dichotomy between Developed and Developing Countries via Universality in Sustainable Development Goals: The Case of Italy versus Bangladesh. *Periodica Polytechnica Social and Management Sciences*, 25(1), 17–24. https://doi.org/10.3311/PPso.9130
- Singh, G. G., Cisneros-Montemayor, A. M., Swartz, W., Cheung, W., Guy, J. A., Mcowen, C. J., ... Ota, Y. (2018). A rapid assessment of co-benefits and trade-offs among Sustainable Development Goals. *Marine Policy*, 93, 223–231. https://doi.org/10.1016/j.marpol.2017.05.030
- Socialist Republic of Viet Nam. (2017). National Action Plan for the Implementation of the 2030SustainableDevelopmentAgenda.Hanoi.Retrievedfromhttp://pubdocs.worldbank.org/en/839361477533488479/Vietnam-SEDP-2016-2020.pdf
- Stafford-Smith, M., Griggs, D., Gaffney, O., Ullah, F., Reyers, B., Kanie, N., ... O'Connell, D. (2017). Integration: the key to implementing the Sustainable Development Goals. *Sustainability Science*, 12(6), 911–919. https://doi.org/10.1007/s11625-016-0383-3
- Steurer, R., & Martinuzzi, A. (2005). Towards a new pattern of strategy formation in the public sector: first experiences with national strategies for sustainable development in Europe. *Environment and Planning C: Government and Policy, 23,* 455–472. https://doi.org/10.1068/c0403j
- Stevens, C., & Kanie, N. (2016). The transformative potential of the Sustainable Development Goals (SDGs). *International Environmental Agreements*, 16(3), 393–396. https://doi.org/10.1007/s10784-016-9324-y
- Tews, K., & Busch, P. O. (2002). Governance by Diffusion? Potentials and Restrictions of Environmental Policy Diffusion. In F. Biermann, R. Brohm, & K. Dingwerth (Eds.), *Proceedings of the 2001 Berlin Conference on the human dimensions of global environmental change* (pp. 168–173). PIK Report. Retrived from https://www.pik-potsdam.de/research/publications/pikreports/.files/pr80.pdf
- The Government of Viet Nam, & World Bank. (2017). Vietnam Public Expenditure Review: Fiscal Policies towards Sustainability, Efficiency, and Equity. Retrieved from

http://documents.worldbank.org/curated/en/156711508765460281/pdf/120605-PER-v1-PUBLIC-44p-VietnamPublicExpenditureReviewSummaryReportEN.pdf

- United Nations. (n.d.-a). Communications materials. Retrieved May 15, 2019, from https://www.un.org/sustainabledevelopment/news/communications-material/
- United Nations. (n.d.-b). We Can End Poverty: Millennium Development Goals and Beyond 2015. Retrieved July 5, 2019, from https://www.un.org/millenniumgoals/environ.shtml
- United Nations. (2015). *Transforming our world: the 2030 Agenda for Sustainable Development A/RES/70/1.* https://www.un.org/en/development/desa/population/migration/generalassembly/docs/glob alcompact/A_RES_70_1_E.pdf
- United Nations Country Team Bhutan. (2012). United Nations Development Assistance Framework: Bhutan One Programme 2014-2018 (Version 05 December 2012). Retrieved from https://www.unfpa.org/sites/default/files/portal-document/Bhutan_UNDAF 2014-2018.pdf
- United Nations Department of Economic and Social Affairs. (n.d.). High-Level Political Forum on Sustainable Development. Retrieved January 24, 2019, from https://sustainabledevelopment.un.org/hlpf
- United Nations Department of Economic and Social Affairs. (2019). Voluntary National Reviews Database. Retrieved May 10, 2019, from https://sustainabledevelopment.un.org/vnrs/
- United Nations Development Group. (2019). d-portal. Retrieved February 21, 2019, from http://www.d-portal.org/ctrack.html#view=search
- United Nations Development Programme. (n.d.). 12th Plan Prodoc Final. Retrieved from https://info.undp.org/docs/pdc/Documents/BTN/12 Plan Prodoc_Final.pdf
- United Nations Development Programme. (2016a). Integrating Pro-Poor Environment, Biodiversity and Climate Financing in Bhutan: Innovations for scaling up Gross National Happiness and Sustainable Development Goals Financing. Retrieved from https://www.biodiversityfinance.net/sites/default/files/content/knowledge_products/BIOFIN Bhutan Roadmap.pdf
- United Nations Development Programme. (2016b). The Kingdom of Bhutan and the United Nations join forces on Gross National Happiness and the Sustainable Development Goals. Retrieved May 22, 2019, from http://www.bt.undp.org/content/bhutan/en/home/presscenter/pressreleases/2016/10/12/th e-kingdom-of-bhutan-and-the-united-nations-join-forces-on-gross-national-happiness-and-thesustainable-development-goals.html
- Vandemoortele, J. (2011). The MDG Story: Intention Denied. *Development and Change*, 42(1), 1–21. https://doi.org/10.1111/j.1467-7660.2010.01678.x
- Verschuren, P., & Doorewaard, H. (2010). *Designing a Research Project*. (P. Verschuren & H. Doorewaard, Eds.) (Second Edi). The Hague: Eleven International Publishing.
- Việt Nam News. (2018, December 18). Việt Nam National Assembly plays an active role in the implementation of SDGs. *Việt Nam News*. Retrieved June 10, 2019, from https://vietnamnews.vn/politics-laws/482231/viet-nam-national-assembly-plays-an-active-role-in-the-implementation-of-sdgs.html#WT6jCafO6Yi8yKdS.97
- Visbeck, M., Kronfeld-Goharani, U., Neumann, B., Rickels, W., Schmidt, J., van Doorn, E., ... Quaas, M. F. (2014). Securing Blue Wealth: The Need for a Special Sustainable Development Goal for the

Ocean and Coasts. *Marine Policy*, *48*, 184–191. https://doi.org/https://doi.org/10.1016/j.marpol.2014.03.005

- Waage, J., Yap, C., Bell, S., Levy, C., Mace, G., Pegram, T., ... Poole, N. (2015). Governing the UN Sustainable Development Goals: interactions, infrastructures, and institutions. *The Lancet Global Health*, 3(5), 251–252. https://doi.org/10.1016/S2214-109X(15)70112-9
- Weitz, N., Persson, Å., Nilsson, M., & Tenggren, S. (2015). Sustainable Development Goals for Sweden: Insights on Setting a National Agenda (No. Working Paper 2015-10). Stockholm. Retrieved from https://www.researchgate.net/publication/304037246_Sustainable_Development_Goals_for_ Sweden_Insights_on_Setting_a_National_Agenda/download
- World Bank. (2019). World Bank Country and Lending Groups. Retrieved May 10, 2019, from https://datahelpdesk.worldbank.org/knowledgebase/articles/906519-world-bank-country-and-lending-groups
- Yangka, D., Newman, P., Rauland, V., & Devereux, P. (2018). Sustainability in an Emerging Nation: The Bhutan Case Study. *Sustainability*, *10*(1622), 1–16. https://doi.org/10.3390/su10051622
- Young, O. R. (2017). Conceptualization: Goal Setting as a Strategy for Earth System Governance. In N.
 Kanie & F. Biermann (Eds.), Sustainable Development Goals as Governance Innovation (pp. 31– 52). Cambridge, MA: MIT Press.
- Young, O. R., Underdal, A., Kanie, N., Andresen, S., Bernstein, S., Biermann, F., ... Stevens, C. (2014). Earth System Challenges and A Multi-layered Approach for the Sustainable Development Goals (POST2015/UNU-IAS No. Policy Brief #1). Tokyo, Japan. Retrived from https://i.unu.edu/media/ias.unu.edu-en/project/2218/Post2015_UNU-IAS_PolicyBrief1.pdf

8. Annexes

Annex A. Countries included in the analysis, displayed with their world region and level of development

Country	World Region (WB, 2019)	Level of development (WB, 2019)				
Armenia	Western Asia	Upper middle income				
Australia	Oceania	High income				
Bhutan	Southern Asia	Lower middle income				
Cabo Verde	Western Africa	Lower middle income				
Canada	Northern America	High income				
Egypt	Northern Africa	Lower middle income				
Jamaica	Caribbean	Upper middle income				
Kenya	Eastern Africa	Lower middle income				
Lao People's	South- eastern Asia	Lower middle income				
Democratic						
Republic						
Lebanon	Western Asia	Upper middle income				
Maldives	Southern Asia	Upper middle income				
Netherlands	Western Europe	High income				
Poland	Eastern Europe	High income				
Saudi Arabia	Western Asia	High income				
Spain	Southern Europe	High income				

Sri Lanka	Southern Asia	Lower middle income
State of Palestine	Western Asia	Lower middle income
(West Bank and		
Gaza)		
Thailand	South-eastern Asia	Upper middle income
Viet Nam	South-eastern Asia	Lower middle income

Annex B. Country, organisation, position, date and code of interviewees

Country	Organisation	Position	Date	Code
Bhutan	Royal Government of Bhutan – GNHC; Perspective Planning Division	Senior Planning Officer; focus person for sustainable development at the GNHC	07/06	Int.1
Viet Nam	Government of the Socialist Republic of Viet Nam – Ministry of Planning and Investment; Department of Science, Education, Natural Resources and Environment	Officer; responsible for overseeing the implementation of the SDGs	24/05	Int.2
Other (France)	Institut du Développement Durable et des Relations Internationales – The Institute for Sustainable Development and International Relations (<i>IDDRI</i>)	Research Fellow; Governance and Financing of Sustainable Development team	06/06	Int.3

SDGs	Mean	Mention of explicit priorities	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Countries		explicit priorities																
Armenia	0.41	In-text references	0.25	0.5	0.44	0.43	0.33	0.17	1	0.4	0.11	0.14	0.29	0.38	1	0.14	0.33	0.6
Australia	0.69	In-text references	0.75	0.5	0.44	0.86	0.67	0.67	1	0.7	0.6	0.57	0.57	0.75	1	0.57	0.67	0.8
Bhutan	0.68	Specific section in VNR	0.5	0.75	0.67	1	0.5	0.83	1	0.6	0.8	0.57	0.86	0.63	1	0.14	0.56	0.5
Cabo Verde	0.7	In-text references	1	0.75	0.44	0.71	1	0.83	0.67	0.8	0.4	0.43	0.57	0.5	1	0.57	0.78	0.7
Canada	0.83	Specific section in VNR	0.75	1	0.89	0.86	0.83	0.5	1	0.7	1	0.71	1	1	1	0.43	0.78	0.8
Egypt	0.56	NSSD	0.25	0.5	0.44	0.57	0.5	0.67	1	0.4	0.6	0.43	1	0.25	1	0.43	0.33	0.6
Jamaica	0.84	No explicit priority	1	1	0.89	1	0.67	1	1	0.8	0.8	0.71	0.71	0.88	1	0.57	0.56	0.9
Kenya	0.59	In-text references	1	0.75	0.67	0.71	0.67	0.17	0.67	0.5	0.6	0.71	0.57	0.38	1	0.14	0.33	0.5
Lao PDR	0.56	No explicit priority	0.75	0.75	0.44	0.43	0.67	0.67	1	0.7	0.8	0.43	0.43	0.13	1	0.14	0.22	0.4
Lebanon	0.72	No explicit priority	0.75	1	0.67	1	0.5	1	1	0.8	1	0.29	0.71	0.63	0.67	0.29	0.44	0.8
Maldives	0.41	In-text references	0.25	0.25	0.56	1	0.33	0.67	1	0.3	0.2	0.29	0.14	0.25	0.33	0.29	0.33	0.4
Netherlands	0.42	In-text references	0.5	0.5	0.67	0.29	0.5	0.17	0.67	0.2	0.2	0.43	0.71	0.63	0.67	0.29	0.22	0.1
Palestine	0.51	In-text references	0.75	0.75	0.33	0.86	0.33	0.33	1	0.5	0.4	0.29	0.86	0.25	0.67	0.14	0.33	0.4
Poland	0.77	NSSD	0.75	1	0.89	0.86	0.83	1	1	0.75	1	0.57	0.57	0.63	0.67	0.71	0.56	0.6
Saudi Arabia	0.62	In-text references	0.75	0.75	0.67	0.86	0.67	0.33	1	0.5	0.8	0.29	0.86	0.5	0.67	0.29	0.56	0.5
Spain	0.58	Specific section in VNR	0.75	1	0.33	0.43	0.5	0.67	0	0.6	0.8	0.43	0.14	0.63	1	0.57	0.89	0.5
Sri Lanka	0.72	NSSD	0.86	0.63	0.69	1	0.67	0.88	1	0.83	1	0.6	0.9	0.64	0.8	0.3	0.33	0.42
Thailand	0.8	In-text references	1	1	0.78	1	0.5	1	1	0.7	1	0.43	0.71	0.63	1	0.71	0.67	0.6
Viet Nam	0.76	In-text references	0.75	1	0.78	0.71	0.67	0.83	1	0.8	0.4	0.71	0.71	0.75	1	0.57	0.67	0.8

Annex C. Policy coverage and prioritisation results per country. White = not prioritised; gold = high relative policy coverage; orange = explicitly prioritised