European Committee of the Regions

Commission for Economic Policy

ECON

The role of the Sustainable Development Goals in the EU Recovery in 2023

QG-09-23-452-EN-N; ISBN: 978-92-895-3033-0; doi: 10.2863/31164

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List of abbreviations

ASGS: Annual Sustainable Growth Strategy or Annual Sustainable Growth Survey
CSR: Country-specific recommendation
EGD: European Green Deal
EC: European Commission
EP: European Parliament
EU: European Union
GDP: Gross Domestic Product
JRC: Joint Research Centre
NLPF: High-level Political Forum
LRA: Local and Regional Authority
MDG: Millenium development goals
MFF: Multiannual Financial Framework
MS: Member State
OECD: Organisation for Economic Cooperation and Development
NEET: not in education, employment or training
NGEU: Next Generation EU
NGO: Non-governmental Organisation
NRP: National Reform Programme
NRRP: National Recovery and Resilience Plans
NVR: National Voluntary Review
RRF: Recovery and Resilience Facility
SDG: Sustainable Development Goal
SME: Small and Medium Enterprise
UN: United Nations

Executive Summary

This study seeks to assess how advanced is the implementation of SDGs in the EU. It postulates that the analysis of national recovery effort is an appropriate approach to assess SDGs implementation. This study therefore analyses how and to what extent the UN Sustainable Development Goals (SDGs) are integrated in the European Semester (ES) 2023 cycle as it encompasses both National Reform Programmes (NRPs) and reporting on national recovery effort. The study further explores the territorial dimension of the National Reform Programmes, by assessing whether Member States (MSs) have taken into account local and regional disparities in their policies and whether Local and Regional Authorities (LRAs) are part of the planning and implementation of the programmes.

Following the experience of the Millennium Development Goals (MDGs), the UN General Assembly embraced the 2030 Agenda in 2015. This initiative aims to foster sustainable development worldwide while promoting cooperation among United Nations members and stakeholders. The agenda consists of 17 SDGs covering social, environmental, and economic objectives, along with 169 targets and 232 indicators. Each country is expected to define its own sustainable development strategy and report its progress through an UN-coordinated process. The challenge lies in tailoring the SDGs to national contexts and priorities while maintaining the global ambition of the 2030 Agenda. The EU has been an active participant and supporter of UN discussions and initiatives regarding sustainable development. In the last few years, the EC decided to push forward for continuous integration of the SDGs into EU policies, and it was defined that the SDGs would be integrated into the European Semester process.

The ES became one of the main tools that the EU planned to use as a landmark for the integration of the SDGs in the European policy framework. The main objective of the European Semester cycle is to provide MSs with a framework for coordinating socio-economic policies that all MSs can refer to throughout the year. Within the Semester, MSs are invited to submit their NRPs, which outline economic policy actions and responses to Country-Specific Recommendations (CSR). The 2020 ES cycle became the first cycle where the SDGs were integrated into each step of the Semester process.

- The title of the Annual Growth Survey was changed to the Annual Sustainable Growth Strategy (ASGS), placing four main priorities at the heart of the document: environmental sustainability, productivity growth, equity and macroeconomic stability.
- In the 2020 Country Reports, the monitoring of progress towards the SDGs was incorporated, mainly through the inclusion of an annex featuring Eurostat SDG indicators specific to each MS.

- MSs were encouraged to assess their progress towards the SDGs and outline their plans in the upcoming year within their NRP.
- The CSRs guide MSs in achieving the objectives outlined in the ASGS. Specifically, they should aim to highlight policies that will contribute to advancements in the SDGs.

The NRP holds significant importance within the ES, as it serves to assess the progress made by MSs and gain insights into their plans for the upcoming years. The programme provides a concise overview of a specific MS's progress over time, covering essential aspects, such as the macroeconomic situation of the country, key government policies in response to CSRs, the utilisation of EU funds, and the involvement of stakeholders in the planning and implementation of the Programme.

However, it is important to acknowledge that despite general common requirements in the drafting process of the NRPs, significant variations persist among the MSs' documents. These differences stem from various factors, including different levels of commitment to SDGs implementation, delayed adoption of the EU's guidelines, or, on the contrary, substantial progress made by a particular country on the SDGs, enabling it to rely on alternative documentation to demonstrate their adherence to the Agenda 2030. For example, Belgium describes a governance of the Agenda 2030 and a willingness to incorporate the SDGs in the federal planning, but most of the information on specific measures and progress is left to the UN National Voluntary Review presented in July 2023. Likewise, Latvia presented the Report on the implementation of the SDGs to the UN HLPF in July 2022, the NRP refers to this document for further information on the SDGs' progress. The Danish government has committed to a National Action Plan on the 2030 Agenda but the NRP refers to few SDGs, as Denmark ranks among the top countries worldwide in terms of achievement of SDGs and has consistently shown performance above the EU average, requiring less details for most SDGs. The same can be said of Finland that is leading in the implementation of the SDGs and the 2030 Agenda. This is likely the primary reason why the Finnish NRP specifically focuses on and mentions only certain SDGs (15, 2, 12) that concern biodiversity, which remains a key challenge for the MS.

Despite significant efforts to integrate the Agenda 2030, specifically the SDGs, into the ES to ensure a unified and coordinated approach towards achieving these goals, the outcomes have been variable and not fully conclusive. The National Reform Programme represents the document from which these discrepancies can largely be observed. The analysis of the NRPs to assess the SDGs' integration and implementation in MSs presents some limitations. While the objectives of the document are evolving, historically these were mainly linked to the macroeconomic and fiscal policies of the MS. Furthermore, the NRP serves as a response to the latest CSRs received by the MS, limiting the scope of the policy

measures usually detailed in the programme. Several MSs cited other documents to better assess the progress in implementing SDGs, such as the UN National Voluntary Review.
Nonetheless, the 2023 NRPs also fulfil reporting requirements under the Recovery and Resilience Facility (RRF). Given the significant budget allocation of the RRF, amounting to €723 billion, investments and reform adopted by MSs in the context of the Recovery will greatly influence the achievement of European policy objectives in the future. For this reason, the ES and the RRF together should provide a robust framework for effective policy coordination. The RRF will provide investments in European businesses, infrastructure, and skills until 2026, while also supporting an ambitious reform agenda. The UN SDGs should serve as a guiding framework for policy objectives and reforms in this context.
It is important to acknowledge that the ambition in terms of reforms planned under the NRRPs varies, with some MS that have planned substantial and sweeping reforms through its plan. In fact, the RRF impact on the MS economies is different across the EU, with the NRRP allocation as a share of GDP varying from less than 1% in Sweden, Germany, Luxembourg, Ireland, and Denmark, to more than 15% in Greece. Four Member States; Bulgaria, Croatia, Italy, and Romania; will receive an NRRP allocation of more than 10% of their GDP.[1] These differences inevitably influence the degree to which the RRF impacts on the achievement of the Agenda 2030.

The analysis of the 2023 NRPs about the SDGs integration in the ES and in the recovery process shows that almost all programmes at least cite all SDGs and provide a specific chapter dedicated to the achievement of SDGs. While the level of detail in these chapters varies, most MSs also provide details regarding specific measures to achieve the SDGs. Nonetheless, while the SDGs are cited, their targets and related measures are often not well outlined. Although the NRP may present a specific chapter that is designed to cover the SDGs implementation, the latter does not provide enough information to highlight the role of the UN goals in the MS policy vision. The Agenda 2030, therefore, does not seem to be integrated into the MS strategy, even if the measures planned by the MSs are coherent with the SDGs targets. This is also reflected in the fact that very few MSs cited the impacts of measures described in the NRP on SDGs indicators. Therefore, the analysis of NRPs gives a useful indications of MSs who are active in implementing SDGs but is not alone a sufficient tool to highlight all MS progress on SDGs.

Nonetheless, clear improvements have been achieved concerning the integration of SDGs in the policy planning of MSs if confronted with the findings from previous analysis done on the NRRP (CoR, 2021) (CoR, 2022) that presented a

[1] These numbers are based on initial allocation of the NRRPs (CoR, 2022)

different scenario, with most plans only implicitly mentioning SDGs and very few linking NRRPs components to the achievement of the goals. This difference is due mainly to the evolving nature of the document, where the NRP explicitly requires MSs to present their progress towards the SDGs, a requirement that was not present for the NRRP.

Looking at the analysis of SDGs dimensions (social, environmental, economic and political), most MSs reports some information on all SDGs related to the social dimension and have also implemented some measures that are either directly linked to the SDGs or will have an impact on them. This is also because most NRPs detail the progress in implementing the EPRS, whose objectives are in line with the Agenda 2030. Several MSs have implemented measures to maintain households' purchasing power in response not only to the COVID-19 crisis but also to the energy crisis provoked by the Russian invasion of Ukraine. As at least 37% of the resources of the NRRP should have been devoted to the green transition, the SDG environmental dimension is therefore well integrated into almost all NRPs. This is particularly evident in SDG 7 – affordable and clean energy, for which more than two-thirds of all MSs envision either a specific budget, projects, strategies, or reforms.

In terms of the NRRP measures implemented that are linked to the SDGs targets, almost all MSs envision measures that contribute to the economic dimension. Additionally, the RRF finances projects and envision reforms in the environmental dimension for all MSs. These results are expected, given the focus on the twin transition, green and digital, requested by the RRF Regulation.

The analysis of the 2023 NRPs further shows that there was limited LRA involvement in the preparation of the programmes and the role of LRAs in the implementation of the NRPs is rarely described.
Despite the focus on stakeholders' involvement, the planning of the NRPs seems to remain a centralised exercise, usually under the responsibility of the Ministries with little involvement of the lower level of government. Moreover, very few MSs report specific territorial challenges and disparities. These are sometimes cited by the NRPs, but mostly left implicit, without any indication of quantitative measures to assess either the needs of local territories or the effect of the NRP implementation on regions and municipalities.

As emerged from previous studies (CoR, 2021), LRAs are rarely consulted for the implementation of the measures under the RRF. While not the objective of this study, the lack of involvement of LRAs in the planning of the NRRPs seems to include also subsequent revisions of the Plans, whose governance is usually centralised. It is interesting to notice that several MSs rely on the substantial allocation of funds from the Cohesion Policy, which envisions a more direct

involvement of LRAs both in the planning and implementation of the programmes. While this process is not extensively detailed in the NRP, it is nonetheless of relevance for several measures that have a clear territorial dimension.

To enhance the integration of the SDGs into the ES process and to ensure a stronger and more alignment between them and the MS's policy strategies, the following recommendations are proposed (more details are presented in the conclusion chapter):

- The EC should formulate a well-structured strategy for implementing the SDGs, encompassing definitive, quantifiable, and time-bound targets at the EU level. The EC should reiterate its commitment to streamline the SDGs in all EU policies so that this pledge does not remain a 'mapping exercise'.
- The EC should be mindful of the requirements it imposes on MSs in terms of reporting and assess how these could be better rationalised, re-used and merged, notably in the framework of the RRF, Voluntary National Reviews, EPRS and Green Deal.
- The EC has recognised the key role of LRAs in designing and delivering the SDGs and the need for stakeholders' involvement in policy formulation at all levels. Nonetheless, more concrete actions are necessary to encourage Member States to actively involve LRAs in the implementation phases of the NRPs, especially for those investments with a local impact and with a clear link to sustainable development policies.
- The EC should lead by example and better integrate the CoR and the EESC in the European Semester governance.
- The EU should also make sure the SDGs reporting in the NRPs is not an additional administrative exercise but are rather a compass reframing and guiding the whole NRP.
- The EU should provide more clear guidelines on the content of the NRPs, by explicitly requiring MSs to provide a greater level of detail regarding the SDGs implementation and the impact of the measures planned in the programme on the Agenda 2030. The MSs should also be encouraged to provide information on LRAs consultation during the planning of the NRP.
- The EC should renew the High-level SDG multi-stakeholder Platform or establish an alternative dialogue platform to advise the EU institutions on the implementation of SDGs. This should encourage a debate on the progress towards SDGs targets, with the contribution of expertise from all the different stakeholders from public and private institutions regarding the 2030 Agenda. This can also contribute to a more democratic ES given its role in the implementation of SDGs in the EU.

- The CoR and the EC should jointly encourage a two-way dialogue where European and national strategies would involve LRAs, while local feedback would allow higher levels of government to remove implementation obstacles and scale up best practices, including grassroots initiatives. Where appropriate, the EU level should encourage the development of systems of local or regional targets or contributions to policies under the national SDG strategies.
- The CoR should continue its commitment to the partnership with EU-wide LRAs representative associations to accelerate the 'localisation of SDGs' and advocate the SDGs as an overarching EU core value. The partnership should ensure a dialogue between local authorities around the EU, including municipalities.
- National and European LRA associations should keep helping their stakeholders to 'localise' the SDGs, by also encouraging a dialogue with key institutions on best practices and needs at the local level. They could also leverage on CoR work by disseminating opinions, studies and reports.
- At local level, LRAs should strive to 'localise the SDGs', by using the Agenda 2030 as a framework, encouraging each policy actor to identify how strategies and actions would benefit sustainability in other policy areas within the competence of the local government.

The study is structured as follows:

The **first chapter** provides an overview of the ES, including its major steps, the historical progressive integration of the SDGs, and the Recovery and Resilience Facility.

After having investigated EU progress towards the SDGs, using the latest available estimates and reports, the **second chapter** presents the results of the analysis of the NRPs. While revisited, this analysis applies the methodology adopted in previous Committee of the Regions studies, in particular the 2021, which analysed eight NRRPs and 2022, which considered the integration of SDGs for 26 submitted NRRPs. The methodology considered whether the SDGs are implicitly or explicitly mentioned to assess the degree of information provided by the programme. Moreover, in a second step, the analysis also investigated whether the NRPs foresee investments coherent with SDGs in terms of budget; interventions and projects; programmes, plans and strategies; and reforms. Lastly, the analysis included information on which of these policy strategies were financed or planned under the RRF.

The **third chapter** of the study considers the territorial dimension of the NRPs, by investigating both the involvement of LRAs in the planning and implementation of the NRPs, and the degree to which the programmes take into

account regional disparities, challenges and impact at local level of measures planned.

The **fourth chapter** of the study presents a case study analysis of two MSs, Greece and Spain, that are considered good practices in the integration of SDGs in their recovery process.

Lastly, the main findings and recommendations are presented in the **conclusion chapter**.

Introduction

The main objective of the European Semester (ES) cycle is to provide Member States (MSs) with a framework for coordinating socio-economic policies that all MSs can refer to throughout the year. It begins in November with the contribution of the EU Commission on economic plans, social issues, and budgets. By April, MSs submit their National Reform Programs (NRPs), which outline economic policy actions and responses to Country-Specific Recommendations (CSR).
Over time, efforts have been made to integrate the Sustainable Development Goals (SDGs) into the ES. The SDGs are seen as crucial for achieving global objectives and providing a framework for initiatives like the Green Deal and the Next Generation EU.[2] As detailed in previous publications (CoR, 2022), the EU has been progressively incorporating SDGs into European policies since Ursula Von der Leyen became President of the European Commission. As a result, the 2020 ES cycle became the first cycle where the SDGs were included in the Semester process. Further integration between the ES and the Agenda 2030 was requested in the European Parliament resolution 2022/2002(INI)[3], which also recognised the importance of local voluntary reviews and sub-national voluntary reviews for the implementation of each SDG.

The 2023 NRPs also fulfil reporting requirements under the Recovery and Resilience Facility (RRF).[4] Given the significant budget allocation of the RRF, amounting to €723 billion, investments and reform adopted by MSs in the context of the Recovery will greatly influence the achievement of European policy objectives in the future. For this reason, the ES and the RRF together should provide a robust framework for effective policy coordination. The RRF will provide investments in European businesses, infrastructure, and skills until 2026, while also supporting an ambitious reform agenda. The UN SDGs should serve as a guiding framework for policy objectives and reforms in this context.

The CoR has published several reports on the integration of SDGs in the ES and the territorial dimension of the NRPs.[5] The results from previous reports which

[2] ECON, Opinion factsheet CDR 103/2021, Delivering on the Sustainable Development Goals by 2030, 01/07/2021
[3] European Parliament Resolution of 23 June 2022 on the implementation and delivery of the Sustainable Development Goals (SDGs) (2022/2002(INI)), P9_TA(2022)0263
[4] Art. 27 RRF Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility
[5] A brief overview of the studies published by the ECON Commission: 'On the Role of the Local and Regional Authorities in the Europe 2020 National Reform Programmes.' (CoR, 2012); 'A Code of Conduct on the Involvement of the Local and Regional Authorities in the European Semester.' (CoR, 2015); 'The involvement of the Local and Regional Authorities in the European Semester – Analysis of the 2018 National Reform Programmes' (CoR, 2018); 'Regional and local authorities and the national recovery and resilience plans' (CoR, 2021); 'Synergies between the Sustainable Development Goals and the national recovery and resilience plans – Best practices from local and regional authorities' (CoR, 2022).

analysed the NRRPs (CoR, 2021) (CoR, 2022) indicated that, while Local and Regional Authorities (LRAs) may have been involved in the plans' development and implementation, there was insufficient evidence to assess their contributions or define their specific roles. Moreover, the incorporation of the SDGs into NRRPs was found to be generally inadequate, with limited policy areas interventions directly addressing the SDGs.
Nonetheless, to allow a comparison of the results of these analyses over time, it is important to acknowledge the evolution of the NRPs' structure and aims.

This study aims to evaluate the role of SDGs in the NRPs' development. The analysis focuses on the 2023 NRPs and intends to determine the extent to which their reporting on NRRP implementation incorporates the SDGs. This should give a reliable indication of SDGs implementation at national level in the EU.
The study also investigates the involvement of LRAs in the preparation and implementation of the programmes, assessing the territorial dimension of the NRP, by examining if the programme addresses the specific needs of LRAs and includes territorial-level measures. The study relies on a documental analysis of the NRPs, supplemented by desk research and data analysis. It will also feature case studies of two NRPs as examples, demonstrating how the integration of SDGs and involvement of LRAs can be effectively incorporated into NRRP implementation and broader recovery efforts.

This Report is further structured in the following chapters:
- Sustainable Development Goals (SDGs) in the EU Recovery process;
- SDGs as a framework for recovery at national level; and
- The territorial dimension of the recovery.
- Good practices
- Conclusions

The conclusions will also provide recommendations to foster the integration of SDGs in the ES and to increase the role of the LRAs in the implementation of Agenda 2030.

1. SDGs in the EU Recovery process

Since the early 1970s, the United Nations (UN) has been one of the most active organisations in promoting sustainable development through various initiatives.[6] Initially, the UN addressed the social, economic, and environmental aspects of sustainability separately through dedicated initiatives and agencies. Following the experience of the Millennium Development Goals (MDGs), the UN General Assembly embraced the 2030 Agenda in 2015.[7] This initiative aims to foster sustainable development worldwide, while promoting cooperation among United Nations members and stakeholders. The agenda consists of 17 SDGs covering social, environmental, and economic dimensions, along with 169 targets and 232 indicators. The challenge lies in tailoring the SDGs to national contexts and priorities while maintaining the global ambition of the 2030 Agenda.
Each country is expected to define its own sustainable development strategy and report its progress through an UN-coordinated process. The High-level Political Forum (HLPF) evaluates countries annually, while a debate on the 2030 Agenda's implementation occurs every four years at the UN General Assembly. The EU is an active participant in the Forum, reiterating its commitment to integrating the SDGs into its policy agenda. The EU has been a supporter of UN discussions and initiatives regarding sustainable development. After the adoption of the UN 2030 Agenda, the European Commission (EC), under Jean-Claude Juncker, identified European policies that already aligned with the 17 SDGs. The goal was to facilitate their integration into the European policy framework. Additionally, the EC committed to preparing for the long-term implementation of the SDGs after the Europe 2020 strategy. Regular reports on progress towards the SDGs in the EU were published starting in 2017, and Eurostat worked on developing a comprehensive set of EU SDG indicators.

In the last few years, the EC decided to push forward for continuous integration of the SDGs into EU policies, the chosen approach involved a combination of factors, including the development of the European Green Deal (EGD) as a new global growth strategy, which aligned with the 2030 Agenda in many aspects. In 2023, the EU submitted its first UN Voluntary National Review to report on the progress made in achieving the SDGs. (EU, 2023) Additionally, it was decided that the SDGs would be integrated into the European Semester process. As illustrated in the following section, the ES became one of the main tools that the EU planned to use as a landmark for the integration of the SDGs in the European policy framework. Furthermore, when the pandemic started, Agenda 2030

[6] European Commission SWD(2020) 400 final of 18th May 2020, 'Delivering on the UN's Sustainable Development Goals – A comprehensive approach'
Moreover, information on the ES in this chapter refers mainly to the following bibliography:
(SOLIDAR, 2020), (Rainone, 2022), (Moschella, 2020), (Sabato & Mandelli, 2020).
[7] Signed on 25 September 2015 by the governments of the 193 United Nations member states and approved by the UN General Assembly

resulted as another important reference point to be for the creation of an effective and comprehensive Covid-19 response.

1.1. European semester and the Agenda 2030

The European Semester[8] cycle was established in 2010 to better coordinate the macroeconomic and social policies of the European Member States. It is part of the Economic Governance Framework instituted in preparation for the creation of the Euro. This framework ensures effective economic policy coordination and surveillance across the EU. Following the economic and financial crisis of 2008, the European Council saw the need for better alignment of the budgetary goals of the Member States, to increase monitoring and coordination of macroeconomic objectives across the EU.

The first European Semester cycle took place in 2011, and since that moment it has been composed of several phases, going from November to July. These are synthetically illustrated in the figure below. (**Figure 1**)

Figure 1 – Simplified illustration of the European Semester cycle steps

Source: elaboration made by the study team

The ES programme cycle starts in November, with the so-called *'autumn package*', which includes the publication of several documents, among which the most significant are:

[8] The legal bases for the process are firstly articles 121 and 148 of the Treaty on the Functioning of the European Union and secondly the so-called 'six-pack' – six legislative acts that reformed the stability and growth pact. More information on the Semester Cycle can be found at: https://www.consilium.europa.eu/en/policies/european-semester/how-european-semester-works/ (last accessed: June 2023)

- the *Commission's Annual Sustainable Growth Survey (ASGS)* – drafted by the European Commission, it sets out general economic and social priorities for the EU and provides MSs with policy guidance for the following year; and
- the proposal for the *Joint Employment Report* – drafted by the European Commission and the Council, it monitors the key employment and social developments in the EU. The proposal for this annual overview is made in November but then approved by the Council in March.

February marks the start of the '*winter package*'. The EC publishes *Country Reports* on the overall economic and social developments in each MS. The Reports assess any macroeconomic imbalances and may provide proposals for recommendations. In March, the European Council determines the EU countries' economic priorities by providing policy guidelines to be followed by the states. By the end of April, all Member States must submit:

- the *National Reform Programme (NRP)*, which contains an overview of ongoing economic policy actions, including responses to the Country-Specific Recommendations (CSR) received the previous year. Starting from the 2022 cycle, the national reform programmes also fulfil one of the two bi-annual reporting requirements of MSs under the RRF; and
- the *Stability or Convergence Programme* serves as a means of assessing the progress of MSs towards their Medium-Term Budgetary Objectives (MTOs). While MSs that have adopted the euro submit the Stability Programme, those that haven't submit the Convergence Programme. These documents provide valuable insights into whether the MSs are on the right path to achieving their MTOs.

In May, with the start of the '*spring package*', the EC publishes CSRs for each MS to correct the imbalances that are identified. The reports analyse the economic and social developments and challenges facing MSs and, since the pandemic started, they take stock of the implementation of the NRRPs. In June, the Council agrees on the final version of the recommendations.
During the period from July until December, denominated the *'national semester*', each MS implements the policies planned as a result of the dialogue with the European Institutions until the following November, when the European semester begins again.

In 2019, EC president Von der Leyen committed to integrating the SDGs into the ES. As a result, the 2020 ES cycle became the first instance where the SDGs were integrated into each step of the Semester process:

- The title of the Annual Growth Survey was changed to the Annual Sustainable Growth Strategy (ASGS), placing four main priorities at the

heart of the document: environmental sustainability, productivity growth, equity and macroeconomic stability.

- In the 2020 Country Reports, the monitoring of progress towards the SDGs was incorporated, mainly through the inclusion of an annex featuring Eurostat SDG indicators specific to each MS.
- MSs were encouraged to assess their progress towards the SDGs and outline their plans in the upcoming year within their NRP.
- The CSRs guide MSs in achieving the objectives outlined in the ASGS. Specifically, they aim to highlight policies that will contribute to advancements in the SDGs.

The NRP holds significant importance within the ES as it serves to assess the progress made by MSs and gain insights into their plans for the upcoming years. The NRP provides a concise overview of a specific MS's progress over time, covering essential aspects, such as the macroeconomic situation of the country, key government policies in response to CSRs, the utilisation of EU funds, and the involvement of stakeholders in the planning and implementation of the Programme. The NRP plays a crucial role in this study, as it substantially contributes to integrating the SDGs in the ES cycle.

Given the objectives of this study, the analysis of the NRPs submitted in May 2023 provides valuable insights into the extent to which MSs have chosen to incorporate the SDGs in their internal programming and the emphasis placed on the goals. Additionally, the analysis allows the study team to assess the territorial dimension of the measures planned in the NRP.

This assessment includes examining the effectiveness of collaboration and communication between local and regional authorities (LRAs) and central institutions responsible for drafting the NRP. It also involves identifying how well the NRP addresses specific local issues and needs, going beyond merely considering LRAs' input during the drafting process. Given the broad thematic coverage of the measures planned in the NRPs, the involvement of the LRAs and the consideration of territorial disparities are of fundamental importance.

However, it is important to acknowledge that despite the common requirements in the drafting process of the NRPs, significant variations persist among the MS's documents. These differences stem from various factors, including different levels of commitment to SDGs implementation, delayed adoption of the EU's guidelines, or, on the contrary, substantial progress made by a particular country on the SDGs, enabling it to rely on alternative documentation to demonstrate their adherence to the Agenda 2030. Despite significant efforts to integrate the Agenda 2030, specifically the SDGs, into the ES to ensure a unified and coordinated approach towards achieving these goals, the outcomes have been variable and not fully established. The National Reform Programme represents the document from which these discrepancies can largely be observed.

1.2. The EU Recovery process

Following the COVID-19 crisis, on 27 May 2020, the Commission presented the European Recovery Plan, that simultaneously revised the Multiannual Financial Framework 2021-2027 (MFF) and introduced the Next Generation EU (NGEU), a temporary instrument worth €806.9 billion.[9] The NGEU inserts itself in the financial and policy strategy of the EU by increasing the allocation of the MFF in the areas of 'Single Market, Innovation and Digital', 'Cohesion, Resilience and Values' and 'Natural Resources and Environment'. The Recovery and Resilience Facility (RRF) is the primary recipient of investments under the NGEU initiative. With a total funding of €723 billion, the RRF comprises both grants (€338 billion) and loans (€385 billion). The Facility entered into force in February 2021,[10] with a deadline for implementing investment and reforms by the end of 2026. Each MS decided to request either grants or loans, with the maximum amount determined based on various economic factors outlined in the RRF Regulation.[11] To request funding, each MS submitted a comprehensive National Recovery and Resilience Plan, detailing their proposed reforms and investments. The EC assessed the NRRP based on criteria of relevance, efficiency, effectiveness, and coherence. These assessments usually made reference to the progress in achieving the SDGs. Subsequently, these were approved by the Council via an implementing decision.[12] It is important to note that MSs have the opportunity to request additional loan allocations until August 2023, provided they present justified amendments to their NRRPs.[13]

BOX 1 Brief Timeline of the main steps for the RRF so far

- February 2021 RRF entry into force
- March 2022: EC First Annual Report on the implementation of the RRF
- May 2022: EC proposes the REPowerEU package
- June 2022: EC updates on the calculation for the maximum financial contribution, based on new Economic Forecast
- July 2022: RRF Review Report
- October 2022: Bi-annual reporting by MS on the implementation of RRF
- March 2023: Regulation on REPowerEU chapters in NRRPs enters into force

The RRF is intrinsically linked to the ES, as in 2021 and 2022, the ES cycle was adapted to the specific circumstances of the entry into force of the RRF. The EC

[9] COM(2020) 465 final of 27 May 2020, 'Europe's moment: Repair and Prepare for the Next Genereation'
[10] Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility
[11] Article 11(2) of the RRF Regulation stipulates that the maximum financial contribution for non-repayable financial support of each Member State shall be updated by 30 June 2022 on the basis of Eurostat outturn data on the change in real GDP growth over 2020 and the aggregate change in real GDP for the period 2020-2021.
[12] Ibid., art. 19 and art. 20. For a detailed timeline of the approval of the NRRPs, as well as subsequent key events in the implementation of the RRF and NRRPs, refer to the RRF Scoreboard
[13] Ibid, art. 11 through 15. The revised economic prospect for several MS, with respect to what was estimated in 2020, have changed several MS' grants allocations.

encouraged MS to submit the NRP and the NRRP in a single integrated document and, considering the approval of the NRRPs, the Commission did not propose any CSR in 2021. Further underlying the connection between the RRF and the ES, the 2021 ASGS, approved in September 2020, set out key principles underpinning the NRRPs. The Strategy retaliated the importance of the RRF as a way to address each MS's CSRs and the importance to implement reform and investments 'hand in hand to achieve a mutually reinforcing impact'.[14] In fact, the reforms planned by the MS and the fund received through the RRF are explicitly linked.[15] Furthermore, the MSs should implement reforms and investments that are in line with the EU's priorities[16] and that address the challenges identified primarily in 2019 and 2020 CSRs.

According to Article 3 of the RRF Regulation, measures in each NRRP shall contribute to six policy pillars identified by the EC, namely:

- green transition;
- digital transformation;
- smart, sustainable and inclusive growth;[17]
- social and territorial cohesion;
- health, economic, social and institutional resilience to increase crisis preparedness and crisis response capacity;
- policies for the next generation, children and youth.

The six pillars identified are consistent with the objective of the Agenda 2030, and the Plan should further explain how it contributes to equality and the principles of the European Pillar of Social Rights (EPSR), as well as the objectives of the European Green Deal.[18] Above all, the RRF emphasises the importance of investments in the area of climate change mitigation measures and digital transformation measures. In fact, each MS is required to dedicate at least 37% of expenditure under its Plan to measures contributing to climate objectives and at least 20% to digital objectives. On average, NRRPs devote around 40% of funds to the green transition and around 26% to digital transformation, exceeding the shared amount requested.[19]

Despite these averages, the MSs have distributed allocation across pillars differently, as can be seen from the figure below (Figure 2). While the objectives

[14] COM(2020) 575 final of September 2020, Annual Sustainable Growth Strategy 2021. The guiding principle of the NRRPs should be based on the four dimensions of the 2020 ASGS: environmental sustainability, productivity, fairness and macroeconomic stability

[15] Both these last aspects are presented in the 2021 ASGD and the SWD(2021) 12 final of January 2021 'Guidance to Member States. Recovery and Resilience Plans'

[16] Ibid, note 11, art 4(1)

[17] Including economic cohesion, jobs, productivity, competitiveness, research, development and innovation, and a well-functioning internal market with strong SMEs;

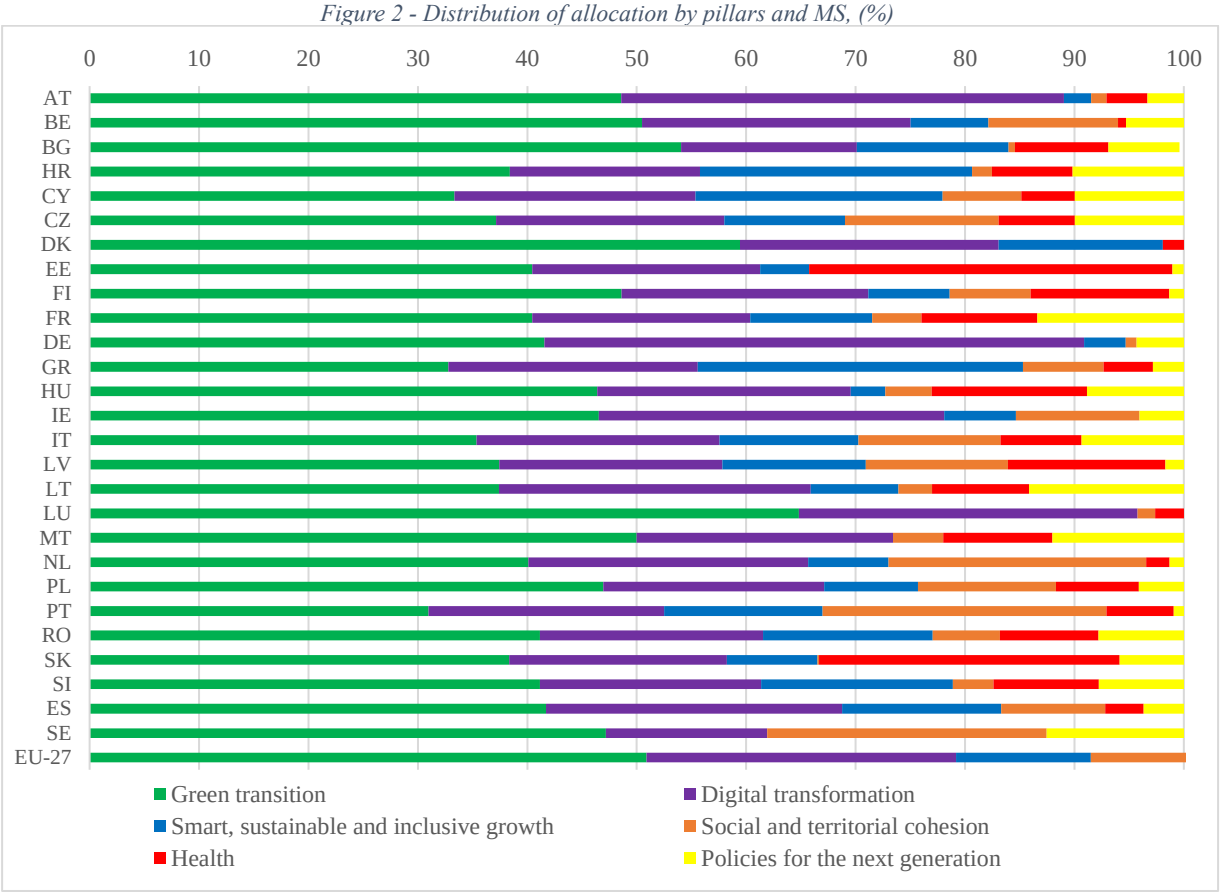
[18] SWD(2021) 12 final of January 2021 'Guidance to Member States. Recovery and Resilience Plans'

[19] These data do not coincide with the percentages dedicated to the pillars 'Green Transition' and 'Digital Transformation' as the two are calculated differently. Each measure needed to be justified as contributing to the climate and/or digital objectives fully, in part or not at all. Details on the calculation of the two objectives are laid out in Regulation (EU) 2021/241, annex VI and VII.

of the SDGs and the RRF generally overlap, many MSs decided to focus their NRRP on limited thematic aspects. The ambition in terms of reforms planned by each MS also varies, with some MS, like Romania, that have planned substantial and sweeping reforms through its NRRP. In fact, the RRF impact on the Members State economies is different across the EU, with the NRRP allocation as a share of GDP varying from less than 1% in Sweden, Germany, Luxembourg, Ireland, and Denmark, to more than 15% in Greece. Four Member States; Bulgaria, Croatia, Italy, and Romania will receive an NRRP allocation of more than 10% of their GDP.[20] These differences inevitably influence the degree to which the RRF impacts on the achievement of the Agenda 2030. For instance, Greece has planned substantial reforms and investments through the NRRPs to address its main SDG-related gaps and challenges. These measures include, for example, reducing its dependency on fossil fuels and reforming its primary health care system.

The disbursement of RRF funds is conditional on the implementation of the reforms and investments detailed in the Plans[21]. Up to twice a year, the MSs may submit payment requests based on their implementation progress in achieving milestones (qualitative measures) and targets (quantitative measures).

Figure 2 - Distribution of allocation by pillars and MS, (%)



Source: Reproduced from (CoR, 2022) and updated, based on data derived from RRF Scoreboard

[20] These numbers are based on initial allocation of the NRRPs (CoR, 2022)
[21] RRF Regulation (EU) 2021/241, article 24.

According to the RRF Regulation, MSs must report twice a year in the context of the European Semester on the progress made in the implementation of their NRRPs. MSs report their progress in achieving their milestones and targets due in the past and due twelve months into the future, no later than by 30 April and 15 October.[22] According to the reporting made in October 2022, the implementation of the NRRPs indicates a positive trend, with most milestones and targets either fulfilled or completed. Most of the measures completed are milestones, as most MSs have planned to enable reforms in this early phase of the NRRPs. More delays can be seen in the case of investments, attributed to difficulties in submitting the call for tenders and lags in national legislative processes.[23] These delays are also due in part to external economic circumstances, such as the general state of supply-side disruptions that are influencing the implementation of the NRRPs, especially regarding the green and digital transition. (Alonso & de los Llanos Matea, 2022) Further modifications to the Plan could again influence its implementation. In fact, in the ES 2022 and 2023 cycle, CSRs included specific reference to the need for a reduction of dependency on fossil fuel, these indications could serve as guidance for MS to amend the NRRP and make use of the REPowerEU instrument.

Despite some reference to the Agenda 2030, the Regulation establishing the RRF and the documents guiding the NRRP drafting made only a partial connection to the SDGs, and these were not generally used as a framework to plan reforms and investments under the NRRPs, as it is confirmed by previous studies. (CoR, 2022) Nonetheless, the complementarity of themes for the RRF pillars and the SDGs, as well as the forward-looking nature of the reforms planned by most MS, pose the implementation of the NRRPs at the centre of the progress in achieving the SDGs. The ES is the most important tool to coordinate economic and social policies at the EU level, including SDG-related policies. For this reason, the NRP, as one of the two reporting mechanisms on the implementation stage of the NRRP, is crucial to understanding the state of play in the progress toward the Agenda 2030 and the role of the RRF in the achievement of the SDGs.

[22] Delegated Regulation (EU) 2021/2106 of September 2021, supplementing the RRF Regulation, Article 2
[23] These reasons are reported by the EC in the 'Bi-annual Reporting Factsheet – October2022', while MS have not provided specific details on the delays observed.

2. SDGs as a framework for recovery at national level

The objective of the study is an assessment of the NRPs submitted by MSs in April 2023 regarding their level of coherence with the SDGs, including the investments and reforms implemented by the MSs through the RRF. The study further assessed the territorial dimension of the NRPs. The following chapter is dedicated to the core content of the study, an in-depth analysis of the NRPs documents, while supplementary documents, data analysis, and relevant previous publications on the topic enhance the overall assessment of the results.
In particular, this second part of the study aims to evaluate the extent to which the SDGs have been integrated into the NRPs and in the context of the recovery measures, as reported by the implementation progress of RRF.
The chapter is divided into three paragraphs, presented below:

- The first paragraph briefly presents the progress in achieving the SDGs at the EU level, while keeping in mind that these progresses are not homogeneous among the MSs and even within the MSs themselves. This overview will provide the context of the analysis, especially referring to the investments and reforms planned by each MS.
- The second paragraph will then summarise the methodology used for the analysis of the NRPs; more detailed information on the methodology for categorisation and scoring will be presented in the annex.
- The third paragraph of the chapter presents the results of the analysis of the NRPs, by also including a general overview of the quality of information and details presented by each NRP, to better interpret the results of the analysis.

2.1. Sustainable Development Goals: state of implementation and monitoring

As illustrated in chapter one, the EU, and in particular the EC, has made several efforts to implement the 2030 Agenda and integrate the SDGs across all policies and programmes, including the Multiannual Financial Framework. (Montvai, 2021). These efforts are still in the foundation phase, and much of the intentions to mainstream the SDGs across EU policies remained a 'mapping exercise'.[24] The Commission's 'whole-of-government' approach to implementing the SDGs[25] detailed the strategy to mainstream the SDGs into EU policies. These efforts are coupled with the striving to develop an effective monitoring system of SDGs

[24] European Parliament, Draft Report on the implementation and delivery of the Sustainable Development Goals (2022/2002(INI)) of 4th March 2022
[25] SWD(2020) 400 final of 18th May 2020, 'Delivering on the UN's Sustainable Development Goals – A comprehensive approach'

Figure 3 - Progress towards the SDGs

Source: reproduced from Eurostat progress Report (Eurostat, 2023)

progress, as well as provide several tools to support the implementation of the SDGs.[26] In 2016, the EC committed to regular monitoring of the SDGs, by adopting a reference indicator framework. The set of indicators are regularly reviewed and updated to ensure their policy relevance and statistical quality. Eurostat has therefore been compiling an annual report, since 2017, on the monitoring of the implementation of the SDGs in the EU. In 2023, the EU also conducted the first ever EU-level Voluntary Review of the implementation of the 2030 Agenda (EU, 2023), which has been presented at the 2023 UN HLPF on Sustainable Development. This is especially significant as the SDGs have just reached the mid-term point in implementation. The last monitoring report on progress towards the SDGs in the EU highlight progress made in most SDGs (Eurostat, 2023). Given statistical limitations, the progress is estimated in the 'short-term', a five-year period of comparison between 2016-2021 and 2017-2022. (Eurostat, 2023). The validity of the monitoring at EU level has been put into question, for three main limitations: the targets established are not always measurable or time-bound, measures are compared with EU average, not targets, and the indicators are measured at national level, without account for local difference and disparities among MSs.[27] Moreover, data gaps still persist that limit the possibility to assess the EU's added value and the impact of EU policies on both SDGs targets at EU level but also their global spillovers.[28]

Despite the relative progress showed in the short term, not all SDGs at EU level are in line to meet their goals in 2030. For example, under the SDG 12, the EU has a substantial gap to close if it wants to achieve its target of doubling the

[26] In this regard, we remand to the KnowSDGs Platform – Knowledge base for the Sustainable Development Goals that summarise information on SDGs implementation, events and generally act as a knowledge sharing platform for the SDGs. The Platform also report a series of 'tools' developed by the JRC to implement the SDGs.
[27] CoR opinion on 'Progress in the implementation of the SDGs' adopted in July 2021, Key Points
[28] Eurostat is developing indicators to assess the positive and negative spillovers on SDGs at global level

circular material use rate coming from collected waste by 2030, compared to 2020.
This is particularly significant in light of the recent crises that have invested the EU, the recovery from the COVID-19 disruptions and the consequences of the Russian invasion of Ukraine could signal further setbacks in achieving the SDGs if the recovery process is not managed with sustainable development at its core.
For several SDGs, the mixed progresses among MS and the disparities in needs are noticeable.[29] This is for example the case of SDG 6 – clean water and sanitation – where some areas of the EU, affecting especially vulnerable groups, enjoy a generally lower level of access to water services and sanitation. In fact, despite the action at the EU level, disparities at national and local levels reiterate the importance of MSs' commitments to achieving SDGs. The MSs maintain the primary responsibility to achieve the objectives of sustainable development at national and local level and they all present separate National Voluntary Review on their progress. The progress described in these separate Review and the data provided by Eurostat at MSs level are fundamental to contextualise the results of the analysis in this first part of the study.[30]

2.2. Methodological approach

The methodology for the analysis of the NRPs is developed by building on previous studies published by the CoR. While accounting for the evolving nature of the documents as the basis of the analysis, the study team strives to maintain consistency with the previous methodology. This approach enables an effective and meaningful comparison over time.
The documental analysis is divided into two steps:

- First, the study team assess the level of integration of the SDGs in the NRPs documents,
- Second, the connection to the Recovery Facility is assessed based on the reporting done by MSs.

In the first step, the analysis evaluates whether the NRPs foresee policy commitments that aligned with the SDGs in various aspects, including budget allocations; interventions and projects; programmes, plans and strategies; and reforms. This will be complemented by an additional level of analysis that aims to determine whether an SDG is explicitly mentioned in relation to the policy commitment or if the intervention is simply coherent with the objectives of the SDGs, without explicit reference to them. In fact, based on an analysis of the documents and drawing insights from previous studies, it has been observed that

[29]The Eurostat presents an overview of the state of implementation of the SDGs for each MS, this can also be consulted through an infographic: https://ec.europa.eu/eurostat/cache/infographs/sdg-country-overview/ (last accessed: June 2023)
[30]The list of Voluntary National Review can be found here: https://commission.europa.eu/strategy-and-policy/international-strategies/sustainable-development-goals/monitoring-and-reporting-sdgs-eu-context_en#national-voluntary-reviews (last accessed June 2023)

many MSs have implemented reforms and made investments that align with the objectives of the SDGs, without explicitly mentioning them. This is relevant since the pillars of the RRF are closely related to the SDGs in terms of thematic coverage. The second step of the analysis involves linking the previous assessment to the implementation of the NRRP. Specifically, this second step focuses on identifying which of the previous policy commitment will be implemented through the Recovery Facility.
In order to facilitate the analysis and the interpretation of the results, the SDGs are categorised according to thematic aspects, as done in previous studies. The classification is divided into: social SDGs (1, 2, 3, 4, 5 and 10), environmental (6, 7, 11, 13, 14, 15), economic (8, 9, 12) and political (16 and 17).

2.3. Results of the NRP analysis: SDGs

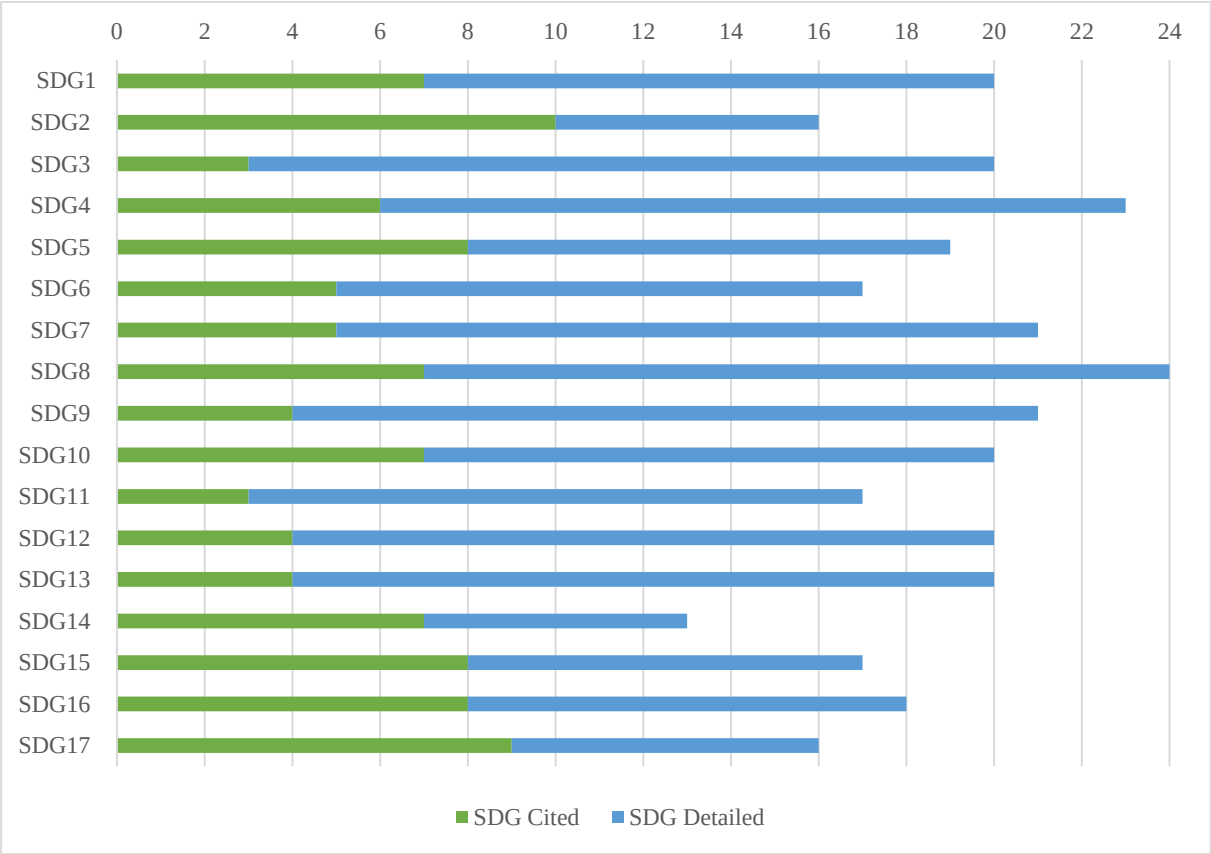
The main goal of the NRP is to outline the planned policies of each MS for the upcoming years and their adherence to CSRs. However, these documents vary in terms of the information provided, particularly regarding the progress made in achieving sustainable development goals. To address this issue, the study group categorizes the NRPs based on the characteristic and level of detail regarding the implementation of the SDGs. This initial stage ensures a comprehensive interpretation and proper comparison of the analysis results among MSs.
To facilitate comparisons of the analysis results over time, it is also crucial to consider the changes in the structure and objectives of the NRPs. In previous years, the integration of the European Semester and SDGs took different forms, partly due to variations in the structure of NRPs and the temporary replacement of NRPs by NRRPs in the 2020-2022 period in certain countries. However, as of 2023, the focus of the CoR's analysis has returned to NRPs.

Annex II '*NRPs' structures and main differences*' shows the varying configurations of different 2023 NRPs and so the different sections included in the documents that are often omitted or rearranged to give them a different significance. The following analysis, by MS, seeks to provide a comprehensive overview of the quality and level of detail regarding the planning of the SDGs along with potential reasons for instances of NRPs that appear to deviate from the focus on Agenda 2030. Figure 4 presents the number of MSs that either simply cites the SDGs or details specific policies related to it.[31] This figure presents an overview of the information provided by the NRPs, which is further explained in the text below. It is important to note that several MSs, while not directly citing the SDGs in question, have nonetheless implemented measures that should impact their achievement; this aspect is captured in the analysis of the thematic dimension

[31] For all the figures presented in the study, the Belgian NRP considered is the one written at federal level. Furthermore, Estonia opted for a different document than the NRP, but the analysis was conducted with the same methodology, see the next paragraph for more information.

of the SDGs. From the figure below, it can be noticed how, in most of the cases, all the SDGs are at least cited through the different NRPs. This seems to be a promising result for the consideration of these goals within the documents, with an average of about 19 MSs citing each SDG. Moreover, for almost all SDGs, there is a prevalence of cases where they are detailed by the NRP rather than only mentioned. The SDGs most cited and detailed are SDG 8 - Decent work and economic growth and SDG 4, - Quality education; this highlights that the focus on employment aspects and the consequent need to improve the education and training of the population remain priorities for the MSs.

Figure 4 - Quality of information on SDGs, all MSs



Source: Study team elaboration based on the analysis of 27 NRPs

The graph above highlights the quality of the information within the different NRPs. A more detailed presentations by Member State is available in annex. However, as emerges from the analysis of the individual documents presented below, it is evident that the measures presented within NRPs often address SDG-related issues indirectly, particularly in relation to climate and environmental protection.

The next paragraph provides an overview of the NRPs documents in connection with SDGs integration and NRRP, here are some common patterns and findings:

- Almost all programmes at least cite all SDGs, and provide a specific chapter dedicated to the achievement of SDGs. While the level of details in

these chapters vary, most MSs also provide details regarding specific measures to achieve the SDGs.

- The NRPs considered to be the most accurate are those that mention, in a particular chapter or throughout the text, all or almost all of the SDGs and of which they detail the actions that can enable their implementation, thus showing a good alignment of policies with the Agenda 2030. This is, for example, the case of Spain whose NRP not only mentions the SDGs, but also specifies measures and/or strategies outlined throughout the document. Each goal is explicitly mentioned and many of them are accompanied by detailed information such as budget allocation, strategies, policies and more.
- There are, however, cases where the SDGs targets and related measures are not well outlined. Although the NRP may present a specific chapter that is designed to cover their implementation, the latter does not provide enough information to highlight the role of the UN goals in the MS policy vision. A case in point is the Slovenian document, in which one notices the absence of references to several SDGs, with no specific chapter assigned to them.
- In the case of many NRPs, the MSs have left the reporting of the SDGs and related measures to other documents, such as the UN Voluntary National Review.[32]
- The previous analysis done on the NRRP (CoR, 2022) clearly presented a different scenario, with most plans only implicitly mentioning SDGs and very few linking NRRPs components to the achievement of the goals. This difference is due to the evolving nature of the document, where the NRP explicitly requires MS to present their progress towards the SDGs, a requirement that was not present for the NRRP.
- In the 2021 analysis (CoR, 2021) the study only provided an assessment of eight NRRPs (Belgium, Croatia, France, Germany, Italy, Poland, Romania and Spain). The SDGs are not an explicit reference in all NRRPs. In some cases, they are implicit, with few or even no targets mentioned. However, most of the SDGs are addressed in relation to the area of competence covered; the 'economic' SDGs, and thus the 'economic' topics, seem to be covered more than the 'environmental' and 'social' ones.

Austria directly mentions 9 SDGs out of 17. Despite the number of goals mentioned, the specificity of the goals (i.e. whether budgets, projects, strategies, reforms or monitoring mechanisms are mentioned in connection with the SDGs) are not detailed. Often, specificity is taken from the text of the NRP but without a direct link to the UN goals. This could be due to the drafting by this Member State

[32] Nine EU Member States have submitted their 'Voluntary National Review' in 2023: France, Ireland, Lithuania, Romania, Belgium, Slovakia, Portugal, Croatia, Polonia. While Greece, Italy, Latvia, Netherlands and Luxembourg have submitted it in 2022. To access all the documents: https://hlpf.un.org/countries (last accessed August 2023)

of additional documents (2020 first Volunteer National Report on the implementation of the SDGs; July 2024 Voluntary National Review; 2023 Report on the implementation of Agenda 2030 in and by Austria 2020-2022) describing more specifically the situation in Austria with respect to the Agenda 2030. For almost all the SDGs mentioned (7 out of 9), measures under the RRF/NRRP are also expected to be involved, in a collaborative effort between instruments.

The NRP for **Belgium** reflects the governance structure and the subsidiarity principle of the MS. Therefore, while the MS presents a federal NRP, this is also declined in each sub-level entity: Flanders, Wallonia, Brussels Region and the German Community. The governance of the SDGs is detailed at national level, and coordinated by the Inter-ministerial Conference on Sustainable Development, that is also responsible for the preparation of the second Voluntary National Review presented in July 2023 to the UN. The government has adopted a Federal Plan for SDG in 2021, but each region and government maintains their governance of the SDGs and implement their monitoring systems. The NRP at federal level only cite a limited number of SDGs and measures to achieve them.

Bulgaria specifies in more detail which measures are associated with each goal, mentioning almost all 17 goals, and often also giving a good level of specification (12 out of 16) meaning the identification of budgets, projects, strategies, reforms and monitoring systems related to the goals.
The goals most reliant on the NRRP/RRF are predominantly associated with the environmental dimension. This is consistent with the share of its NRRP allocation dedicated to the 'green transition' pillar (more than 50%). Despite the low rate of implementation of the RRF, in terms of fulfilled milestones and targets, this instrument is predominantly linked to the achievement of the environmental dimension.

Croatia details the measures and reforms planned under the NRRP within the chapter 'key answers to economic challenges', in response to the CSRs. As several other NRPs, the programme illustrates the progress towards implementing the UN SDGs in an ad-hoc chapter. The programme reports on all the goals, specifying the planned interventions that contribute to the goals' achievement. Nonetheless, some goals are less detailed than others, for example, SDG1 and SDG3 are addressed but their implementation is not explored. The MS also presents an annex summarising all measures connected to the SDGs, underlining if these are financed through the RRF. A short explanation of the estimated qualitative and quantitative effects of these measures is also present. Within the annex, no measures are listed for SDG5 – gender equality, SDG13 – climate action, SDG14 – life below water, SDG15 – life on land and SDG17 – partnership for the goals.

While the **Cyprus** NRP includes a dedicated chapter addressing progress towards the SDGs, it does not provide a detailed examination of each individual goal. Instead, it approaches them from a broader perspective, encompassing themes such as Green transition, Social fairness, Macroeconomic Stability/Digitisation, and Building Forward Better/Next Steps. As a result, none of the SDGs are directly mentioned, although the text contains numerous measures that align with the UN goals, including the presence of projects, strategies, reforms, and more.
However, Annex 5 of the NRP contains the 'Description of main forward-looking measures and their estimated impact,' which encompasses all the SDGs. Additionally, Cyprus's NRP primarily focuses on explaining the utilisation of the NRRP funds and centres around the economic recovery of the country. Each topic consistently references the 'Main RRP Reforms and Investments' as well as the 'Main reforms and investments undertaken outside the RRP framework'.

In the NRP drafted by Czech Republic, the chapter regarding the policy responses to the CSR is structured in paragraphs that correspond to the six pillars of the RRF and details measures implemented as part of the second payment request. These are mostly focused on economic aspects of the policy objectives with a specific focus on digitalisation. The separate chapter dedicated to the progress in achieving the SDGs, makes references to the interventions detailed previously in the document. The reference is somewhat generic, limiting to a citation of previous paragraphs, sometimes without mentioning specific measures or reforms. The chapter instead details the trend in implementing the SDGs.

In June 2021, the former Danish government presented a National Action Plan on the 2030 Agenda and the 17 SDGs. While still pursuing the Agenda 2030, **Denmark** ranks among the top countries worldwide in terms of achievement of SDGs and has consistently shown performance above the EU average. For this reason, the chapter on SDGs presents only reference to measures related to SDGs 4, 12, 13, 14 and 15. Some of the initiatives and targets planned to achieve these SDGs are nonetheless scarcely described and/or not yet implemented.
In the chapter 'Key policy response', the Plan details the initiatives that are financed through the NRRP and those financed outside the Plan. In annex, the NRP provides details on the state of implementation of milestones and targets of the NRRP. Nonetheless, the Danish NRRP is focused on limited policy areas and does not support any measures for the education and school sector, employment initiatives or initiatives in the social areas.

BOX 2 – Brief explanation of the plan Estonia 2035

The Estonia case

Estonia stands out from other MSs by adopting a unique approach to the NRP planning and implementation. Instead of the traditional format, Estonia introduced a new plan called 'Eesti 2035' (Estonia 2035 – EE2035) in 2021. This action plan presents a longer timeframe and serves as the country's national

reform plan, aligning with the economic coordination of the European Semester and Regulation (EU) No. 2021/241, which establishes RRF. 'Eesti 2035' is built upon Estonia's long-term development strategy outlining its goals and action directions. The development plans and programmes derived from ‘Estonia 2035’ will also incorporate the sectoral goals of Estonia's EU policy and contribute to achieving global SDGs. The progress and implementation of ‘Estonia 2035’ will be evaluated through the annual Estonian country report prepared as part of the European Semester, along with subsequent CSRs.

‘Eesti 2035’ and RRF

The Estonian government continuously updates its NRRP, but 'Eesti 2035' includes interventions that are not reliant on the RRF. The decision to exclude the RRF from 'Eesti 2035' is because the plan's measures are designed to be more enduring and flexible, compared to the limited impact of the RRF's emergency measures. The RRF only covers specific parts of the development plans agreed upon with the EC, while 'Eesti 2035' serves as a link between the government's political priorities and long-term development objectives.

The LRAs’ involvement

The Estonian plan, 'Eesti 2035', emphasises collaboration with local authorities, although it provides fewer detailed descriptions of institutional matters and stakeholder involvement compared to other NRPs. Public consultation is crucial during the annual renewal process, facilitated by the 'Opinion Journey,' which engages individuals from across Estonia to gather opinions and ideas for implementing the action plan. Many activities in 'Eesti 2035' are coordinated between relevant ministries and regional/local authorities, fostering collaborative implementation. These meetings involve direct communication between each ministry and local authorities, and their outcomes influence the EE2035 plan.

‘Eesti 2035’ and the SDGs

'Eesti 2035' is closely aligned with the achievement of the Sustainable Development Goals (SDGs), serving as a fundamental framework. The plan's development goals and requirements have been formulated considering these global objectives from the beginning. The SDGs play a significant role in the annual renewal process, influencing the planning of new measures in the Estonian action plan. Estonian reports on both 'Eesti 2035' and the SDGs are harmonized to ensure coherence. The implementation of the SDGs is integrated into the development plans and programs within 'Eesti 2035,' where

‘development plans’ refer to sector strategies and ‘programmes’ detail specific measures and budgets for execution.[33]

Finland takes a leading position in the implementation of the UN Sustainable Development Goals and the 2030 Agenda. This is likely the primary reason why the NRP specifically focuses on and mentions certain SDGs (15, 2, 12) that concern biodiversity, which is a key challenge for Finland.
However, all SDGs are comprehensively addressed in Appendix 4, titled "Implementation of the UN Sustainable Development Goals (SDGs)." This appendix provides a detailed account of each specific SDG, including a list of the main measures undertaken and their estimated impact. The level of detail is high.

France has elaborated a ‘National Roadmap’ for the 2030 Agenda, adopted in September 2019, that includes an implementation framework defined by six thematic issues based on the 98 indicators to monitor the SDGs. The NRP details the progress made for each SDG, highlighting the ones in which the Country is ‘on track’ to achieve its targets and the ones for which more efforts are required. In the latter case, especially for SDGs 6, 10, 11, 15, 16 and 17, the Programme details the evolution of the SDGs’ progress and possible measures to achieve the Country’s target.
In the chapter dedicated to ‘Key response to major economic and social challenges’, France envisions four main objectives: i. Response to the environmental emergency; ii. Achieve full employment; iii. Ensure the energy, economic and digital sovereignty of France; iv. Build the Republic of equal opportunity. Each objectives presents a paragraph dedicated to the reforms and investments implemented within the NRRP. It is noteworthy that around 50% of the NRRP resources are dedicated to the ecological transition, therefore its implementation primarily impacts the environmental SDGs.

The **German NRP** contains a specific chapter dedicated to showcasing progress on the topic of SDGs, but it predominantly focuses on two particular SDGs (SDG 8 – Decent work and economic growth and SDG 3 – Good health and well-being). Consequently, only these two goals are explicitly mentioned. However, many other goals are considered within the measures outlined in the plan, even though they are not directly cited. Despite the lack of direct mention, the NRP includes numerous actions that can be attributed to the SDGs and provides a substantial level of detail regarding these actions.

Greece drafted the country’s second Voluntary National Report on UN SDGs in 2022, which was the result of three distinct cycles of government, stakeholder and

[33] The information for drafting this content was partly from written contribution of a representative from the Estonian Government Office.

public consultations. The Country is now debating structural initiatives and reforms regarding Sustainable Development, which should embrace better delimitation of competencies, design of a permanent networking and dialogue mechanism with stakeholders and drafting of a National Sustainability Strategic Plan. Moreover, in 2020, the General Secretariat for Legal and Parliamentary Affairs drafted a new comprehensive and redesigned 'Manual and Template on Regulatory Impact Assessment' (RIA), accompanying all draft laws and secondary legislation of major economic or social importance. The new RIA focuses on various aspects, including the potential effects of proposed regulatory measures. It considers six overarching legislative themes that are closely linked to the SDGs. In addition, the government has introduced a dedicated digital platform for managing documents and processes related to conducting regulatory impact assessments.

According to the **Greek NRP**, the NRRP is being successfully implemented and is considered to be a '*key accelerator of the country's performance towards the SDGs as its reforms and investment are inextricably linked to the core priorities and objectives of the 17 Goals'*. Every paragraph of the chapter 'Key policy response' distinguishes between measures implemented through NRRP and outside of its scope. Despite the intention to streamline SDGs in the planning and implementation of regulatory measures and investments, apart from the general statement cited above, the NRP rarely describe the impact of specific SDGs in connection with reforms and investments described in the chapter 'Key policy response'. Nonetheless, the chapter dedicated to the SDGs presents in detail how the MS intends to address the SDG-related gaps and challenges identified in the Country Report for Greece and, in several cases, cites the measures and reforms planned through the NRRP. Additionally, the MS presents a detailed annex dedicated to reporting on SDGs.

The **Hungarian** NRP presents a short chapter dedicated to the SDGs progress, all goals are cited with references to the policy chapter, but these are usually generic and do not provide a clear understanding of how the measures should aid in the progress to the SDGs. For example, the programme reports *'The promotion of organic farming and the development of small agricultural farms contribute to the achievement of the goal concerning food (SDG 2), especially to proper nutrition and a healthy lifestyle'.* While most of the Hungarian NRRP is focused on the twin transitions, the measures details in the NRP are mostly related to social aspects, in particular to support the response to the crisis.

The **Italian** NRRP, given its substantial allocation and planned reforms, will serve as the primary reform and investment initiative for the MS in the coming years. It represents the biggest challenge at the technical, organisational and coordination level between administrations and levels of government. The NRP provides Italy with a venue to illustrate the actions undertaken within the recovery efforts. The

significance of the NRRP explains the relationship between the SDGs and the NRRP/RRF, highlighted in the National Sustainable Development Strategy (SNSvS) and reported in the NRP 2023. The SNSvS, in fact, links its measures to the SDGs and the Missions of the NRRP, establishing a more direct collaborative approach towards achieving common objectives.
Regarding the SDGs, they are initially presented based on different dimensions, such as environmental sustainability, equity, productivity, and macroeconomic stability. Subsequently, there is a specific focus on those SDGs that have a greater impact within each sphere of intervention. Notably, the social dimension contains the highest number of mentioned and specified SDGs, encompassing all the goals within that dimension.
In general, the Italian NRP directly addresses a significant number of SDGs (10 out of 17). For the few SDGs that are not explicitly mentioned in the text, actions and reforms related to them are still specified, particularly in the environmental field (an additional 3 SDGs).

Ireland describes an interesting 'whole-of-Government' approach to the SDGs, where each Minister has specific responsibility for implementing individual SDG targets related to their roles and functions. The Minister for the Environment, Climate and Communications maintains the overall responsibility for promoting the SDGs. In this context, Ireland has elaborated a SDG National Implementation Plan for 2022-2024, detailing 5 strategic objectives, including: *'embed the SDG framework into the work of Government Departments to achieve greater Policy Coherence for Sustainable Development* and *'integrate the SDGs into Local Authority, work to better support the localisation of the SDGs'*. Details on the measures and practical aspects of these plan are not described in the NRP, but the national priorities outlined in the response to CSRs reflects *'the principle of the European Pillar of Social Rights, along with international commitments, including progress made on achieving Ireland's SDGs targets'*.

Latvia presented the Report on the implementation of the SDGs to the UN HLPF in July 2022, the NRP refers to this document for further information on the SDGs' progress. Latvia therefore presents its shortcomings in achieving all the SDGs and the necessary measures to improve, but most of the measures are described in general terms and the connection to investments and reforms under the NRP is not immediately evident. Moreover, within the implementation of the EU Pillar of Social Rights, whose objectives are in line with the UN SDGs, Latvia has set ambitious goals for 2030 in the areas of employment, training and poverty reduction, but the NRP does not describe how the MS intends to reach these goals. The progresses in implementing the NRRP are described throughout the text, the first milestone and targets reached in 2022 are in the fields of inequality reduction, rule of law and digital transformation.

Upon initial examination, the **Lithuania** NRP demonstrates an intermediate level of specification and detail. This can be attributed to the fact that not all the SDGs are explicitly mentioned, and even the ones that are discussed (divided for area of action – accessible, reliable and sustainable energy; conservation, restoration and sustainable use of forest, land, biodiversity; health; inclusive, equitable and quality education; and sustainable and inclusive economic growth and high-level productivity, while ensuring adequate and well-paid working conditions and the progress) are not always sufficiently specified to understand their implementation approaches. Nevertheless, the document suggests that Lithuania aims to create a plan where each strategic goal contributes to the realisation of at least two SDGs. It is emphasised that the implementation of strategic goals should ensure the alignment of social, economic, and environmental aspects. Moreover, to measure the progress of the implementation of the horizontal principle of sustainable development, monitoring indicators are used, one of them is the SDG index.

To align with the SDGs, **Luxembourg** not only adopted the Third National Sustainable Development Plan (PNDD) in 2019, but it also carried out the second Voluntary National Review of the 2030 Agenda's implementation. The PNDD serves as the primary tool for implementing the SDGs in the country, connecting national policies to international commitments. While the NRP considers the mainstreaming of the SDGs and facilitates policy orientation towards them by monitoring progress and coordinating efforts at the national level, it focuses on key SDGs (1, 4, 7, 12, and 13) that are deemed most crucial for the nation. These selected SDGs are specified along with their main measures within the NRP.
Luxembourg's resources related to the RRF are relatively limited, amounting to 0.11% of the RRF allocation as a share of the country's GDP. Despite this, the NRP includes a sub-chapter dedicated to the 'Status of RRF-funded projects. It is noteworthy that Luxembourg has experienced a more robust economic recovery compared to the European average, leading to a reduction in its RRF allocation from EUR 93.4 million to EUR 82.7 million.

The NRP for **Malta** follows a structured approach based on four dimensions of competitive sustainability, while also aligning with SDGs. Each key policy response, encompassing areas such as environment, productivity, macroeconomic stability, governance, and the tax system, is associated with specific SDGs aimed at achieving the desired outcomes.
Integrating the SDGs into the budget process has been an annual exercise undertaken by the Government since 2019. This exercise aims to enhance overall policy coherence and better position the country to achieve the ambitions and targets set out in the UN 2030 Agenda for Sustainable Development. Throughout this process, the Government engaged in an extensive and thorough analysis of the contributions of various measures and initiatives across ministries toward SDGs implementation.

Chapter 4 of the report presents detailed progress on the SDGs, divided into two sub-chapters: ‘Malta's Sustainable Development Strategy’ and ‘The Budgetary Process and the SDGs’. These sub-chapters are further subdivided by Maltese macro-themes, providing a comprehensive overview of the nation's efforts in advancing sustainable development objectives.

The **Dutch NRP** is comparatively shorter than the other programmes, despite several annexes describing both the response to CSRs and the process of consultation of social partners. In the chapter ‘Key policy response’, the MS details the progress in implementing the NRRP, by underling policies that are implemented through this instrument and outside its scope. According to Dutch authorities, the NRRP supports a wide range of measures, from labour market reform to green transition, digitalization, healthcare, housing market, measures to prevent money laundering and countering aggressive tax planning. The alignment of the NRP with the SDG is talked about in general terms, on the basis of the four dimensions of ‘competitive sustainability’ (environmental, productivity, fair welfare, microeconomic stability), without citing specific SDG or specific measures. The programme reports the trend for all SDGs based on the ‘Monitor Broad Welfare & Sustainable Development Goals’ that *‘describes the progress of the Netherlands with regard to broad welfare aims and SDGs on the basis of 280 different indicators’*.

Without considering Annex 4 - ‘Actions of the NRP relating to the Sustainable Development Goals (SDGs)’ – the **Polish NRP** provides a considerable amount of detail regarding the SDGs. Nearly all of the Goals are mentioned, although not all measures are explicitly and unquestionably linked to their respective SDGs. A relatively small number of cited SDGs (9 out of 16) are also supported by the NRRP/RRF instrument. The NRP specifically outlines the measures supported by the NRRP (KPO) for each policy response to the CSRs.

The **Portuguese NRP** 2023 is aligned with the SDGs according to the economic, social and environmental policy options. In the specific SDGs’ chapter most of the SDGs are cited (9 out of 17) and then specified. In annex, the MS presents an additional level of detail: Table 4 - Report on the SDGs: description of the main measures and their estimated impact. This table encompasses all the SDGs, along with their respective main measures and the estimated impact.
Portugal's commitment to the Agenda 2030 and its alignment with the SDGs is further evident through the adoption of the ‘2023 UN National Voluntary Review’ and the ‘National Roadmap for Sustainable Development 2030.’ Another planning tool, the Portuguese Cooperation Strategy (ECP) 2030, reinforces Portugal's synergies with the SDGs by presenting sectoral priorities in accordance with the principles of the 2030 Agenda for Sustainable Development.

Romania has adopted a National Strategy for the Sustainable Development of Romania 2030, for which the Country has developed an Action Plan of implementation. In this context, the Country has also developed a set of indicators based on national and European data to establish a measurement framework to achieve the Agenda 2030 targets. This framework includes 291 indicators (243 single indicators and 48 multiple indicators), of which 99 main indicators and 192 additional indicators. Moreover, the National Action Plan has pushed for inter-institutional coordination to provide a holistic and coherent approach to the implementation of the 2030 National Strategy. In this regard, Romania has mapped the contribution to each SDG for each macro-categories of measures described in the NRP. Nonetheless, while all SDGs are taken into consideration, the connection between the measures described and the SDGs cited in several cases is not clear, as the SDGs are merely mentioned. The chapter on 'key policy response', for each theme, also includes a specification of the measures financed and reform achieved through the NRRP. Measures financed through other means refer mainly to Cohesion Policy Funds. It is significant to notice that, within the NRRP, Romania presents an ambitious plan of reforms in all areas pertaining to the SDGs.

The **Slovenia** document noticeably lacks mention of several SDGs; only the pillars of cohesion policy are referenced. However, it is possible to identify connections with the SDGs through the description of the measures outlined by Slovenia, albeit without direct mention.

While the specification of relevant CSRs, SDGs, and EPSRs is provided for each field of action, the selection of SDGs made by **Slovakia** does not appear accurate as it attempts to encompass too many goals in relation to the actual measures implemented. However, the spheres of action are clearly defined, and it is easy to identify the actions and reforms undertaken. The document also specifies which measures are part of the NRRP for each field of action.
Nevertheless, from a formal perspective, Slovakia explicitly mentions nearly all SDGs, with direct specifications for at least 11 out of the 16 goals considered.

Spain seems to be a very good model when it comes to SDGs. The SDGs chapter in Spain's programme not only mentions the goals but also specifies where the corresponding measures or strategies can be found within the chapter titled 'Key policy response' that describes the response to the CSRs. Each goal is explicitly mentioned, and many of them are accompanied by detailed information such as budget allocation, strategies, policies, and more.
In particular, the environmental section of the SDGs in Spain's programme demonstrates a strong connection with the RRF/NRRP, which supports actions aimed at achieving environmental objectives.

Highlighting Spain’s best practices, it is worth mentioning that in June 2021, Spain approved the 2030 Sustainable Development Strategy. This strategy involved collaboration among territorial administrations and civil society agents and serves as the primary tool for advancing the Sustainable Development Goals (SDG) and the United Nations 2030 Agenda.

Although the chapter on UN SDGs in **Sweden’s programme** lacks detail and directly mentions only six out of the 17 goals without providing specific information about projects, strategies, or reforms, it is emphasized that the entire programme aligns with the policy priorities of the Commission's annual sustainable growth strategy, as well as Agenda 2030 and the UN's global goals for sustainable development.
To provide specific measures for each goal, Annex 4 titled ‘Reporting on the global goals for sustainable development: description of main forward-looking measures and their estimated impact’ is included.
Furthermore, Sweden demonstrates its commitment to the 2030 Agenda by appointing an Agenda 2030 delegation, developing an action plan for Agenda 2030, designating a national coordinator for Agenda 2030, and introducing a bill on the implementation of Agenda 2030. These initiatives serve as evidence of Sweden's dedication to the goals outlined in the 2030 Agenda.

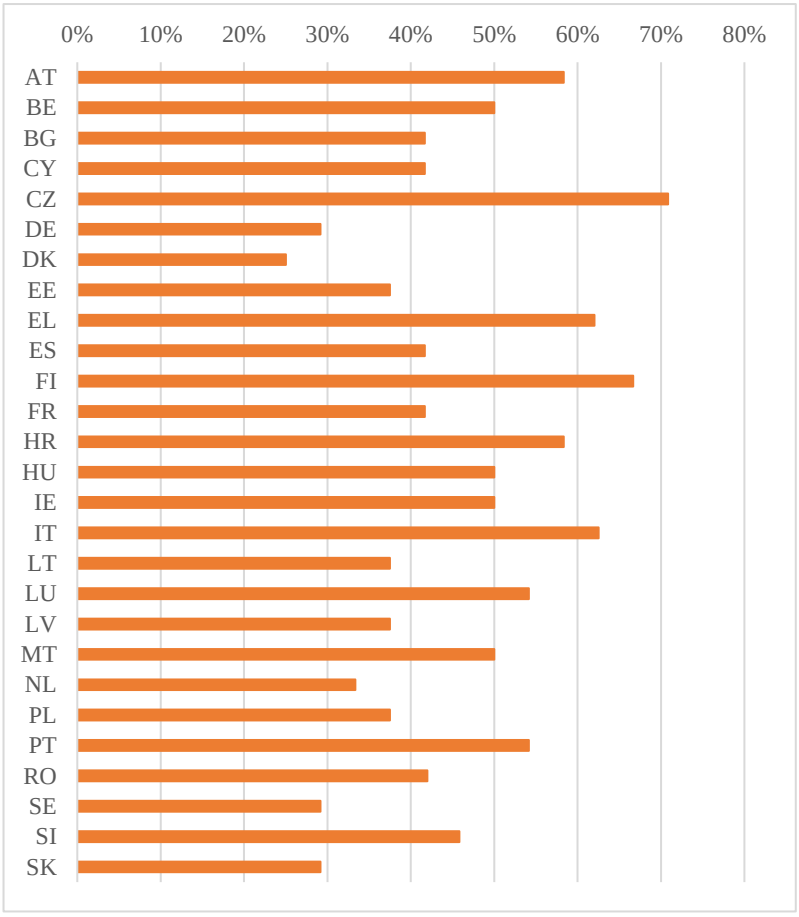
The 17 Sustainable Development Goals can be classified into **four dimensions**, according to the primary themes addressed by the goals. This categorisation offers a framework for focusing the investigation, allowing for easier comparison of the different stages of progress across MSs. As stated previously, the thematic areas analysed by the study are divided into: Social; Environmental; Economic; and Political SDGs. The following figures analyse the four dimensions based on scores calculated by the study team. These scores indicate the extent of integration between the SDGs and the policies outlined in the NRPs. Specifically, they assess whether the NRPs provide detailed implementation of the SDGs across various areas, such as budgets, projects, strategies, and reforms. While not all MSs or SDGs may need additional projects, financial support, or legislative actions to be achieved, it is still relevant to have a comparison of the prevalence of measures in the NRPs directly related to each SDG dimension.

In the tables accompanying each figure, the relationship between the measures implemented to achieve the UN objectives and the European RRF instrument is highlighted (NRRP Score). The varying colour shades in the table indicate the degree to which this instrument is utilised across different dimensions according to the MSs' descriptions. Additional information regarding the methodology used to calculate the following graphs can be found in the Annex I - *Methodology*. For each category, some examples of the integration of SDG in the NRP are presented.

Some common trends emerge from the analysis of the NRPs:

- On average, there is not much variation in the level of integration of SDGs among the various dimensions, except for the political dimension. At the EU level, both the social and environmental dimensions have an average score of 46%. The economic dimension has a score of 58%. Conversely, the political dimension averages at only 22%. More details on the specific SDGs are presented in the description of the dimensions.
- In terms of the NRRP measures implemented that are linked to the SDGs targets, almost all MSs envisions measures that contribute to the economic dimension, apart from Estonia, Lithuania and Sweden. Additionally, the RRF finances projects and envisions reforms in the environmental dimension for all MSs, except Estonia. These results are expected given the focus on the twin transition, green and digital, requested by the RRF Regulation.

Figure 5 – Score of the social dimension of the SDGs in the NRPs



Source: study team elaboration

Table 1 – NRRP score: social SDGs

MS	NRRP Score
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Most MSs reports some information on all SDGs related to the social dimension and have also implemented some measures that are either directly linked to the SDGs or will have an impact on the SDGs. This is also due to the fact that most NRPs detail the progress in implementing the EPRS, whose objectives are in line with the Agenda 2030. In particular, 23 MSs envisions investments or legislation

impacting the SDG 4 – quality education. The SDG 2 – zero hunger is the one less cited, related to this SDG most MSs report measures for agriculture.
Several MSs have implemented measures to maintain households' purchasing power in response not only to the COVID-19 crisis but also to the energy crisis provoked by the Russian invasion of Ukraine.
On the other hand, several MS present a low NRRP scores as these measures are not financed within the Recovery process. As illustrated before, the level of detail regarding the SDGs is not always correlated to the use of the RRF, as it is the case of Czech Republic for the social dimension.

The following examples represent important investments and measures implemented around the EU. These are chosen based on the integration of the social SDGs in the NRP, not necessarily in the NRRP.
Greece has planned substantial reforms to the public health-care system, that will be implemented through the NRRP: For example, in May 2022, Greece legislated a primary health care reform, 'in order to establish a comprehensive primary health care system to target the elimination of health disparities in the country. The cornerstone of PHC Reform is the introduction of the family doctor into the public health system, who is the patient's first point of contact with the National Health System (NHS). In the first quarter of the institution's operation, 3,400 doctors and more than 4,800,000 citizens (50% of the beneficiary population) have joined the scheme'. Greece explicitly cites the SDG 4 'quality education', for its decision to update its curriculum to respond to digital transformation of the economy, by financing through the RRF additional pilot projects for 'digitalised classroom'.

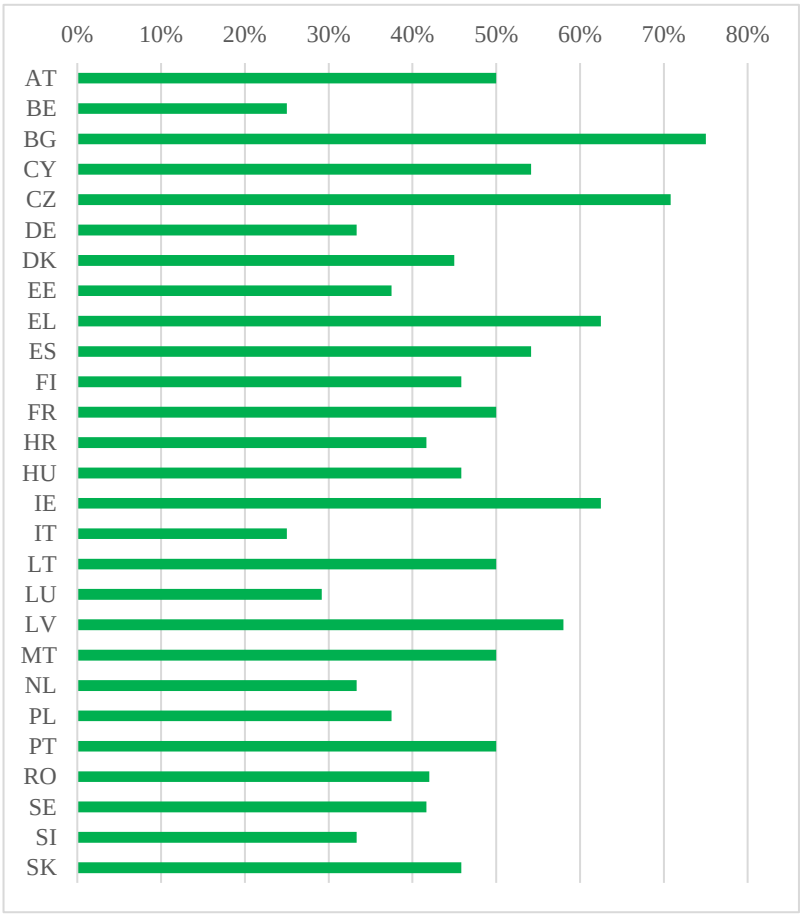
Italy as well underlines the social dimension referring to it in its NRP with the terms 'Equity dimension'. In the Italian Country Report, the Commission stresses how Italy has made limited progress in achieving the targets linked to this dimension. In particular, the country needs to make up for SDG 10 and it has to obtain good results for SDG 3. From an overall perspective, Italy, therefore, needs to act on Goals 1, 2, 3, 4, 5, 8 and 10, most of which are included in the social dimension analysed here.

The **Finnish NRP**, in relation to the measures of the NRRP, illustrates how it incorporates strategies to improve the cost efficiency of health and social services, as well as to strengthen the resilience and equitable availability of these services. It is expected that the actions proposed in the plan will help promote equitable accessibility to health and social services, including addressing the health workforce shortage.
Social issues are central to the Finnish NRP, as evidenced, for example, by the recommendations of the Social Protection Reform Committee, which cover a wide range of areas, including child and family support, work-related disability

benefits, unemployment assistance, the promotion of education and skills development, the provision of housing benefits, the provision of social assistance, optimising the efficiency of benefit and service channels, and modernising the implementation of social security through digitalisation. The aim of this reform is to help ensure the long-term sustainability of public finances by strengthening both employment rates and the functional capacity of the population. This objective will be pursued primarily through structural changes to promote greater employment opportunities, inclusiveness, and overall efficiency.

Several measures planned and implemented by the **Czech Republic** within the social category are linked to the humanitarian crisis given by the Russia invasion of Ukraine. The war has substantially increased, in a short period of time, the number of people granted protection to almost 300,000 Ukrainian refugees. This decision has required the MS to implement measures for the integration of migrant children in schools, starting from kindergarten, including the institution of the position of *Ukrainian teaching assistant* that should aid in the successful integration of Ukrainian children in classes. Moreover, the war also influenced the regular migration of workers from Ukraine that in Czech Republic used to account for around 90% of all third-country migration. At the beginning of 2023, the government approved new legislation to facilitate the access to the labour market for the hundreds of thousands of holders of temporary protection (also connected to SDG 8).

Figure 6 – Score of the environmental dimension of the SDGs in the NRPs



Source: study team elaboration

Table 2 – NRRP score: environmental SDGs

MS	NRRP Score
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As at least 37% of the resources of the NRRP should have been devoted to the green transition, the SDG environmental dimension is well integrated in almost all NRPs. This is particularly evident in the SDG 7 – affordable and clean energy, for which more than two-third of all MSs envision either a specific budget, projects, strategies, or reforms.

In the case of **Romania**, the objectives of the NRP aimed at environmental and climate change policies are extensively reflected in the content of the NRRP. In fact, around 41% of the total amount of the Romanian NRRP resources are

dedicated to pillar I – green transition. The main reforms and investments target water management, forest and biodiversity protection, waste management, promotion of sustainable transport, building renovation, energy policy, green education, etc., thereby directly contributing to SDGs 6, 7, 11, 13 and 15. Some other measures, still contributing to SDGs achievement are financed through EU funds, notability the EU Cohesion Policy programme POIM.

Bulgaria had various reasons to focus more on the environmental component of its policies. This was specifically because with the war in Ukraine, the country experienced a high and continuous increase in energy prices.
With the aim to rapidly reduce the dependence on fossil fuels, Bulgaria has accelerated towards achieving common energy and climate goals through energy savings, diversification of energy supplies and accelerated implementation of renewable energies, taking into account national characteristics and the choice of specific technologies and sources. Investments in digitalisation and sustainable transport will make a significant contribution to the country's ecological and digital goals.

The Latvian government stated that the transformation of the economy is also a central goal for achieving climate neutrality. In fact, the **Latvian NRP** focuses on explaining the measures related to the environmentally thematic SDGs (SDGs 6,7,11, 13,14,15). To emphasise the importance of the climate transition for the Member State - in addition to the adoption of Latvia's strategy for achieving climate neutrality by 2050 - the government decided to create a new ministry. The purpose of the Ministry of Climate and Energy is to promote the achievement of balanced climate neutrality in cross-sectoral policies and economic development objectives and to develop, organise and coordinate climate and energy policy.

BOX 3: RePowerEU

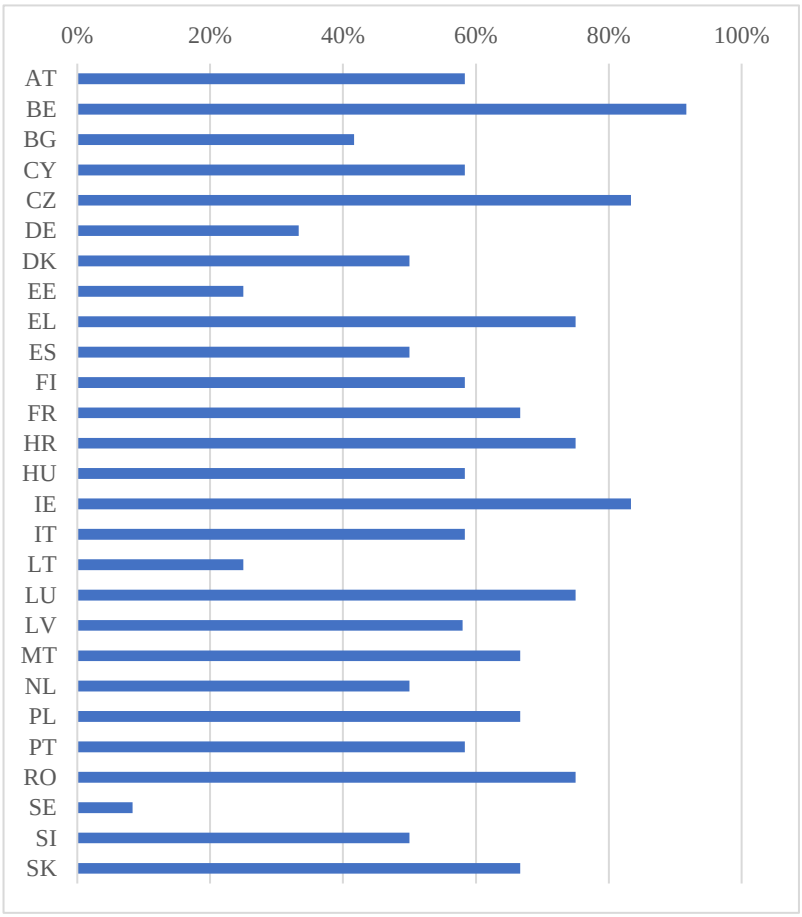
In response to the global energy supply disruptions and consequent high prices for energy caused by the Russian invasion of Ukraine, the EC has approved in May 2022 the REPowerEU Plan[34]. The RePowerEU initiative, by combining investments and reforms, aims at ending EU dependence on fossil fuels and gas imports from Russia by promoting energy savings, diversifying energy supply, and fostering the deployment of renewable resources. The RePowerEU Plan is coherent with the Fit-for-55 proposals, as a part of the European Green Deal that intends to achieve at least a 55% reduction of net GHG emissions by 2030, compared to 1990, and accomplishing climate neutrality by 2050. The REPowerEU Plan is closely related to the RRF as the EC has asked MSs to add to their existing NRRPs a dedicated chapter with new actions to deliver on the REPowerEU objectives. Several MSs have requested the amendment to the

[34] COM(2022) 230 final of 18 May 2022, REPowerEU Plan

NRRPs, this decision is also reflected in the measures described in the NRPs and will probably also influence energy strategies in the immediate future.
For example, in the case of Cezch Republic, the NRP includes a paragraph in the chapter dedicated to the CSRs response on energy and, in particular, on the revision to the NRRP that the MS has submitted for approval to the EC. The Cezch Republic is one of the MS highly dependent on import of natural gas from Russia. The invasion of Ukraine and subsequent sanctions have increased the necessity to diversify its energy supply. Through the RRF, and the additional chapter REPowerEU, the MS intends to increase investments in renewable energy sources, replace inadequate heat sources and implement other mitigation measures to reduce energy consumption, such as the renovation of buildings.
Even within these expansions of the Plan, it is still not clear what role is assigned to LRAs, both in the planning and implementing phases.

ECONOMIC

Figure 7 – Score of the economic dimension of the SDGs in the NRPs



Source: study team elaboration

Table 3 – NRRP score: economic SDGs

MS	NRRP Score
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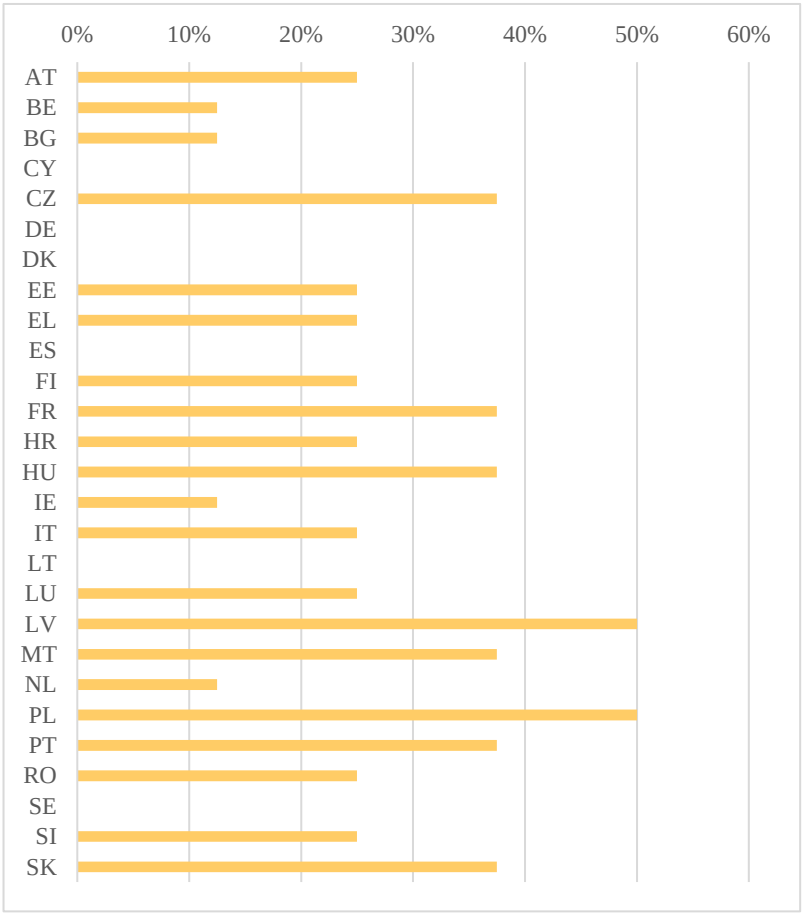
As illustrated before, the SDG 8 – decent work and economic growth is the one most cited among all NRPs. The combination of the response to the crisis and the objective of the digital transition means that very few Countries have not implemented measures in the economic dimension.

Slovakia's NRP focuses on three key areas that have been identified as significant obstacles to achieving economic convergence: allocative efficiency, the labour market, and education.
The government's primary goal is to restore solid public finances while adhering to European and national budgetary regulations. This objective will be pursued through measures such as budget realignment and adjusting the retirement age to match the increase in average life expectancy. Additionally, the government aims to achieve the same objective through a reform in public finance management, which seeks to implement multi-year restrictions on public spending.
Poland is aiming very much at achieving a better economic situation through innovation and digitisation of the various work sectors. Strengthening research is therefore of fundamental importance. Strategic research and development initiatives represent substantial budgetary accomplishments deriving from the state's policies on science and innovation, actively contributing to Poland's societal and economic progress. These programs are formulated based on the National Research Programme, which outlines the main opportunities for scientific research and development efforts.
Furthermore, the pandemic and the crisis phenomena it caused affected various sectors of the economy particularly hard and through many channels, including enterprises (especially SMEs), tourism and culture. The pandemic has shown that for these sectors, the implementation of new business development paths or the diversification of economic activity for Poland is of key importance in order to build long-term resistance to shocks caused by crisis phenomena. This is the reason why an important part of the resources underlined in the polish NRP are focused on providing businesses with access to finance and liquidity.

POLITICAL

Figure 8 – Score of the political dimension of the SDGs in the NRPs



Source: study team elaboration

Table 4 – NRRP score: political SDGs

MS	NRRP Score
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The political dimension is the one less cited by the NRPs, almost all NRPs lack policy measures under the SDG 17 – partnerships for the goals.

Greece has planned an ambitious comprehensive reform plan of the justice system whose key structural reforms are planned within the NRRP. The plan aims to address chronic challenges of the judiciary to promote equal access to justice. The

most important reforms include: a revision of the judicial map across the country to increase efficiency in the administration and the upgrade and expansion of the Information systems within the Justice Sector. The continuous striving to increase the digitalisation of the justice sector is paired with increase investments in the education and selection of Judges, especially to enhance their knowledge of new technologies.

Compared to the other programmes, the **French NRP** details measures specifically related to SDGs 16 and 17. For many years, France has progressively increased its funding for the justice system. Additionally, the country has established mechanisms aimed at diminishing and countering corruption.
As for SDG 17, which focuses on forming partnerships to realise the Agenda 2030 objectives, France has intensified its efforts in terms of developmental assistance by enacting a legislation dedicated to inclusive progress and the fight against global inequalities. By means of its imports within the European market, it contributes to the advancement of developing and less developed nations.

3. The territorial dimension of the recovery

This chapter presents the results of the second part of the study, that serves to assess the territorial dimension of the NRPs. In fact, the involvement of the LRAs is considered crucial to the efficacy of the policy and the achievement of the SDGs. While the specific SDG 11 – Sustainable Cities and Communities – is especially dedicated to sustainable urban development, LRAs have a central role in the implementation of all SDGs. The OECD estimates that coordination with local and regional government is necessary to achieve most SDGs targets. The OECD also reports the disparities at local level still present challenges in achieving the 2030 Agenda, especially regarding central SDGs related to the current crisis, SDG 9 – Industry and innovation and SDG 7 – clean energy (OECD, 2020). These disparities could compromise the effectiveness of the EU in increasing resilience.

The chapter first presents a brief overview of the methodological approach employed for this analysis.

3.1. Methodological approach to the territorial analysis

As in the other parts of the research, the methodology presented for this part of the analysis is based on previous studies and publications to allow for comparison. In particular, the study will assess results in the context of the evolution of the NRP contents and the ES, referring primarily to the following publications: 'A Code of Conduct on the involvement of the Local and Regional Authorities in the European Semester' (CoR, 2015), 'The involvement of the Local and Regional Authorities in the European Semester – Analysis of the 2018 National Reform Programmes' (CoR, 2018) and 'Potential impacts of COVID-19 on regions and cities of the EU' (CoR, 2020). The methodology employed for this study has been adapted and refined starting from the last published study on territorial dimension of the NRRP (CoR, 2021). Given the limited information provided by the NRPs on the territorial dimension, the study team has opted for more simplified scores.

The study team conducts an evaluation to assess the extent to which the NRPs acknowledge and address territorial disparities and challenges faced by LRAs. A key aspect of this assessment is examining whether the plans include policies specifically aimed at addressing these challenges at the local level. Additionally, the analysis examines whether the NRPs demonstrate a clear commitment to involving LRAs in the planning and implementation of these policies. By

examining these factors, the study aims to provide insights into the level of attention given to territorial disparities, the effectiveness of local-level policies, and the role of LRAs in the decision-making processes of the NRPs.

3.2. Results of the territorial dimension's analysis

The graphs below represent the score assigned to each MS regarding the territorial dimension of the NRP. Figure 9 indicates the extent to which the MS has involved the LRAs in the planning, implementation, monitoring and evaluation of the programme. The maximum score of three is assigned if the programme at least cites all three aspects, more details on the way these are addressed by the MSs is presented below. *Figure 10* represents a synthetic score of the degree to which the NRPs take into account the disparities, challenges and policy solutions at local level.

Figure 9 – Score: involvement of LRAs in the NRPs

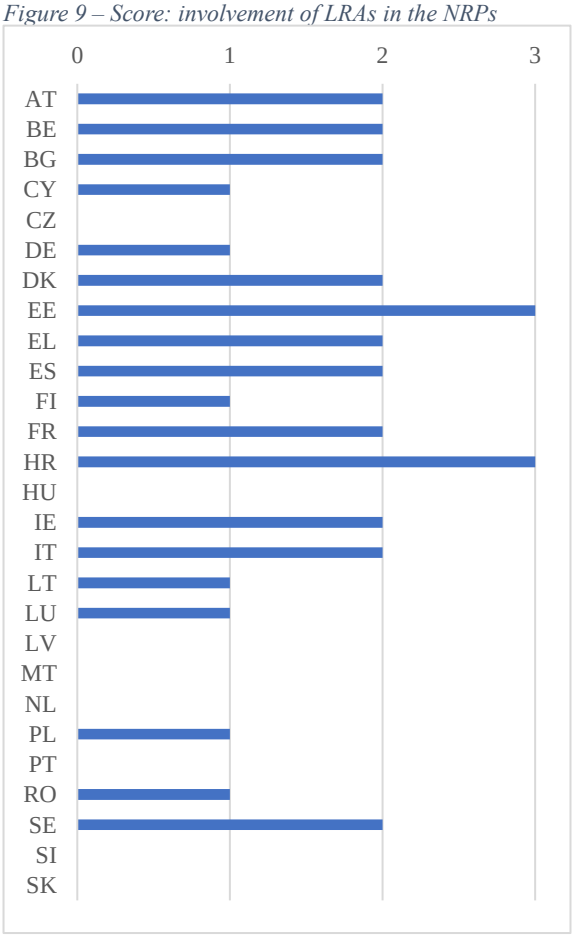
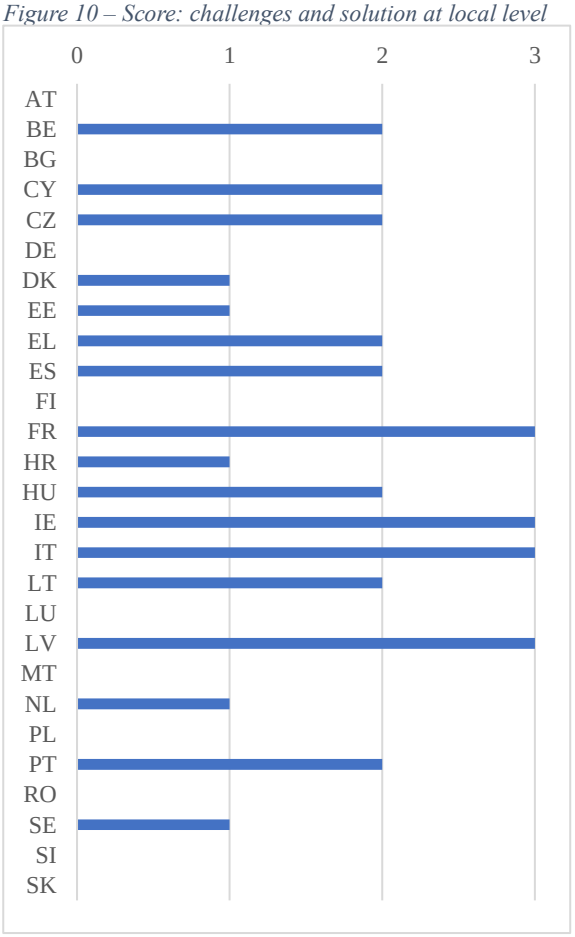


Figure 10 – Score: challenges and solution at local level



- Despite the focus on stakeholders' involvement, the planning of the NRPs seem to remain a centralised exercise, usually under the responsibility of the Ministries with little involvement of the lower level of government.
- Moreover, very few MSs report specific territorial challenges and disparities. These are sometime cited by the NRPs, but mostly left implicit,

without any indication of quantitative measures to assess either the needs of local territories or the effect of the NRP implementation on regions and municipalities.

- As emerged from previous studies (CoR, 2021), LRAs are rarely consulted for the implementation of the measures under the RRF: While not the objective of this study, the lack of involvement of LRAs in the planning of the NRRPs seem to include also subsequent revisions of the Plans, whose governance are usually centralised.
- It is interesting to notice that several MSs rely on substantial allocation of funds from Cohesion Policy, which envisions a more direct involvement of LRAs, both in planning and implementation of the programmes. While this process is not extensively detailed in the NRP, it is nonetheless of relevance for several measures that have a clear territorial dimension, such as the Just Transition Plans whose objectives is directed to specific regions.
- No NRP details a strategy for the 'localisation' of SDGs, as encouraged by several LRAs associations (EUROCITIES, 2020), the OECD and the CoR.

It does not seem that **Austria** focuses particularly on what may be the specific needs of regional realities. The states are generically included in the preparation of the NRP and its implementation.

The **Belgian NRP** is composed of a document at the federal level but include also the governments reports from the three regions: Flemish Region, Wallon Region, German-speaking Community and the Brussels-Capital Region. The involvement of LRAs in the planning and implementation of the NRP is therefore greatly influenced by the multi-level governance structure of the MS. Moreover, the programmes presented by the governments further describe the involvement of social partners at the local level, including local authorities, as in the case of the Flanders Region.

Although **Bulgaria's NRP** does not include the 'Stakeholders' involvement' section, it does place as its main point a balanced territorial development and integrated investments.

Although at a low level, the NRP of **Cyprus** specifies the presence of territorial disparities and mentions possible solutions.

The **Croatian** NRP details a participatory system to encourage consultations with key stakeholders, especially regarding central reforms and investments (decarbonisation measures, amendments to the reforms regulating water service sector, sectoral strategy for transport and others). These consultations seem to refer primarily to economic and social actors rather than LRAs, nonetheless these are often cited for relevant measures. For example, the NRP cites a 'Council for the Reform of Local and Regional Self-Government Units' as being involved in the planning and implementation of the National Plan for the Development of Public Administration, but it is not specified what role the Council has had in the consultation process.

The NRP for **Czech Republic** rarely cites disparities at local level, with the exception of digital infrastructures that, in some part of the Country, are insufficient to implement a modernisation of the networks.
While the programme therefore underlines the necessity to promote more involvement of local actors and increase administrative capacity, it is not very well explained how this could be achieved. Other measures within the programme are referred to specific territories, in particular the ones connected to measures aimed at increasing resilience of territories. The preservation of protected natural areas and waterways have clear territorial dimension, nonetheless, the NRP does not specify how local authorities should be involved in the implementation of these measures. The programme includes almost no details on stakeholders' involvement on the planning of the NRP, dedicating only a paragraph in the introduction to the topic.
Denmark specifies the importance of involving LRAs in the planning and implementation phases of the NRP, for this reason the MS has established a Committee of local representatives, operational since the adoption of the Europe 2020 Strategy. The Committee acts as a forum for dialogue between central and local authorities, meeting annually to achieve consensus on key policy areas (especially growth and employment agenda). The committee is '*continuously briefed on the development of the European Semester, the current European growth and employment agenda as well as the preparation of the National Reform Programme. […] The draft version of Denmark's National Reform Programme 2023 was presented to the Contact Committee and discussed at a meeting of the Committee on March 29th, 2023.'* Members of the Committee had the opportunity to submit comments on the draft Programme but the NRP does not detail to what extent these comments have been incorporated in the Programme. Furthermore, even though the NRP acknowledges the importance of LRAs in the implementation of the measures and reforms planned, little details are provided on how this involvement should be guaranteed.
Germany takes really into consideration local authorities, especially if compared with the other MSs. Even if details are given only when it comes the part of the NRP implementation, the presence of a 'Box 2: *Contribution by the Länder and municipal level to the accelerated expansion of renewable energy'* let us know the importance of the participation of the LRAs, at least in the environmental policies.
In the case of **Greece,** very little or no details are presented on LRAs involvement in planning and implementation of the Greek NRP. However, the document refers to the NRRP for a description of the procedure that has been followed regarding stakeholders' engagement for planning and selection of investments and reforms in the context of the RRP framework. The NRP simply states that *'additional consultation with the key stakeholders is provided for the implementation phase'*, without providing further details. Additionally, the NRP cites the legal basis for public consultation regarding the Ministries' Annual Action Plans but it does not

specify the role of the LRAs, nor how these consultation are taken into account for the drafting of the Plan.
On the LRAs point of view, **Finland** only mentions the participation of the LRAs in the NRP measures planning. For the measures' implementation, LRAs are involved only for health and social services.
The **French NRP** document refers to consultations with representatives of LRAs in its planning phase. The results of these consultations are forwarded to the EC as an appendix to the NRP. Moreover, while still in its inception phase, France has launched in 2022 a participatory system to consult public society and LRAs, the initiative is called the National Council for Refoundation. One of the formats of the Council, 'Territorial CNR' intends to bring the discussion closer to the territories by consulting actors on major policies aspects, such as education, health, barriers to employment, and ecological transition in the territories.
Conversely, the NRP does not describe in detail the role of the LRAs in the implementation of the measures, despite acknowledging the need to account for specific territorial challenges (especially in relation to the overseas territories).
The **Hungarian NRP** describes a process of consultation but does not cite LRAs, either in the planning or implementation of the NRP. The programme describes territorial disparities, especially in terms of demographic challenges and social achievements. For this reason, the programme implements some measures directed at rural areas in the Country, such as child protection services to combat poverty and social exclusion.
In the **Italian NRP**, there is a chapter that concerns the disparities between the most developed regions and the 'Mezzogiorno' of Italy (through the document the LRAs are barely named and considered). Generically, it can be said that LRAs have a medium-low role in the preparation and implementation of the NRP measures, but the real "plus point" is the presence of specific measures outlined for different territorial situations such as that of southern Italy, highlighting disparities, possible solutions and impact.
The **Ireland NRP** acknowledges that some regions of the country are more negatively affected by the transition away from fossil fuel. For this reason, the MS has enacted a 'Connecting Ireland Rural Mobility Plan' that takes into consideration transport poverty in rural areas, and it has also recognized the Midlands region as the region that should benefit from additional funds given its reliance on peat extraction for power generation. Other policies are tailored at the local level, for example the 'Housing First National Implementation Plan' to combat homelessness set targets for each local authority; they are required to develop Housing Delivery Action Plans. The LRAs were also consulted in the planning of the programme, the 'Eastern & Midlands Regional Assembly' raised some issues and provided proposals summarized in the annex to the NRP. The regional Assembly gave their inputs especially regarding housing policies, climate change and energy transition as well as measures related to transport.

Even if it does not clarify the division of regional disparities, the **Lithuanian NRP** takes into consideration LRAs in a generic way for the implementation, then it figures out some main disparities and a programme to try to solve the problem of uneven economy, higher risk of poverty and social exclusion.
For some thematic areas (such as climate actions, environmental protection, or housing measures), the **Luxembourg NRP** provides specific support (legislative, technical and financial references) aimed at facilitating the implementation of targeted interventions by municipalities, but in general the LRAs are not so taken into account.
Some policies aspects of the NRP submitted by **Latvia** take into account regional challenges and specifically include regions and municipalities in the national strategies, for example in the case of digitalization service. Nonetheless, this is not presented in a systemic way through the programme.
At the administrative level, **Malta** is divided into local councils (the districts, on the other hand, are only a territorial division, but without any political competence); there are no intermediate levels between these and the national level. Probably because of this predisposition to centralisation, the LRAs are not considered either in the drafting or the implementation of the NRP.
In the case of the **Dutch NRP**, while the document describes in detail the consultation of social partners and their response through the planning of the programme by dedicating an annex to the topic, little is reported on the involvement of local actors or territorial disparities. The programme generally refers to the 'local authorities' as having an important role in the planning and implementation of both NRP and NRRP but there are no details on how LRAs are consulted or involved.
When it comes the territorial dimension, **Poland** is one of the worst cases met so far. LRAs are practically never mentioned through the NRP, despite a general inclusion of a wide range of representatives of local government bodies in the Team for the European Semester (a facilitator team).
Even if is not mentioned any participation of a shared NRP structuring between national and local level, the **Portugal's NRP** explain in general the presence of territorial asymmetries (not specified in terms of regions) and of a National program made to solve them (National Program for Territorial Planning Policy - PNPOT) as the need to reduce asymmetries between Portuguese regions also involves strengthening the polycentric urban system.
While some of the investments in **Romania** take into account the disparities at local level, especially regarding rural areas, the NRP provides little details on the consultation with local authorities in the planning and implementation phase of the Programme. According to the programme, between November 2022 and February 2023, regional conferences were held to facilitate the implementation of the 'National Strategy for Sustainable Development of Romania 2030', this is not further described but it underlines the importance of LRAs in the implementation

of development strategies. Institutional capacity is cited but it seems limited to central public authorities.

Although sometimes regional and local government bodies are inevitably mentioned, collaboration in the preparation or implementation of the **Slovenian NRP** is never considered, nor are disparities or identifiable problems at the local level highlighted.

In **Slovakia**, the only mention about LRA is in the 'Institutional framework of the NRP': *'The ministers responsible for the economic, social, educational, health and environmental agenda are primarily involved in the preparation and implementation of the NPR. The remaining ministers, plenipotentiaries of the government and representatives of other state administration bodies participate in the creation of the document as part of cooperation in selected areas.'*

No further information is given about the LRAs.

Spain presents good consideration of the territorial dimension, as it not only considers the territorial Public administration for NRP preparation and implementation, but it has also forecasted various governance instruments for this purpose. Disparities and specific needs are also underlined, and some potential solution is included.

Sweden is a good example of a concrete integration of local authorities in the NRP drafting and implementation process. It is also specified the presence of a Swedish Association of local authorities which is part of the reference group for the European Semester.

4. Good practices from two National Reform Programmes

The study has selected two good practices on the integration of SDGs and involvement of LRAs, based on the analysis of the NRPs. In order to select the two practices, the study team has also taken into consideration the relevance of the RRF for these MSs. Both in absolute terms in case of Spain and as the share of their GDP in the case of Greece.

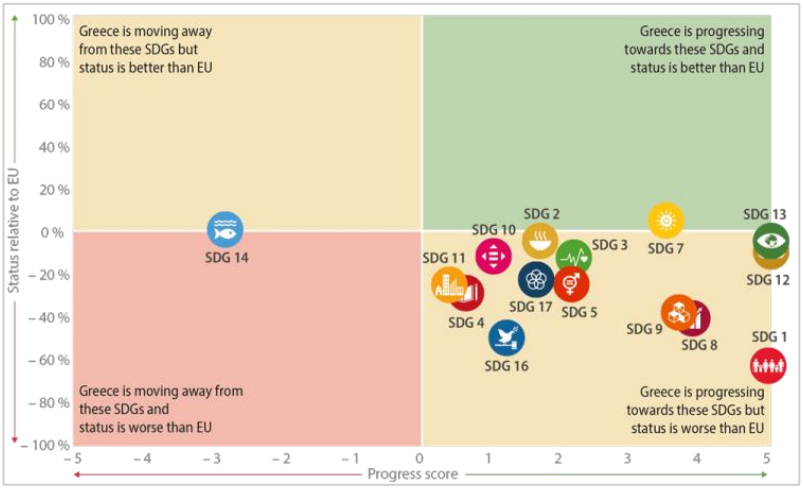
4.1. Greece

General information on the Member State and the National Reform Programme
Population: 10,64 million (2021) GDP: Greece has a GDP less than 40% below the EU average (2022: EU =100; EL= 68). Categories of regions according to Cohesion Policy programming 21-27: → In transition: Attiki; Notio Aigaio → Less developed Voreio Aigaio; Kriti; Anatoliki Makedonia, Thraki; Kentriki Makedoia, Dytiki Makedonia; Ipeiros; Thessalia; Ionia Nisia: Dytiki Ellada; Strea Ellada; Peloponnisos The Greek NRP includes a detailed chapter on SDGs progress and an annex that is dedicated to the SDGs, including measures planned in the NRP and an evaluation of their impact on the goals. The NRP and related annex reports on all SDGs. The UN Voluntary Review submitted in 2022 has greatly influenced the level of details present in the NRP. The NRP does not describes in detail the process of stakeholder involvement but makes reference to additional documents (including the NRRP) and mechanisms that guarantee a whole-of-society approach to the SDGs implementation, including the participation of LRAs.
Governance of the Agenda 2030, SDGs achievements and monitoring
The figure below synthetically represents the progress towards the SDGs of Greece in relations to the EU average.[35] As showed by the figure, for most SDGs the achievement in Greece is below the EU average but, with the exception of SDG 14 – Life below water, the MS is showing positive progress in implementation. Therefore, despite the low starting point with respect to the

[35] For more details on how this figure is calculated and should be interpreted, please refer to the Eurostat Report on SDGs (Eurostat, 2023), pg. 315 and to the Eurostat Methodology page: https://ec.europa.eu/eurostat/web/sdi/methodology (last accessed August 2023)

EU, Greece is showing a positive trend over time for almost all SDGs. Nonetheless, some limitations of this assessment, as already cited in this study, persist. Most importantly, the progress score assesses only the trajectory of the SDGs achievement, without taking into consideration the target values, as most EU targets are only valid for the aggregate EU level.

Figure 11 Progress in the SDGs implementations, Greece-EU comparison



Source: Reported from Eurostat (Eurostat, 2023)

Greece submitted its UN Voluntary National Review (NVR) in 2022 (UN, 2022), and the level of detail provided on SDGs in the NRP reflects this process.

The Greek NVR outlines the governance of the Agenda 2030, whose main responsible body is the Presidency of the Government. Within the Presidency, key units collaborate for the achievement of the Agenda: the General Secretariat of Coordination (GSCO), the General Secretariat for Legal and Parliamentary Affairs (GSLPA), and the Special Secretariat for Strategic Foresight (SSSF).

The GSCO's main mission is to ensure coherence and coordination of government work, particularly policies related to the SDGs. The GSLPA focuses on integrating sustainability principles into the legislative process, ensuring coherence in law-making. The SSSF is a newly established unit responsible for identifying future challenges, trends, risks, and opportunities, particularly in areas like the environment, artificial intelligence, energy, and international relations. Its aim is to support long-term strategic planning and decision-making by providing information related to sustainability and the country's resilience. Alongside the Presidency, an Inter-ministerial Coordination Network for the SDGs, established in 2016, facilitated the coordination with the presidency to mainstream the Agenda in the policies decisions enacted by the Ministries. The Agenda see also the collaboration of the Parliament and the Hellenic Statistical Authority. Lastly, the governance of the Agenda 2030 is complemented by the **multi-stakeholder mechanism** for the SDGs, which includes civil society, social partners, academic and research community and LRAs. The NVR acknowledge the importance of establishing a permanent and structured framework for stakeholder dialogue and cooperation.

The Greek NVR was prepared with the guidance of the Working Group on the SDGs, set up within the Presidency of the Government. This Working Group, as reported in the NRP, acted in close cooperation with the main stakeholders, with the aim to apply a whole-of-government and whole-of-society approach for the achievement of SDGs. Additionally, Greece has elaborated a set of national indicators on the SDGs, updated regularly by the Hellenic Statistical Authority.

This governance setting is summarily described in the NRP, which further states: *'the General Secretariat of Coordination (GSCO), is now examining certain structural initiatives and reforms regarding Sustainable Development which may include a better delimitation of competencies, design of a permanent networking and dialogue mechanism with stakeholders and drafting of a National Sustainability Strategic Plan'.* Greece has strived to mainstream the SDGs in the regulatory framework, state budget and law-making process. In 2020, the MS has also adopted a 'Manual and Template on Regulatory Impact Assessment (RIA)' introducing, for the first time in a systematic manner, the SDGs into the regulatory policy and governance. RIA incorporates a distinctive index addressing the consistency of the proposed regulatory measures with the three dimensions of sustainable development and the SDGs. Furthermore, in 2021, the Government integrated, for the first time, sustainability and environmental footprint indicators in the process of drafting and implementing the state budget. At the same time, the Presidency of the Government is in the process of adding two new tools: a new Manual and Template on Ex-post Evaluation of Legislation, which addresses, inter alia, the extent to which the existing legislation has contributed to the achievement of the SDGs and an electronic platform to complete the impact assessment of primary legislation before submission to Parliament.

Information on the Recovery and Resilience Fund in the Member State[36]

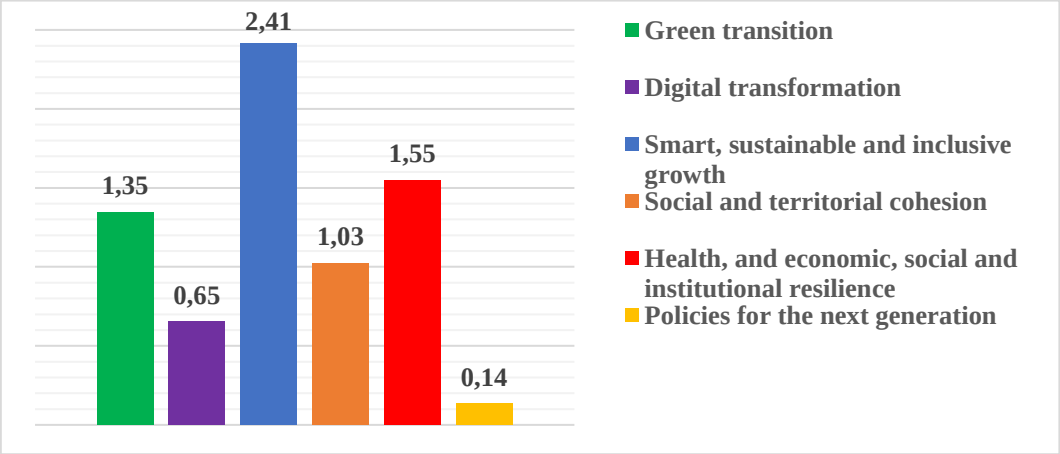
As reported in the Commission's analysis of the RRP for Greece,[37] the MS was severely hit by the crisis. This was evident both for the long period of crisis from which Greece was coming out in 2019 and the focus of its economy on tourism and transport services, both sectors severely impacted by the coronavirus restrictions. For this reason, the importance of the Greek NRRP is even more evident. The Greek Recovery and Resilience Plan, 'Greece 2.0', submitted in April 2021, has an allocation of €17.8 billion in grants and €12.7 billion in loans. This allocation represent 16.7% of the Greek GDP (2021), the highest share requested among MS: The Plan comprises 106 investment

[36] Throughout the study, information on the NRRPs are primarily based on the RRF Scoreboard, available at: https://ec.europa.eu/economy_finance/recovery-and-resilience-scoreboard/index.html (last accessed May 2023)

[37] European Commission, SWD(2021) 155 final of 17 June 2021, '*Analysis of the recovery and resilience plan of Greece',* Accompanying the document: Proposal for a COUNCIL IMPLEMENTING DECISION on the approval of the assessment of the recovery and resilience plan for Greece

measures and 68 reforms whose main focus is reserved to the twin transition.[38] The NRRP is structured around four key pillars closely linked to the objectives of the SDGs, including: (i) green transition, (ii) digital transition, (iii) employment, skills and social cohesion, and (iv) private investment and economic and institutional transformation.
The Plan encompasses both investments and ambitious reforms that include the major sectors of the economy and society: business environment, labour market, education and training, and public administration, including tax administration, public procurement, and justice.[39]

Figure 12: Disbursements received by Greece classified by RRF pillars, euro billion



Source: elaboration of the study team based on the RRF Scoreboard

Greece is progressing in the implementation of the NRRP, the measures described in the NRP are in line with the ones already implemented. Between the pre-financing in August 2021 and the 2nd Payment received in January 2023, Greece has received around €5.3 billion in loans and €5.7 billion in grants. The figure above illustrates the distribution by pillars of the measures implemented and therefore mostly described in the 2023 NRP.

Analysis of SDGs integration and territorial dimension of the Recovery

The analysis of the NRRP published by the Commission dedicated a short overview of the SDGs progress in Greece and, while it acknowledge the possible support for further progress towards the goals, it does not invite the MS to make clear connection between the measures planned and the achievement of the SDGs.[40]

[38] In terms of pillars, the Greek NRRP is divided as:
Pillar 1 Green transition 33% | Pillar 2 Digital transformation 23% | Pillar 3 Smart, sustainable and inclusive growth 30% Pillar 4 Social and territorial cohesion 7% | Pillar 5 Health 4% | Pillar 6 Policy for the next generation 3%
[39] See note 37
[40] See note 4, Box 1 - Progress towards the Sustainable Development Goals

Other studies have found a clearer connection between the NRRP and the SDGs. According to the analysis perform by the Sustainable Development Solutions Network and the Institute for European Environmental Policy (IEEP, 2021), Greece[41] has applied the SDGs as a framework to guide the design of the NRRP. According to the CoR study on the integration of SDGs in the NRRP (CoR, 2022), Greece is one of the few NRRP that explicitly cites several SDGs and makes use of the SDGs indicators (SDG 7 – clean energy and SDG 15 – life on land). This is particularly evident for the thematic cluster 'environmental' and 'economic', a result in line with the thematic concentration of the Plan.

According to the Greek NVR, the NRP has served the Greek government to elaborate a series of coherent reforms and interventions to achieve the SDGs, including National plans, Strategies and Programmes. The Greek NRP, in the chapter dedicated to the SDGs, presents in detail how the MS intends to address the SDG-related gaps and challenges identified in the Country Report for Greece and, in several cases, cites the measures and reforms planned through the NRRP. Additionally, the MS presents a detailed annex dedicated to reporting on SDGs. The annex reports a list of contributing measures for each SDG, with an indication of the estimated impact. While the connection between the measures and the SDGs achievement is clear, a quantitative assessment of the effect of the investments and reforms is not always presented. Nonetheless, the NRP clearly strive to connect the Agenda 2030 to the measures planned.

While the NRP does not describe in detail the involvement of LRAs in the planning and implementation of the NRP, the Programme makes specific reference to other documents that better address this aspect. According to the NVR, regions and municipalities are involved in the direct implementation of several measures of the Agenda 2030. The Review states that *'Some of the regions and municipalities are more SDG-aware than others. For instance, pursuant to paragraph 89 of the 2030 Agenda, the municipality of Skiathos has submitted in 2020 a Voluntary Local Review (VLR) report on the implementation of the SDGs at the island of Skiathos of the Sporades group in the Aegean Sea. […] Other regions and municipalities, either on their own or within the relevant European and international networks in which they participate, as well as in cooperation with the Ministry of the Interior and other ministries, have also included the SDGs in their work, and are contributing significantly to the realisation of the 2030 Agenda.'*
The document also presents the contribution of the representatives of LRAs, as for example the Central Union of Greek Municipalities (KEDE), participates in the national effort to formulate a realistic plan for an efficient use of the

[41] The analysis included nine MSs whose plans had been approved by July 2021: Belgium, Cyprus, France, Germany, Greece, Italy, Latvia, Portugal and Spain. Only Belgium, Greece and Spain present a high level of integration of SDGs

resources coming from the Recovery Fund, which will have a positive impact on the implementation of the SDGs.
More importantly, both the NVR and the NRP acknowledge the importance of establishing a permanent and structured framework for stakeholder dialogue and cooperation, including LRAs.

4.2. Spain

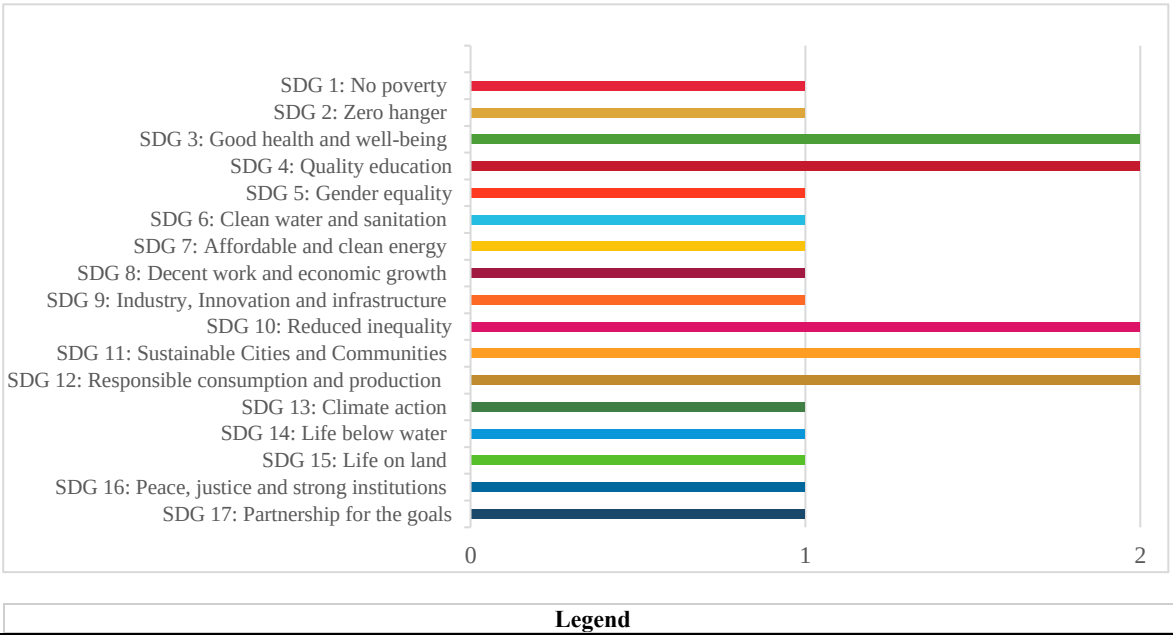
General information on the Member State and the National Reform Programme[42]

Population: 47,42 million (2021)
GDP: Spain has a GDP per capita between 10 % and 20 % below the EU average (2022: EU =100; ES= 85)[43]. Categories of regions according to Cohesion Policy programming 21-27:

- → *More developed*: Catalonia; Aragon; Navarre; Basque Country; Community of Madrid
- → *In transition*: Galicia; Asturias; Cantabria; Castile and León; La Rioja; Region of Murcia; Valencian Community; Balearic Islands; Canarias Islands
- → *Less developed*: Andalusia; Extremadura; Castilla - La Mancha

The analysis reveals that the Spanish National Reform Programme serves as a valuable case study for examining its compatibility with the SDGs and its consideration of LRAs during its elaboration.
As represented in the figure below, the quality of information on SDGs in the Spanish NRP is high, especially for those SDGs closely related to the NRRP measures.

Figure 13 Quality of information on SDGs, Spain NRP



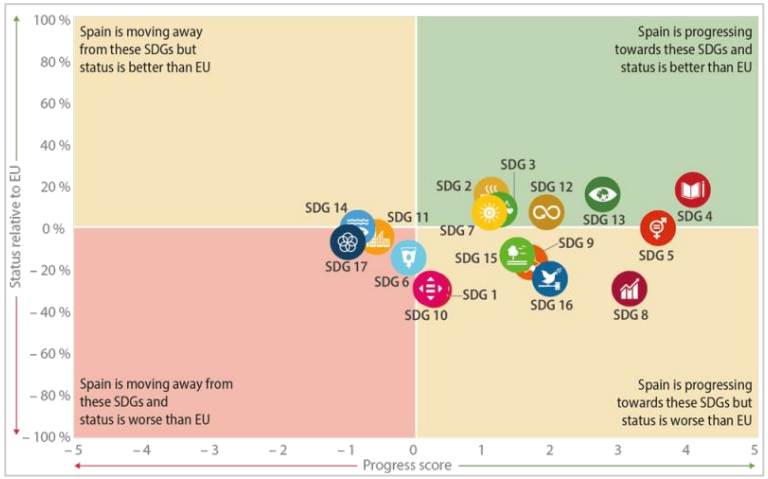
[42] The information in this case study was taken from the interview with representatives from the Directorate General of the Recovery and Resilience Plan and Mechanism - General Secretariat of European Funds - Ministry of Finance and Public Administration and from the Government Delegate Commission for Economic Affairs, General Directorate of Economic Policy, Ministry of Economic Affairs and Digital Transformation
[43]Source: Eurostat, Statistics Explained. 'GDP per capita, consumption per capita and price level indices.' *Eurostat Statistics Explained* (2021)

0	SDGs not mentioned
1	The SDGs are mentioned, but their utilisation is not explicitly outlined.
2	SDGs mentioned and their utilisation is explicitly outlined

SDGs achievements and monitoring

Spain has showed mixed results in terms of achievement of SDGs in the last five years, as illustrated by the analysis conducted by Eurostat. For several goals, the MS is better positioned or at the level of the EU averages, for other is below but still showing progress (for example SDG 5) and lastly for some goals the MS is below the EU average and also moving away from the target. The role of national statisticians in producing these data was very important, as was the coordinating role of national statistical offices in monitoring the goals and targets of the 2030 Agenda. A new statistical operation called 'Indicators of the 2030 Agenda for Sustainable Development' was included in the National Statistical Plan to create a framework for monitoring these goals. This operation, managed by the INE (Instituto Nacional de Estadistica), involves working with the statistical services of ministries to develop different indicators. To promote the dissemination of these indicators, the INE launched a national platform for the Sustainable Development Goals (SDGs) in December 2018. In addition, there has been collaborative work between the National Statistical System and regional statistical offices to define indicators to support the implementation of the 2030 Agenda in their respective areas of responsibility (UN, 2021).

Figure 14 - Spain progress in implementing the SDGs, EU comparison



Source: Eurostat

Background information on the use of Recovery and Resilience Fund in the Member State

Spain has a RRF allocation of €69.5 billion, entirely requested in Grants. The amount represents 5.7% of the GDP in 2021 and it is the second largest allocation approved in absolute terms (after Italy).

Most of the resources are allocated to the pillar 'green transition' (41.7%) and 'digital transformation' (27%). 'Sustainable and inclusive growth' has received around 15% of the grants while the other pillars less than 10%.

Spain has fulfilled 29% of their milestones and targets and has received three payments for a total amount of €37 billion. Most of these funds have been spent

on pillar ‘Sustainable and inclusive growth’ (€7 billion), ‘Social and territorial cohesion’ (€6.4 billion) and ‘Health and economic resilience’ (€6.9 billion).

Analysis of SDGs integration and territorial dimension of the Recovery

The NRP dedicates a significant portion of the programme to detailing the progress toward achieving the SDGs, outlining associated measures, budgets, strategies, and policies. Notably, the environmental segment of the SDGs within the Spanish Programme closely aligns with RRF/NRRP, highlighting actions aimed at meeting European environmental objectives. Moreover, Spain's endorsement of the 2030 Sustainable Development Strategy in June 2021 underscores its commitment to collaboration between territorial administrations and civil society actors, acting as a pivotal instrument for progressing the SDGs and the UN 2030 Agenda.

SDGs integration in the ES

The Spanish NRRP is obligated to adhere to horizontal milestones, targets, and principles, many of which have a strong connection to the SDGs. The European Commission continuously monitors the implementation and progress of the Recovery Plan.

In general, there is a notable alignment between the NRP, the NRRP, and the SDGs. The Spanish government demonstrates a commitment to the SDGs, Spain has instituted a ‘Ministry of Social Rights and 2030 Agenda’ that ensure the Spanish compliance with the SDGs. This Ministry coordinate the effort of including the SDGs within the governmental course of action, and thus within the NRP,which must consider the SDGs as a frame of reference.
Regarding the NRRP, the RRF Regulation[44] prioritises coherence between the Plan's design and the Country Specific Recommendations, which places greater emphasis on CSRs rather than the SDGs.
However, the interview highlights that CSRs, along with European and national priorities in general, are well aligned with the SDGs, even if there are no explicit indications or instructions to that effect.

Territorial dimension of the NRP

The Spanish NRP considers territorial disparities, particularly those between urban and rural areas and disparities resulting from certain geographical areas specialising and depending heavily on sectors of economic activity that are currently in crisis or undergoing restructuring. These disparities often stem from depopulation, which negatively impacts the overall level of development.
During the interviews, it emerged that although the role and functions of the NRRP primarily focus on the national level and prioritise relations with the EC,

[44] Regulation (EU) 2021/241

the priorities of the regions are nevertheless taken into account when formulating the Recovery Plan. The latter play a crucial role in implementing the investments outlined in the Plan.
The Addendum of the Recovery Plan will further strengthen the role of the regions. In the Spanish context, there are established channels for coordination and communication with local entities, regions, and autonomous communities. Through these channels, funds are allocated to areas where the regions have jurisdiction, such as healthcare and education. The funds received at the national level are distributed among the regions in Sectoral Conferences, where they agree upon criteria for redistribution and receive commitments that they are required to fulfil.

Involvement of LRAs

Both for the preparation of the 2023 NRP and for the execution of the NRRP, consultation and participation processes have been developed to involve the main interested agents, in particular the territorial Public Administrations (Autonomous Communities and Cities and Local Entities). For the implementation of the Recovery Plan, the actors involved have been given participation through the various governance instruments provided for this purpose: the Sectoral Conference of the Plan, the Social Dialogue Table of the Plan, and the Consultative Councils and High-level Forums.
A participation process has been articulated with the Autonomous Communities and Cities on the measures adopted and planned in relation to the National Reform Programme. The interviewed have underlined the difficulties in taking into account the needs and the views of smaller local authorities, such as municipalities. This is especially in relation to the heterogeneity of local governments and the complex communication mechanism that should be mediated by intermediate bodies (such as regions), but which, ultimately, depends on the specific regional situation. An attempt is therefore made to take into account the specific needs and requirements of local authorities, but with limitation in their direct inclusion within the policy planning of the NRP.
Regarding in particular the NRRP, the LRAs' participation has been extended to the drafting of the Addendum to the Recovery Plan, on which work has been underway since 2022.
In order to try to address the disparities between regions and promote the efficient use of perspective, the funds have been regionalised and distributed with a view to their management in each Community and Autonomous City, either directly by each territory through regional programmes, or by the General State Administration (AGE) through territorialised multi-regional programmes.
The NRP promotes cooperation among different levels of administration. To illustrate the multi-level governance approach in implementing the NRP, approximately €1,320 million was allocated to the Autonomous Communities and Cities within the context of the green transition. These funds were specifically designated for the implementation of six incentive programmes

related to the self-consumption and storage of renewable energy sources, as well as the adoption of renewable thermal systems in the residential sector.

Administrative capacity

Regarding the NRRP, not all administrative entities were adequately prepared to handle the implementation of the allocated resources. While, in many cases, the regional departments responsible for managing cohesion funds are also tasked with managing the recovery funds, utilising such a substantial amount of funds presents a challenge for all levels of government. Consequently, Spain is currently working on providing technical assistance at the national level to municipalities to support the implementation of the plan.

Conclusions

This study seeks to assess the advancement of the implementation of the SDGs in the RU and the SDGs level of integration of SDGs in the ES, by analysing the NRPs planning and implementation, including its fulfilment of the mid-term implementation progress of the NRRP. The study also analysed the level of participation and inclusion of the LRAs in the NRPs planning and implementation. The territorial analysis of the NRPs underlined the relevance given to the territorial challenges and disparities presented in the documents.
This paragraph presents the main findings of the study, while key recommendations are illustrated in the following paragraph.

The analysis of the 2023 NRPs in relation to the SDGs integration in the ES shows that:

- Eight NRPs – Spain, Finland, Estonia, Greece, Romania, Denmark, Netherlands, Croatia – at least cite all SDGs. Bulgaria Czech Republic, Slovakia, Hungary, France and Poland cites all but one SDG. The remaining thirteen MSs do not cite at least two SDGs.
  Most NRPs, with the exception of Slovenia and Estonia, still provide a specific chapter dedicated to the achievement of SDGs. While the level of detail in these chapters varies, most MSs also provide details regarding specific measures to achieve the SDGs. The NRPs considered to be the most accurate are those that mention, in a particular chapter or throughout the text, all or almost all of the SDGs and of which they detail the actions that can enable their implementation, thus showing a good alignment of policies with the Agenda 2030.
- Nonetheless, the SDGs are often cited but their targets and related measures are not well outlined. Ten MSs have detailed information on less than half of the SDGs: France, Ireland, Italy, Latvia, Lithuania, Netherlands, Poland, Portugal, Slovenia and Sweden. While not outlining the connection with the SDGs, these MSs usually still pursue measures that are in line with the SDGs objectives. Although the NRP may present a specific chapter that is designed to cover their implementation, the latter does not provide enough information to highlight the role of the UN goals in the MS policy vision. The Agenda 2030 therefore does not seem to be integrated into the MS strategy, even if the measures planned by the MSs are coherent with the SDGs targets. This is also reflected in the fact that very few MSs cited the impacts of measures described in the NRP on SDGs indicators.
- Nonetheless, clear improvements have been achieved with respect to the integration of SDGs in the policy planning of MSs if confronted with the findings from previous analysis done on the NRRP (CoR, 2021) (CoR, 2022) that presented a different scenario, with most plans only implicitly

mentioning SDGs and very few linking NRRPs components to the achievement of the goals. This difference is due to the evolving nature of the document, where the NRP explicitly requires MS to present their progress towards the SDGs, a requirement that was not present for the NRRP.

- Looking at the analysis of SDGs dimensions (social, environmental, economic and political), on average there is not much variation in the level of integration of SDGs, with the exception of the political dimension. At the EU level, both the social and environmental dimensions have an average score of 46%. The economic dimension has a score of 58%. Conversely, the political dimension averages at only 22%.
- Most MSs reports some information on all SDGs related to the social dimension and have also implemented some measures that are either directly linked to the SDGs or will have an impact on the SDGs. This is also due to the fact that most NRPs detail the progress in implementing the EPRS, whose objectives are in line with the Agenda 2030. Several MSs have implemented measures to maintain households' purchasing power in response not only to the COVID-19 crisis but also to the energy crisis provoked by the Russian invasion of Ukraine.
- As at least 37% of the resources of the NRRP should have been devoted to the green transition, the SDG environmental dimension is well integrated in almost all NRPs. This is particularly evident in the SDG 7 – affordable and clean energy, for which more than two-third of all MSs envision either a specific budget, projects, strategies or reforms.
- In terms of the NRRP measures implemented that are linked to the SDGs targets, almost all MSs envisions measures that contribute to the economic dimension. Additionally, the RRF finances projects and envision reforms in the environmental dimension for all MSs. These results are expected, given the focus on the twin transition, green and digital, requested by the RRF Regulation.

The analysis of the NRP may be adequate to assess the level of implementation of the SDGs and the commitment showed by the MSs with respect to the Agenda 2030. As the score reported in the study is based exclusively on the information reported in the NRPs, this inevitably limit the scope of the analysis. Additional documents, directly linked to the SDGs, as for example the UN National Voluntary Reviews, Eurostat publication and UN Local Voluntary Reviews should be used to complement the analysis.

The analysis of the 2023 NRPs shows there was limited LRA involvement in the preparation of the programmes and the role of LRAs in the implementation of the NRPs is rarely described.

- Despite the focus on stakeholders' involvement, the planning of the NRPs seem to remain a centralised exercise, usually under the responsibility of the Ministries with little involvement of the lower level of government.

- Moreover, very few MSs report specific territorial challenges and disparities. These are sometime cited by the NRPs, but mostly left implicit, without any indication of quantitative measures to assess either the needs of local territories or the effect of the NRP implementation on regions and municipalities.
- As emerged from previous studies (CoR, 2021), LRAs are rarely consulted for the implementation of the measures under the RRF: While not the objective of this study, the lack of involvement of LRAs in the planning of the NRRPs seem to include also subsequent revisions of the Plans, whose governance are usually centralised.
- Several MSs rely on substantial allocation of funds from Cohesion Policy, that envision a more direct involvement of LRAs both in planning and implementation of the programmes. While this process is not extensively detailed in the NRP, it is nonetheless of relevance for several measures that have a clear territorial dimension.

Recommendations

To enhance the integration of the SDGs into the European Semester process and to ensure a stronger and more assured alignment between them and the policy strategies of the Member States, the following recommendations are proposed:

- The EC should formulate a well-structured strategy for implementing the SDGs, encompassing definitive, quantifiable, and time-bound targets at the EU level. To this end, the SDGs monitoring system should be improved, by including SDG achievement levels that can be easily quantified and determined at LRA level, and in which LRAs can have an impact.
- The EC should reiterate its commitment to streamline the SDGs in all EU policies, so that this commitment does not remain a 'mapping exercise'. The EC should also be mindful of the requirements it impose to MS in terms of reporting and assess how these could be better rationalised, re-used and merged, notably in the framework of the RRF, Voluntary National Reviews, EPRS and Green Deal.
- The EC should reinforce its commitment to the framework for integrated impact assessment to improve policies coherence of all significant environmental, fundamental rights, economic and social impacts, allowing trade-offs to be identified.
- Correct integration of SDGs in the European Semester implies better inclusion of regions and cities in the Semester governance. This is further confirmed by the low score of the political SDGs in all the NRPs. The EC has recognised the key role of LRAs in designing and delivering the SDGs and the need for stakeholders' involvement. Nonetheless, more concrete actions are necessary to encourage Member States to actively involve LRAs

in the implementation phases of the NRPs, especially for those investments with a local impact and with a clear link to sustainable development policies.

- The EC should lead by example and better integrate the CoR and the EESC in the European Semester governance.
- The EU should also make sure the SDGs reporting in the NRPs is not an additional administrative exercise but are rather a compass reframing and guiding the whole NRP
- The EU should provide new and more clear guidelines on the content of the NRPs, by explicitly requiring MSs to provide a greater level of details regarding the SDGs implementation and the impact of the measures planned in the programme on the Agenda 2030. The MSs should also be encouraged to provide information on LRAs consultation during the planning of the NRP.
- The EC should renew the High-level SDG multi-stakeholders' Platform or establish an alternative dialogue platform. This should encourage a debate on the progress towards SDGs targets, with contribution of expertise from all the different stakeholders from public and private institutions regarding the 2030 Agenda. This should also help enhance EU governance and the Semester governance.

- The CoR and the EC should jointly encourage a two-way dialogue where European and national strategies would involve LRAs. Inputs from local actors would facilitate higher levels of government in evaluating implementation challenges and scale up successful approaches, including grassroots initiatives. Where appropriate, the EU level should encourage the development of local or regional target systems or contributions to policies aligned with national SDG strategies.
- The CoR should continue its commitment on the partnership with EU-wide LRAs representative associations accelerate the ‘localisation of SDGs’ and advocate the SDGs as an overarching EU core value. The partnership should ensure a dialogue between local authorities around the EU, including municipalities.
- National and European LRA associations should keep helping their stakeholders to ‘localise’ the SDGs, by also encouraging a dialogue with key institutions on best practices and needs at the local level. They could also leverage on CoR work by disseminating opinions, studies and reports.
- At local level, LRAs should strive to ‘localise the SDGs’, by using the Agenda 2030 as a framework, encouraging each policy actor to identify how strategies and actions would benefit sustainability in other policy areas within the competence of the local government.

Annex I – Methodology

The table below illustrates the first step of the assessment regarding policy commitments and their relation with the SDGs:

Table 5 - Assessment of the integration of NRPs and SDGs (first step)

Policy commitment	Description
Budget	There is a dedicated and quantified budget for measures related to achievement of SDGs
Interventions/ projects	Interventions/ projects have specific object in line with the SDGs
Programmes/ Plan/ strategies	Interventions in line with the SDGs have a specific strategy/ programme at regional and/or central level.
Reforms	The NRP illustrates whether the Member State plans reforms in the scope of the specific SDG dimension
Link with SDGs:	No direct link but same policy objectives → Explicitly linked to SDGs

Source: study team elaboration, partially based on previous study (CoR, 2022) *methodology*

The first step of the analysis is presented in chapter two in the form of percentages of achievement for each MS, divided by thematic dimensions. The full percentage, 100%, is achieved when the MS considers all policy commitment for all SDGs in the thematic dimension.

The second step of the analysis involves linking the previous assessment to the implementation of the NRRP. Specifically, this second step focuses on identifying which of the previous policy committed will be implemented through the Recovery Facility. This aspect will be assessed through a score assigned to each policy commitment found in the previous step. The score is described below:

Table 6 - Scoring system to assess the use of the RRF (second step)

Score	Explanation
0	The RRF is not used to implement the policy and/or not cited
1	The RRF is cited in relation to the policy commitment, but without specific details
2	The RRF is used to implement more than one policy commitment

Source: study team elaboration

In the figures presented in Chapter 2, these scores are represented with a colour scale based on a three-percentile scale.

The assessment of the territorial dimension of the NRPs is divided into five main categories:

Table 7 - Assessment of the territorial dimension of NRPs, categories

Category	Description
Involvement of LRAs	What is the level of involvement of LRAs in the: • NRP preparation • NRP implementation • Evaluation of the NRP
Administrative and institutional capacity of LRAs	Does the NRP contemplate measures that would address the administrative and institutional capacity of LRAs?
Disparities and challenges	Does the NRP reflect territorial disparities, challenges, needs referring to certain LRAs or types of LRAs or territories?
Impact	Does the NRP provide information on the impact of envisaged policy measures on certain territories or LRAs?
Policy solutions/reforms and investments	Does the NRP include specific measures, reforms or programmes targeting types of LRAs or territories?

Source: study team elaboration from the previous study (CoR, 2021)

Annex II – NRPs' structures and main differences

Based on the information presented in the table below, it is clear that the configuration of the NRP structure does not presents significant variability. However, what remains unclear is the varying level of specificity found within the sections of the document. This divergence can be attributed to many factors, including the reference to supplementary documentation not part of the NRPs (for example the National Voluntary Review on the progress to achieve the SDGs). The following tables present an overview of the chapters presented in every NRP, as well as an explanation of the programmes that significantly differ from the others.

Table 8 – NRPs main structure

	MACROECONOMICS	KEY POLICY RESPONSE	UN SDGs	EU FUNDS	STAKEHOLDERS INVOLVEMENT	EPRS
AT	X	X	X	X	X	
BE	X	X	X	X	X	X
BG	X	X	X	X		
CY	X	X	X	X	X	Annex
CZ	X	X	X	X		Annex
DE	X	X	X			X
DK	X	X	X	X	X	X
EE						
EL	X	X	X	X	X	Annex
ES	X	X	X	X	X	Annex
FI	X	X	X	X	X	Annex
FR	X	X	X	X	X	
HR	X	X	X	X	X	X
HU	X	X	X	X	X	
IE	X	X	X	X	X	X
IT	X	X	X	X	X	X
LT	X	X	X	X	X	X
LU	X	X	X	X	X	X
LV	X	X	X	X		X
MT	X	X	X	X	X	X
NL	X	X	X	X	X	Annex
PL	X	X	X	X	X	Annex
PT	X	X	X	X	X	Annex
RO	X	X	X	X	X	Annex
SE	X	X	X	X	X	Annex
SI	X	X		X	X	
SK	X	X	X	X	X	X

Source: study team elaboration on the basis of the 27 NRPs

Table 9 – Specifies of the NRPs with different characteristics

MS	NRP structure characteristics
AT	No section/chapter on EPRS
BG	In the Bulgarian NRP there isn't a precise chapter about Stakeholders involvement. For what concern the RRF/NRRP measure there is a chapter called 'Progress in implementing major reforms and investments from RRP and prospects for the next year' but it only explains how information on the progress of NRRP s published on the EC's FENIX platform as part of the bi-annual reporting. No section/chapter on EPRS
CY	Table 4 in the annex entitled 'Reporting on implementation of the European Pillar of social rights: description of main measures and their estimated impact' is dedicated to EPSRs.
CZ	No particular chapter of the document is specific on the RRF, but it is mentioned in relation to the measures implemented. For EPSRs, there is a part called 'Implementing the principles of the European Pillar of Social Rights' in the annex.
DE	In the German NRP there is neither a specific section on stakeholder involvement nor one on EU funds.
DK	Although there is no specific chapter on RRF in the main text of the document, the second annex entitled 'State of play of milestones and goals in the RRP' deals with the topic.
EE	As seen in '*BOX 2*', in Estonia the NRP is 'substituted' with the 'Eesti 2035' plan.
LV	No chapter on stakeholders involvement.
SI	No chapter about SDGs No chapter about EPSR

Source: study team elaboration on the basis of the 27 NRPs

Table 10 – Quality of information on SDGs, all MSs

SDGs / MS	AT	BE	BG	CY	CZ	DE	DK	EL	EE	ES	FI	FR	HR	HU	IE	IT	LT	LV	LU	MT	NL	PL	PT	RO	SE	SI	SK
SDG 1																											
SDG2																											
SDG3																											
SDG4																											
SDG5																											
SDG6																											
SDG7																											
SDG8																											
SDG9																											
SDG10																											
SDG11																											
SDG12																											
SDG13																											
SDG14																											
SDG15																											
SDG16																											
SDG17																											

LEGEND

	Not cited*
	Cited
	Detailed

**While these MSs may not cite the SDGs explicitly, it may be the case that they are implementing measures coherent with the targets of the Agenda 2030, this is reflected in the analysis of the SDGs dimensions*

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EN

ISBN 978-92-895-3033-0
doi: 10.2863/31164

QG-09-23-452-EN-N

Publications Office
of the European Union

European Committee
of the Regions

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