Progress Reporting
Voluntary sustainability standards can support Voluntary National Reviews

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Key Messages

• Sustainability standards are partners in the implementation of the Sustainable Development Goals, as many of their respective objectives and targets are aligned.

• Through data from their content criteria and “best practice” case studies, sustainability standards can contribute to government reporting to the United Nations High-Level Political Forum on Sustainable Development by supporting the preparation of Voluntary National Reviews.

• The International Institute for Sustainable Development has developed guidelines describing how sustainability standards and governments can improve coordination, build synergies, and support each other to advance the Sustainable Development Goals, along with “reporting examples” of how governments can leverage sustainability standards in their Voluntary National Reviews.

• A list of resources and contact details for selected standards can facilitate government engagement with sustainability standards.

The Issue

Researchers have directed much attention to studying the links between voluntary sustainability standards (VSSs) and the Sustainable Development Goals (SDGs). But how can public and private sector actors leverage this link? One area where we see greater potential for VSSs’ support is government reporting on progress in achieving the SDGs. We make some suggestions for governments on how to identify and incorporate work already being done and

1 This policy brief presents the main findings of a report conducted by four authors: Kosolapova, E., Verma, R., Turley, L., & Wilkings, A. (2023). IISD’s State of Sustainability Initiatives Review: Standards and SDGs: Leveraging Sustainability Standards for Reporting on SDG Progress.
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data already being gathered by VSSs operating within their jurisdictions, as well as how to use it to report on progress toward achieving the SDGs.

What Are Voluntary National Reviews?

Countries are encouraged to submit Voluntary National Reviews (VNRs) to the United Nations High-Level Political Forum on Sustainable Development (HLPF) at least once every 4 years, reporting on their efforts to achieve the SDGs and support the exchange of lessons learned among countries. VNRs provide an opportunity for governments to track intermediate progress on the SDGs, identify areas that require more attention before 2030, and integrate efforts and initiatives undertaken in their jurisdictions by all actors. According to the United Nations (UN) Department of Economic and Social Affairs (DESA) (2022), the process of developing VNRs is therefore meant to be inclusive, participatory, and transparent. To ensure greater comparability, the VNRs can be based on the UN Secretary-General’s common voluntary reporting guidelines.¹

What Did We Find?

Governments face many challenges when it comes to national SDG reporting, including data availability. These challenges can make reporting a daunting task for many governments, particularly in the Global South. Our research indicates that VSS activity can be leveraged to support governments in the task of SDG reporting to the HLPF. However, this does not come without challenges. The high-level, “state-centric” data aggregation that governments require for their VNRs contrasts with the more granular data monitoring and evaluation conducted by VSSs.³ A standard may hold data that span a particular commodity, business, or sector, covering a particular region in a country or several countries. Furthermore, VSSs represent a wide range of capacities and resources dedicated to data. Some VSSs have prioritized data collection in recent years, given the strong global focus on traceability and accountability. Examples include Bonsucro’s performance-based standard, Forest Stewardship Council’s extensive geospatial data analysis, Rainforest Alliance’s use of big data and risk mapping, and Aquaculture Stewardship Council’s use of deep learning algorithms. The Roundtable on Sustainable Palm Oil and Fairtrade International also stand out for advances in data management. The extent to which VSSs collect, aggregate, and analyze data and are in a position to contribute to national processes will, however, vary from one standard to another.

Beyond data collection, we identify other promising avenues through which VSSs can contribute, directly and indirectly, to government reporting. VSSs can contribute “best practice” case studies that could be included in VNRs, provide knowledge and training on topics relevant to SDG reporting, and become partners in the process of developing VNR reports, potentially coordinating across the landscapes and sectors in which they are engaged.

¹ UN Secretary-General’s common voluntary reporting guidelines can be found in Annex 2 of DESA, 2022.

² This issue parallels the wider data “fit” issue between corporate reporting on sustainability and the SDG targets. In this context, the UN Global Compact, the World Business Council for Sustainable Development, and the Global Reporting Initiative collaborated to develop the SDG Compass—a tool to show companies how they can align their strategies with the SDGs and to measure and manage their contributions. It provides an inventory that maps business indicators as Global Reporting Initiative disclosures against the 17 SDGs and their targets.
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in-country. Research supports this perspective, finding that the sustainability benefits from VSSs go “beyond certification” and that standards can help to facilitate dialogue—for example, between multiple stakeholders across a sector—leading to improved coordination, strategies, and partnerships to tackle key sustainability issues while also helping to build trust.

Our findings also reveal that leveraging VSSs spanning several sectors and goals for SDG reporting can promote policy coherence by building on synergies and minimizing trade-offs among the SDGs, thus contributing to better coherence in implementation.

Our Analysis

To better understand VSSs’ potential for contributing to the achievement of the SDGs, we mapped the environmental and social requirements of 13 VSSs with international and regional scope against a set of 10 targets from five SDGs.

Table 1. VSSs selected for analysis and their geographical scope

<table>
<thead>
<tr>
<th>Standard</th>
<th>Geographical scope</th>
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<tbody>
<tr>
<td>4C Code of Conduct Version 4.0 Valid from July 1, 2020</td>
<td>Global coffee standard</td>
</tr>
<tr>
<td>African Organisation for Standardisation – ARSO Agriculture Standard</td>
<td>Regional agricultural standard</td>
</tr>
<tr>
<td>ARS/AES 01€ First Edition 2014</td>
<td></td>
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<tr>
<td>Alliance for Water Stewardship International Water Stewardship Standard (AWS Standard) v 2.0 22.03.2019</td>
<td>Global framework for major water users</td>
</tr>
<tr>
<td>Better Cotton Initiative (BCI) v 2.1</td>
<td>March 1, 2018</td>
</tr>
<tr>
<td>Cotton made in Africa (CmiA) Volume 4, December 2020</td>
<td>Regional cotton standard</td>
</tr>
<tr>
<td>Fairtrade International – Small Producers Organizations (FSPO) April 3, 2019 _v2.5</td>
<td>Global agriculture standard</td>
</tr>
<tr>
<td>Forest Stewardship Council (FSC) Principles and Criteria for Forest Stewardship Standard, V(5-2)</td>
<td>Global forest management standard</td>
</tr>
<tr>
<td>International Sustainability &amp; Carbon Certification (ISCC)-EU202-2 Agricultural Biomass: ISCC Principles 2-6; ISCC EU 202-1 Agricultural Biomass: ISCC Principle 1 Version 1.0 Valid from July 1, 2022</td>
<td>Global feedstock standard (agricultural and forestry biomass, circular and bio-based materials, and renewables)</td>
</tr>
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</table>
## Table 2. List of selected SDGs and targets for analysis

<table>
<thead>
<tr>
<th>SDG</th>
<th>Target</th>
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<tr>
<td>2.3.</td>
<td>By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, Indigenous Peoples, family farmers, pastoralists, and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition, and non-farm employment.</td>
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<tr>
<td>2.4.</td>
<td>By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production; help maintain ecosystems; strengthen capacity for adaptation to climate change, extreme weather, drought, flooding, and other disasters; and progressively improve land and soil quality.</td>
</tr>
<tr>
<td>6.3.</td>
<td>By 2030, improve water quality by reducing pollution, eliminating dumping, minimizing the release of hazardous chemicals and materials, halving the proportion of untreated wastewater, and substantially increasing recycling and safe reuse globally.</td>
</tr>
<tr>
<td>6.4.</td>
<td>By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of fresh water to address water scarcity and substantially reduce the number of people suffering from water scarcity.</td>
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<table>
<thead>
<tr>
<th>SDG</th>
<th>Target</th>
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<tr>
<td>8.7.</td>
<td>Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking, and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers; by 2025, end child labour in all its forms.</td>
</tr>
<tr>
<td>8.8.</td>
<td>Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants and those in precarious employment.</td>
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<td>12.4.</td>
<td>By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water, and soil in order to minimize their adverse impacts on human health and the environment.</td>
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<tr>
<td>12.5.</td>
<td>By 2030, substantially reduce waste generation through prevention, reduction, recycling, and reuse.</td>
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<tr>
<td>15.2.</td>
<td>By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests, and substantially increase afforestation and reforestation globally.</td>
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<tr>
<td>15.5.</td>
<td>Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity, and, by 2020, protect and prevent the extinction of threatened species.</td>
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Source: Kosolapova et al., 2023; column 2 is quoted directly from this source.

How Do VSSs Cover Criteria That Contribute to Select SDGs?

Overall, our analysis reveals that the VSSs examined have a high degree of coverage of criteria related to SDG 8 (77.81%) and SDG 6 (72.82%) and a moderate degree of coverage of criteria related to SDG 15 (48.54%), SDG 2 (51.75%) and SDG 12 (64.88%).

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The benchmarked VSS production criteria are weighted as follows to reflect the timeline in which the requirements must be met to become and remain standard compliant: 0% = not covered; 20% = improvement or recommendation—implementation suggested in standard document but not required; 40% = longer-term requirement (more than 3 years); 60% = medium-term requirement (between 1 and 3 years); 80% = short-term requirement (within the first year); 100% = immediate—must be met immediately to be recognized as VSS-compliant. We illustrate the degree of coverage in aggregate of each SDG: high coverage (70%–100%), moderate coverage (45%–69%), and low to little coverage (0%–44%). Please, see Kosolapova et al. (2023) for an analysis of each VSS.
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Figure 1. Voluntary sustainability standards cover many of the same targets as the SDGs

Looking at the specific criteria, our analysis shows that there are many areas in which VSSs can advance the SDGs. For SDG 2, for example, the 13 VSSs examined are strongly positioned to improve conditions for promoting land rights and land tenure and adopt integrated pest management and measures to enhance soil health and fertility while supporting the training of workers and farmers on sustainability issues. We also find that for SDG 6, most VSSs are aligned with requirements that ensure water quality and the prevention of water pollution and chemical runoff. They also support the efficient use of water in irrigation and monitoring of water use and consumption overall while including measures to protect natural wetlands. For SDG 8, we observe relatively higher alignment overall, especially on issues related to the International Labour Organizations Conventions on forced labour, child labour, freedom of association and collective bargaining, ensuring safety at work, and preventing discrimination.

With regard to SDG 12, we find that the VSSs examined have a strong focus on (i) prohibiting the use of hazardous chemicals and, to some extent, genetically modified organisms; (ii) reducing chemical use in agriculture while ensuring that proper application records are kept; (iii) encouraging the use of organic composting; and (iv) to some extent, promoting the proper disposal of chemical substances. Lastly, for SDG 15, we observe strong coverage of issues related to forest conservation, monitoring and protecting High Conservation Value Areas, and using spatial planning to avoid biodiversity loss.

There are opportunities to improve how the VSSs examined can further advance the SDGs. These options include adopting measures to support workers earning a living wage, accessing financial services, or enabling the diversification of crops or farming activities (SDG 2);
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reducing solid waste volumes and supporting the treatment of non-solid waste (SDG 12); and adopting measures to monitor and manage High Carbon Stock Areas and preserve biodiversity hotspots (SDG 15).

How Do VSSs Support VNR Reporting?

Drawing on the results of the benchmarking of VSSs and the reporting elements contained in the UN Secretary-General’s voluntary common reporting guidelines, we developed three practical examples of how VSSs’ content criteria and information about their performance on the ground can be leveraged to support SDG progress reporting in countries’ VNRs (these reporting examples can be found in the underlying report). The examples cover Uganda, India, and Tanzania, countries we selected based on the presence and coverage of VSSs, the VNR reporting cycle (all three have reported to the HLPF at least once), past IISD research, and data availability. Each example focuses on the 10 preselected SDG targets but also highlights contributions to promote gender equality (SDG 5), which underpins the success of the entire 2030 Agenda for Sustainable Development.

To show contributions to specific SDG targets, we used case studies examining the work that selected VSSs perform in Uganda, India, and Tanzania to highlight best practices (see Boxes 1 and 2).

Box 1. VSS contributions to SDG target 2.3 (agricultural productivity and smallholder incomes) in Uganda

Fairtrade International has been delivering business and leadership skills training and support to the Gumutindo Coffee Cooperative. The training of more than 1,200 women has delivered two notable outcomes. First, the training informed farmers about the importance of diversifying sources of income beyond coffee, even if that remains the main source of earning, into other crops or enterprises. Women farmers are now also selling vegetables, kerosene, and other products, earning extra income of their own. Second, an important outcome of the training has been informing women about the land tenure system and how to obtain the legal title for their land. As women become aware that they can own land alongside their husbands, more joint legal titles are being issued, and women have received land holdings in their name from their husbands. This is an example of how VSS-supported educational efforts can promote gender equality (SDG 5) in accessing land titles and income improvements under SDG 2, among other benefits.

Box 2. VSS contributions to SDG target 8.7 (forced labour and child labour) in Tanzania

In the Simiyu region of northern Tanzania, the CmiA standard is active in cotton production. Through its community partnership program, CmiA has been working to ensure that rural living standards improve and that local youth attend school. In 2018, in collaboration with CmiA-verified cotton company Alliance Tanzania, this program invested in building “11 new classrooms, 21 latrines, as well as [a] dormitory for secondary school girls” (CmiA, 2018). The standard says that “this created better learning conditions for more than 500 pupils in the region,” lowering drop-out rates and improving examination results (CmiA, 2018). In 2020, Alliance Tanzania collaborated in the founding of a vocational training centre in the Bariadi district, offering classes in carpentry, bricklaying, sewing, and food science and processing. This is one way that CmiA helps provide youth with work and meaningful activity, delivering impacts that can help prevent the worst forms of child labour by supporting children’s school attendance. The program also declared its support for training young women and people with disabilities in all four trades.


These case studies strengthen the analysis we conducted based on VSSs’ content criteria, as they demonstrate the actual outcomes of compliance with VSS requirements on farmers, communities, and smallholders in terms of social and environmental benefits delivery across the selected SDG targets. The case studies also helped in the development of the general guidelines for leveraging VSSs’ work for impact-based reporting in VNRs.

Main Findings

Our research indicates that alignment between VSSs and the SDGs is widely recognized, and the potential for a mutually supportive relationship is beyond dispute. As voluntary, private, multistakeholder initiatives, VSSs are widely acknowledged for their critical role in enabling collaboration across sectors and levels of governance to achieve the SDGs. Our focus on VSSs as stakeholders and key partners in SDG implementation provides additional evidence of standards’ contributions to sustainable development.

Our assessment of the environmental, economic, and social requirements of 13 VSSs in terms of their potential to contribute to the achievement of select targets for SDGs 2 (zero hunger), 6 (clean water and sanitation), 8 (decent work and economic growth), 12 (responsible consumption and production), and 15 (life on land) included the degree of coverage of VSS requirements as immediate, time bound, or recommended. This metric allowed for a better understanding of the potential for VSSs to contribute to fulfilling the SDGs in accordance with the 2030 deadline.

In addition to benchmarking requirements in standard documents, measuring the sustainability impacts realized through compliance with these requirements is essential. VSSs’ impact reporting can also provide case studies on their contribution to fulfilling the SDGs,
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which we leveraged to examine how they could be used for national SDG progress reporting to the HLPF. As VSSs are increasingly expected to monitor and report on the impacts of their implementation, their role in supporting national SDG reporting is becoming more significant. We demonstrate this potential in the three national SDG reporting examples of Uganda, India, and Tanzania that show how these countries could use VSS-related information (VSSs’ content criteria and case studies from their jurisdictions) to document and report on SDG progress in their VNRs.

**Reporting Guidelines**

Based on the lessons learned from the Ugandan, Indian, and Tanzanian reporting examples, as well as insights from the UN Secretary-General’s common reporting guidelines for VNR reporting, we have formulated a set of guidelines that national governments could use to bolster their SDG reporting efforts. The recommendations also provide practical suggestions to national agencies on how to improve coordination and build synergies between governments and VSSs to advance the SDGs. The guidelines are intended to help governments leverage partnerships to report on SDG progress, making the most of limited resources.

1. **Identify and describe processes for stakeholder engagement in the preparation of the VNR that could help governments solicit inputs from VSS stakeholders.**

   VSS stakeholders, such as ministries, government agencies, civil society, research institutions, international organizations, buyers, producers, investors, and local authorities, could be involved in the VNR preparation process through institutional mechanisms, structures, and platforms, as well as VNR preparation workshops, online or in-person consultations, and other modes of engagement. The government could ask stakeholders for specific inputs on how VSSs, through their content criteria requirements and practical application, help them achieve the SDGs on the ground. This information could be included in the section “Methodology and process for preparation of the review.”

2. **Identify the existing or new institutional structures, arrangements, and approaches for SDG implementation that can also facilitate VSSs’ information gathering and use in support of the SDGs and reporting on progress.**

   These could include capacity-building and awareness-raising efforts on the role different stakeholders can play in SDG implementation, monitoring, and review, including, for example, achieving VSS certification and following VSSs’ requirements for production and trade. Other examples include promoting partnerships with VSS bodies and local actors—such as buyers, producers, investors, and local authorities—to jointly advance the achievement of the SDGs. Depending on the national context, governments can also explore the role of the parliament in supporting the gathering of VSS-related data to report on SDG progress. This information could be included in the section “Institutional mechanisms.”

3. **Identify relevant VSS content criteria and gather evidence from VSSs’ activities to support reporting on progress toward achieving specific SDG targets.**

   Governments could rely on our benchmarking of VSSs’ content criteria against a set
of selected targets. Governments could use case studies of VSS implementation to provide evidence of the work done in accordance with specific VSSs’ content criteria. Such case studies could refer to activities VSSs carry out, results they have achieved, or initiatives they plan to advance in partnership with other stakeholders. These examples could support multiple targets and SDGs and could be included in the section “Progress on goals and targets.” The government could use them to report on the SDG target to which the case studies contribute the most, with any cross-references, as appropriate.

4. Describe how VSSs help address data availability challenges, promote multistakeholder partnerships for SDG implementation, and mobilize investment and finance. Use case studies to substantiate, as appropriate.

   In the section “Means of implementation,” governments could report on how VSSs operating in their jurisdictions help promote partnerships with local actors such as buyers, producers, investors, and local authorities, as well as how they can provide additional financial resources. They could also describe how information from VSSs’ content criteria requirements and case studies about their implementation can help fill data gaps.

5. Select case studies from VSSs’ activities in the country to highlight examples of good practices for achieving the SDGs and/or lessons learned.

   Good practice examples could show how implementing VSSs helps advance multiple SDGs or provides a particularly valuable and/or original contribution to a specific goal or target. Examples of lessons learned could highlight innovative ways in which VSSs’ activities help overcome specific challenges or VSS initiatives worth replicating. This information could be included in the section “Progress on goals and targets.”

Key Takeaways

Government action to achieve the 2030 Agenda for Sustainable Development is paramount. Yet, the success of the SDGs depends on multisectoral cooperation and partnerships, including public bodies, private actors, and civil society. Below are some key takeaways highlighting the value and significance of collaboration among governments and VSSs for SDG implementation and VNR reporting.

When VSSs have mandatory, time-bound commitments to sustainability issues, progress toward the SDGs will be greater.

When farmers implement VSSs’ requirements, we see meaningful progress toward the SDGs. The VSSs examined show a high degree of coverage of issues, including the conservation of soil, water, and forests and the protection of High Conservation Value Areas; the prohibition of hazardous chemicals and prevention of runoff; and voluntary employment, non-discrimination at work, and worker training on sustainability issues.
VSSs’ content criteria and case studies of their implementation can serve as useful resources to support SDG progress reporting and promote policy coherence while building on synergies and minimizing trade-offs.

The information in VSSs’ content criteria can indicate the relevant type of case studies of in-country VSS activities that support farmers complying with production requirements. Such case studies can also support data gathering for SDG progress reporting, for example, in VNRs. In addition, they can serve as a training resource for the development of SDG reports for both domestic and international progress reporting.

VSSs can support participatory reporting on SDG progress by sharing impact data, and governments could benefit from collaborating with VSSs in this regard.

According to DESA (2022), meaningful VNR development at the national and subnational levels is meant to be inclusive, participatory, and transparent. As our case study analysis suggests, some VSSs already collect data on their implementation, and national governments could better collaborate with them to gather and share relevant data on tracking progress toward achieving the SDGs.

There are opportunities for increased efforts by regional and national VSSs to boost their contributions to the SDGs.

Although VSSs are oriented toward moving us toward sustainability, they do not have to be explicitly aligned with the SDGs to support them. Some of the impacts of VSSs on farmers, producers, and local communities may not be explicitly linked to SDG targets, but they can create enabling conditions for their achievement.

Governments can use work already being done and data already being gathered by VSSs operating in their jurisdictions to report on progress toward achieving the SDGs.

Governments could enhance their SDG reporting by using relevant data from VSS monitoring and evaluation or sustainability impact measurement documents.

VSSs have the potential to deliver benefits beyond the areas their criteria cover, providing additional contributions to the 2030 Agenda and the SDGs.

While the VSSs examined have less coverage related to access to financial services and ensuring a living wage for workers, our case studies revealed evidence of major improvements in workers’ wages, which enable productive and decent employment (SDG 8).

VSSs can play a role in supporting sustainable development post-2030.

The world has reached the midpoint on the road to fulfilling the 2030 Agenda for Sustainable Development. However, the international community is not on track to meet the SDGs, and progress has been pushed back due to the COVID-19 pandemic, conflicts, and the food, energy, and financial crises. As the world community devises new strategies to accelerate progress toward 2030, the question of what happens after 2030—regardless of whether the SDGs are achieved—looms large. VSSs, which involve actors ranging from farmers and buyers to extension services and investors, offer promise and potential to improve the lives of those
they affect in ways that promote the 2030 Agenda for Sustainable Development and support sustainability post-2030.

To facilitate government engagement with VSSs, we have compiled a list of resources that could be used to identify case studies, as well as contact details for the covered standards.

This policy brief summarizes highlights from IISD’s Standards and SDGs: Leveraging Sustainability Standards for Reporting on SDG Progress. Read the full report for expanded research, analysis, recommendations, and resources.

References


The International Institute for Sustainable Development (IISD) is an award-winning independent think tank working to accelerate solutions for a stable climate, sustainable resource management, and fair economies. Our work inspires better decisions and sparks meaningful action to help people and the planet thrive. We shine a light on what can be achieved when governments, businesses, non-profits, and communities come together. IISD’s staff of more than 200 people, plus over 150 associates and consultants, come from across the globe and from many disciplines. Our work affects lives in nearly 100 countries.

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