Summary

The failure of the World Bank's Beyond GDP initiatives (2004) and those of the European Union (2013), as well as the GDP redundant reporting on the progress and the implementation of the Sustainable Development Goals (2015), has prompted us to put forward a few very simple guidelines for Beyond GDP:

1) National ownership, accepting national differences

2) Assigning any indicator to one of the four capitals: natural, human, social and produced one

3) Benchmarking the indicator with GDP by Kendall Tau: is it really Beyond GDP?

4) Allowing empirical indicators based on surveys/open access as well

I Political vision, strategy and normative anchor

1. What should be the overarching objective of an intergovernmental process on Beyond GDP, and what long-term vision should guide this development?

The objective should be to consider the different levels of natural, human, social and produced capital of every State in order to 'leave no one behind'. (See the contribution of Capitals Coalition)

The long-term vision is to develop and provide country-specific measures that are based on indicators that give proven evidence to reach *Beyond GDP*. They can be defined by their correlation with GDP through calculating by Kendall Tau:

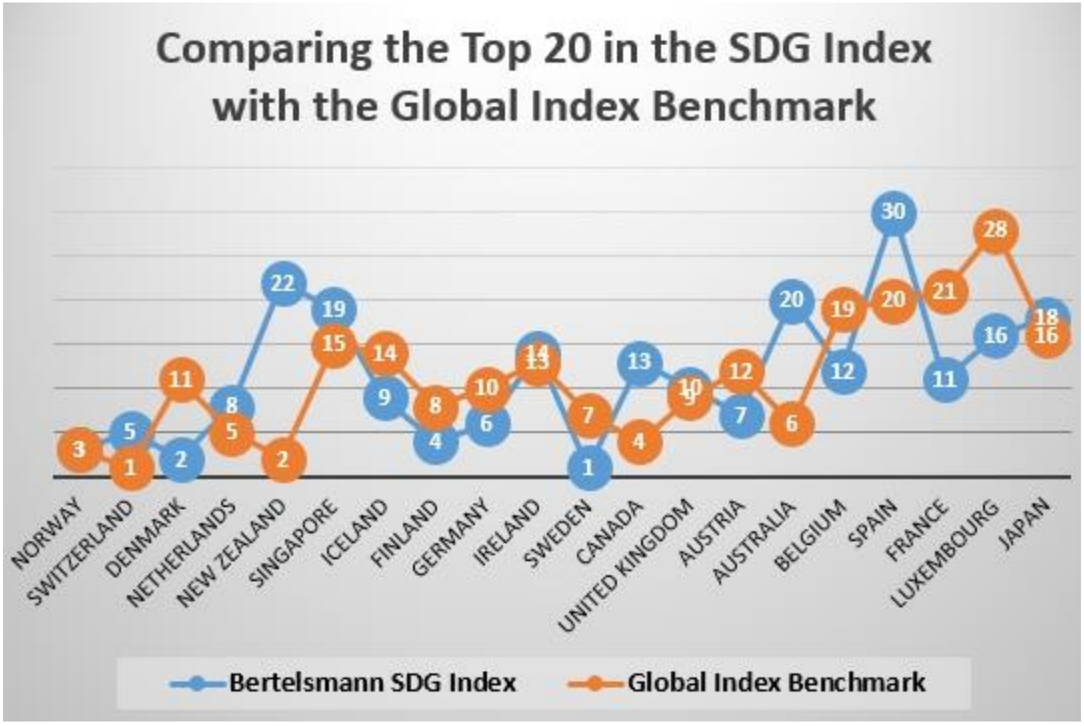
Table 1: Indices and their dependency of the GDP per Capita (PPP)

Index	Kendall Tau	Significance Yes or No
Happy Planet Index	0.10701977	No
World Giving Index	0.17571601	small
Global Peace Index	0.40009804	Yes
Corruption Perceptions Index	0.54165111	Yes
Enabling Environment Index	0.64786340	Yes
Global Competitiveness Index	0.65637141	Yes
Legatum Prosperity Index	0.71856815	Yes
Social Progress Index	0.72704488	Yes
Human Development Index	0.80477287	Yes

Source: Basel Institute of Commons and Economics 2016

https://ideas.repec.org/p/pra/mprapa/74268.htm

Further comparison of the new SDG Index with the average of the Global Index Benchmark gave this chart:



From a statistical perspective, Beyond GDP is not first about the complementary subjects added such as e.g. Well-Being, Life Satisfaction, Human Rights, WASH, Multidimensional Poverty, Vulnerability, and SDG Progress.

In general, any indicator with a low correlation to the IMF-GDP Ranking might contribute to Beyond GDP.

In our view, this perspective would reduce the consideration of Beyond GDP data on how many countries, regions and towns have to be covered to be benchmarked with the IMF-GDP per capita ranking.

2. How can a Beyond GDP framework better capture the multidimensional nature of sustainable development and respond to today's interconnected global challenges, including rising inequality, demographic change, environmental degradation, technological transformation and increasing vulnerability? How can it provide a coherent structure to conceptualize progress?

The challenges featured in this question are part of the UN Sustainable Development Goals. As we can proof as well in 2026, all of them entirely depend on GDP and the taxation power created by GDP. Therefore the Top Ten of SDG Progress after ten years and are all in Europe:

Table 1: Ranking of countries by the SDG Index 2024 (1)

1	Finland	158	Madagascar
2	Sweden	159	Sudan
3	Denmark	160	Niger
4	Germany	161	Congo, Dem Rep
5	France	162	Afghanistan
6	Austria	163	Yemen
7	Norway	164	Somalia
8	Croatia	165	Chad
9	United Kingdom	166	Central African Republic
10	Poland	167	South Sudan

Source: https://sdgs.un.org/sites/default/files/2025-05/S4-15-Alexander%20Dill%20-%20Measuring%20Social%20Capital.pdf

In any case, the four capitals approach of the Capitals Coalition would give more opportunities for governments and companies to explore the strengths than thematic challenges that are covered by the SDGs yet.

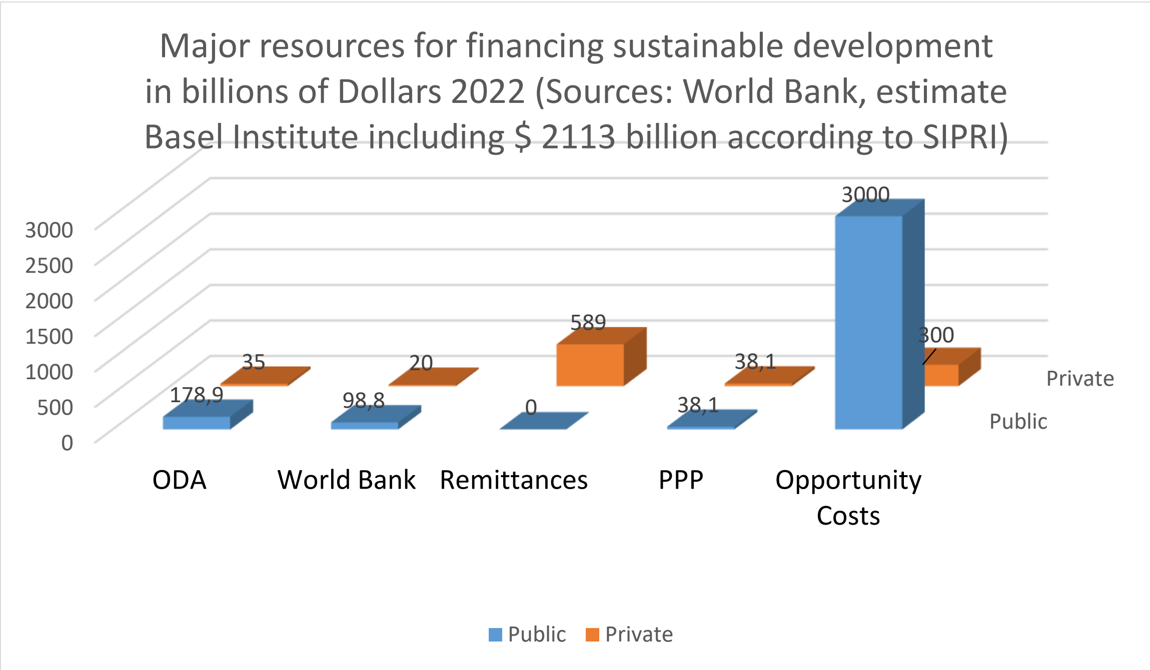
3. How should a Beyond GDP framework compliment – rather than duplicate or replace – existing international agreed frameworks, including the 2030 Agenda for Sustainable Development and other relevant United Nations processes ie. the Multidimensional Vulnerability Index and the Sevilla Commitment?

Using aggregated data such as in the MVI to find out that Haiti and Yemen are most vulnerable, Venezuela and Georgia not, reflects the operationalized indicators such as e.g. the existence of social services, schooling and gender equality. None of these indicators can be influenced by the government without any access to the produced capital within the international capital markets that would allow to build up a National Bank that provides capital to their government and to local banks such as e.g. in all EU member countries.

The UN Charter from 1945 is a Global Commitment and so is the SDGs. We take part in the UN IATF on Financing for Development since 2017 yet. The UN IATF publishes our policy papers such as on the calculation of the opportunity cost that damage Financing for Development:

https://financing.desa.un.org/document/basel-institute-commons-or-economics-position-paper

This was the global Financing for Development situation before the new wars on Gaza, Iran and Ukraine:



We therefore think that the existing commitments such as the UN Charter and the SDGs are not implemented due to the resistance of some very powerful countries.

There is no lack of new commitments.

If some of the world's largest and wealthiest countries—such as Canada, China, India, and Japan—adhere to UN agreements, this will set an example.

As UN researchers, we can help ensure that a less unilateral perspective is incorporated into the "Beyond GDP" framework.

4. What role should the United Nations, Member States, international organizations, international financial institutions, national statistical systems and other relevant stakeholders play in advancing this agenda while fully respecting national ownership and differing national circumstances?

They should listen to scientific evidence such as they did in the successful samples of three UN treaties that were fully implemented:

The Outer Space Treaty (1967)

The Convention on Endangered Species (1973)

The Convention to reduce the Ozone Hole (1987)

Further treaties such as the Kyoto Protocol for Climate Protection (1997) and the Sustainable Development Goals (2015) are not yet implemented.

5. Which recommendations contained in the report of the High-Level Expert Group could serve as priorities for this intergovernmental process and future intergovernmental work?

Acknowledging the national differences and encouraging the national ownership, of course.

II. Conceptual Framework, Measurement and Governance

1. To what extent does the conceptual framework proposed by the High-Level Expert Group provide an appropriate basis for future intergovernmental discussions? Which elements warrant further consideration or refinement?

The framework presented in the "Counting what counts" report gives evidence for the lack of data e.g. for SDG 16 where only 30 per cent of countries in conflict can provide data on Peace. Even "well-being" – featured as an 'outcome' – may be quantified in less than 50 per cent of the countries.

Distinguishing between Tier 1, Tier 2 and Tier 3 indicators is an invitation for the alleged 'capacity building' of National Statistics that made the SDGs become a G2G, Government to (Inter) Government audit.

Learning from the UN Charter of 1945 and the Sustainable Development Goals from 2015 also means to ask: is the lack of implementation a fault of the conceptual framework? Or weakens a complex conceptual framework the implementation because it requires capacities most countries and organizations do not have?

2. How should indicators be identified, validated, periodically reviewed and updated to ensure scientific robustness, political relevance and international comparability?

We suggest to focus on only four general guidelines for the inclusion of indicators:

1) National ownership, accepting national differences

2) Assigning any indicator to one of the four capitals natural, human, social and produced

3) Benchmarking the indicator with GDP by Kendall Tau: is it really Beyond GDP?

4) Allowing empirical indicators based on surveys/open access as well

The acceptance of indicators will always remain an ongoing political, economic and scientific discussion.

3. What institutional arrangements would be appropriate to oversee the continued development of the Beyond GDP framework, including the respective roles of the United Nations Statistical Commission and intergovernmental bodies?

Most UN Divisions and Units have their own statistical offices. Despite the proven redundancy of the Human Development Index with GDP, UNDP insisted on these indicators up to today. UNHCR, IOM, Red Cross and OHCHR see statistical and sociological research disseminated through their local offices in competition with the task of Humanitarian Aid.
The preference for data from national statistical agencies—a practice derived from the UN's structure as a confederation of states—means that in many conflict zones, no data is available at all, since there is no functioning administration to collect it. The response to this, for example, was "capacity building" in the SDGs.

One way might be to align smaller UN agencies with Beyond GDP distributors. The World Social Capital Monitor e.g. started to collaborate with the UN Office for Disaster Risk Reduction (UNDRR), which has contributors in hundreds of towns and 20k subscribers for local Risk Management.
Human Capital indicator distributors may collaborate with UNESCO.
Natural Capital indicator distributors may collaborate with UNCTAD and WTO.
Produced Capital indicator distributors may collaborate with the IMF, OECD and the World Bank.

Due to the broad infrastructure of UN bodies, no new intergovernmental bodies are needed.

Unfortunately, the research in some UN divisions is twenty years behind and due to the competitive struggle for funding no agency is willing to ask for additional funding.

The answer to the lack of funding from 2015 on were privately funded data initiatives such as https://www.data4sdgs.org/. Unfortunately, they only serve their donors and have not developed a single global source for new inclusive SDG indicators.

4. How should the framework balance the need for a globally coherent approach with sufficient flexibility to reflect different national priorities, capacities and development pathways?

While we don't believe in any 'globally coherent approach'. We suggest to agree on a few guidelines that may be accepted as well e.g. in Afghanistan, Bolivia, Haiti, Iran, Sudan, DPR Korea, Myanmar and Yemen.

We featured them in our answer to question 2.

5. Is there a need for headline indicators and if so, what criteria should guide the selection and development of headline indicators? How should emerging dimensions and less established measures – such as subjective well-being, social cohesion, cross-country spillovers, capital/wealth measures, planet boundaries – be incorporated where appropriate?

The following table shows the distribution of subjects within the Sustainable Development Goals in the major Global SDG Reports:

Leaving Biodiversity and Peace behind

SDG preferences in the World's five major SDG reports 2019

SDG Topic	Rank	Average Rank	Mentions
Health	1	3,2	1814
Energy Climate Water	2	4,0	1328 1328 1784
Education	3	4,6	1351
Poverty	4	6,2	1095
Food	5	7,6	693
Economic Growth	6	8,6	387
Technology	7	8,8	855
Inequality	8	9,2	296
Gender Equality	9	10,0	338
Hunger	10	10,6	670
Justice	11	10,8	328
Governance	12	11,6	232
Decent Work	13	12,2	277
Peace	14	12,4	282
Clean Energy	15	12,6	272
Life on Land	16	14,4	250
Life below Water	17	15,0	248
Social Inclusion	18	16,4	22

*These minimal scores result on the multiple quotation of the 17 UN Goals in the data section. While the ranking results on the average ranking of five different reports, the number of mentions is not identical with the ranking.

Sources:

UN SDGR: UN Sustainable Development Goals Report 2019, UNDESA, 64 pages
GSDR: Global Sustainable Development Report 2019, Independent Group of Scientists, UNDESA, 250 pages
FSDR: Financing for Sustainable Development Report 2019, UNDESA, IATF on FfD, 208 pages
SDSN: Sustainable Development Report 2019, Bertelsmann Stiftung, 478 pages (including dashboards)
SDEU: Sustainable development in the European Union, Monitoring report on the progress towards the SDGs in an EU context, 2019 Edition, 372 pages

This chart does not reflect the fact that the 17 Goals all belong together and depend on each other. They only reflect the choice of the authors.

Life on Land, Life below Water, Decent Work, Peace, Clean Energy – they were all headline indicators of the SDGs in 2015. And they were forgotten in 2019 yet.

Why should headline indicators have a different outcome within the Beyond GDP initiative?

III. National Implementation

1. How could Beyond GDP measures be integrated into national policy-making processes, including planning, budgeting, monitoring and evaluation while remaining adaptable to national circumstances and priorities?

Again learning from the SDGs measures implementation process: the few countries meeting the SDGs from the beginning now lead the SDG Index. That will be the same with "well-being". It also has to be considered that many countries, e.g. Brazil, China, India, Indonesia, Russia, the United States show such extreme local differences in all the four forms of capital – natural, human, social and produced – that only local indicators would enable the consideration in policy-making.

To considering and enabling local indicators therefore is necessary.

2. What institutional, statistical and governance arrangements would facilitate the effective use of multidimensional measures in national decision-making?

As may be learned from the beginning of the last wars involving Gaza, Israel, Lebanon, Palestine, Iran, Russia, UAE, Ukraine, United States and Venezuela, national priorities can change in a few weeks by regime change.

Beyond GDP measures should be able to assess and consider any indicator during a regime change. They therefore should not depend on national policy-making.

3. What forms of international cooperation and capacity-building would be most effective in supporting countries – particularly developing countries – in strengthening data systems and implementing Beyond GDP approaches?

From our experience in nine years Social Capital Monitor in all developing countries we identified three effective measures:

- Voluntary participation
- Open access
- No unilateral biased questions/indicators (e.g. on Gender, Human Rights, Governance, Religion)

Data systems are driven by donors first. *Implementing* approaches means: translating them into local ownership through local partners such as schools, hospitals, NGOs, Universities and local municipalities.

4. What model cooperation between national statistical systems and policymakers would best support the development and implementation of these measures?

Switzerland may be a sample: Switzerland's Federal Statistical Office is rejecting our indicators and any collaboration for 16 years now. But the Federal System of the Swiss Confederation is considering all the four capitals – natural, human, social and produced – in such a balanced way, that there is no need to implement our (or any) Beyond GDP measures and indicators.

That makes us come to the need and application: Beyond GDP measures are firstly to be developed and implemented in countries facing crises and poverty, conflict and natural disasters.

Such as the SDGs, they are maybe not effectively designed for e.g. these countries:

Argentina, Australia, Austria, Belgium, Botswana, Brazil, Canada, Chile, China, Croatia, Czech Republic, Cyprus, Denmark, France, Finland, Germany, Greece, Hungary, Iceland, Italy, Iran, Iraq, Ireland, Israel, Japan, Kazakhstan, Kuwait, Libya, Luxembourg, Oman, Namibia, Netherlands, Norway, Malaysia, Malta, New Zealand, Norway, Palestine, Poland, Portugal, Qatar, Saudi Arabia, Singapore, Slovenia, Slovakia, South Korea, Spain, Sweden, Switzerland, Syria, Tanzania, UAE, Uruguay and Zambia.

Their 'best practice' model has failed to implement the UN Charter since 1945.

Their 'best practice' model has failed to implement the UN SDGs since 2015.

IV. International Policy Applications

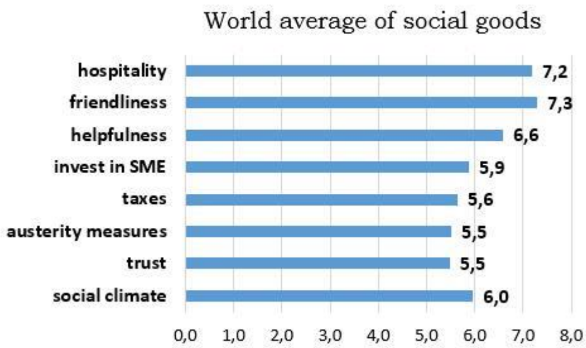
1. What potential role could Beyond GDP measures play in informing international policy discussions, while ensuring transparency, fairness and broad international acceptance?

Beyond GDP measures cannot attend broader international acceptance than the UN Charter, the UN General Assembly and the UN Sustainable Development Goals.

If Beyond GDP would be capable to deliver indicators that connect competing and disputing communities instead of documenting their divide – a sample would be the indicators of helpfulness, friendliness and hospitality – Beyond GDP could become an integrating instrument.

All the three indicators – helpfulness, friendliness and hospitality – are heavily denied by the ODA agencies by the IGOs and as well by most States.

In 2023, a first World average of eight Beyond GDP indicators considering 121 countries has been published:



To present this distribution created costs of 1.4 million Swiss Francs. Only one country – the Grand Duchy of Luxembourg – saw a necessity to assess these indicators at a global level. Luxembourg contributed to finance the survey since 2022.

Hopefully developing and emerging countries will discover the high impact social capital has on produced and human capital. This is a business case!

2. Should Beyond GDP measures inform international decision-making processes relating to sustainable development, development cooperation, access to concessional finance, vulnerability assessments or other international policy frameworks? If so, under what conditions?

If Beyond GDP itself uses the validation by Kendall Tau (see page 1), any Global indicators can be created, presented and included. But 'vulnerability' is not *a priori* Beyond GDP.

3. How can future work on Beyond GDP promote greater coherence across the existing international initiatives, including the Multidimensional Vulnerability Index, the Sevilla Commitment and other relevant processes while avoiding fragmentation and duplication?

The question shows the affiliation of Beyond GDP to the ongoing dominance of approaches by commitments, institutions and unilateral perspectives.

Fragmentation and duplication can easily avoided by introducing new methodologies such as empirical surveys with a qualitative say, open access and non-representative panels.

4. What outcomes should emerge from the current intergovernmental process to provide strategic guidance for future work within the United Nations Development System?

By learning from the failed framework and measurement of the Sustainable Development Goals: to provide a few less unilateral indicators and guidelines that may be read and respected by e.g.:

Afghanistan, Albania, Algeria, Angola, Armenia, Azerbaijan, Bangladesh, Benin, Belarus, Bosnia-Herzegovina, Bulgaria, Burkina Faso, Burundi, Cameroon, Capo Verde, Chad, Cuba, Colombia, Dominican Republic, DR Congo, DPR Korea, Ecuador, Egypt, El Salvador, Eritrea, Eswatini, Ethiopia, Gabon, Gambia, Georgia, Ghana, Guatemala, Guinea Bissau, Haiti, Kenya, Kyrgyzstan, India, Indonesia, Ivory Coast, Laos, Liberia, Madagascar, Mali, Malawi, Mauritania, Mexico, Mongolia, Montenegro, Morocco, Moldova, Mozambique, Myanmar, Nicaragua, Nepal, Niger, Nigeria North Macedonia, Pakistan, Papua New Guinea, Pakistan, Paraguay, Philippines, Republic of Congo, Romania, Russia, Rwanda, Senegal, Serbia, Sierra Leone, Somalia, South Africa, South Sudan, Uganda, Tajikistan, Thailand, Türkiye, Tunisia, Ukraine, United States of America, Uzbekistan, Vietnam, Yemen and Zimbabwe.

We therefore suggest to differ between countries that still implemented Beyond GDP aspects in their national governance (see page 9) and countries where Beyond GDP may help to improve all the four capitals of the natural, human, social and produced one.

Some notes on the history of our research Beyond GDP

SOCIAL CAPITAL INITIATIVE

In the year of 1999 the World Bank started a Social Capital Initiative (see Logo). Contributors were senior UN Officers and Nobel laureates such as Elinor Ostrom, Amartya Sen and Joseph Stiglitz.

The Initiative was disbanded in 2004. In 2017, the World Bank published a Blog with Alexander Dill:

https://blogs.worldbank.org/en/voices/forgotten-dimension-sdg-indicators-social-capital

It was in 2010, when the European Union started a first initiative Beyond GDP https://www.beyond-gdp.eu/. It lasted three years only. The same year, the Basel Institute of Commons and Economics was founded to assess the value of non-material goods. Background was the Nobel Prize for Elinor Ostrom (1933-2022). At her Institute, Alexander Dill's first study on Freeware 'Beyond GDP' appeared in 2007 and is still online:

https://dlc.dlib.indiana.edu/dlcrest/api/core/bitstreams/7acdfe7b-8104-4aa0-b2e9-307d0539fc77/content

Basel Institute published around 50 studies and consultations on the SDGs, Social Capital and Financing for Development within the following UN Initiatives:

UN IATF on Financing for Development
Partnerships for the Sustainable Development Goals
STI Forum for the SDGs
HLPF for Sustainable Development Goals
UN Decade of Sustainable Transport 2026-2035
UN Consultation on Effective Multilateralism
United Nations Climate Change Conference

You can browse the studies here:

https://commons.ch/un-consultations/