

The COVID-19 Pandemic not only Puts Challenges but also Opens Opportunities for Sustainable Transformation

Prajal Pradhan¹, Daya Raj Subedi², Dilip Khatiwada³, Kirti Kusum Joshi⁴, Sagar Kafle⁵, Raju Pandit Chhetri⁶, Shobhakar Dhakal⁷, Ambika Prasad Gautam⁸, Padma Prasad Khatiwada⁹, Jony Mainaly¹⁰, Sharad Onta¹¹, Vishnu Prasad Pandey¹², Keshav Parajuly¹³, Sijal Pokharel¹⁴, Poshendra Satyal¹⁵, Devendra Raj Singh¹⁶, Rocky Talchabhadel¹⁷, Rupesh Tha¹⁸, Bhesh Raj Thapa¹⁹, Kamal Adhikari¹⁸, Shankar Adhikari²⁰, Ram Chandra Bastakoti²¹, Pitambar Bhandari²², Saraswoti Bharati²³, Yub Raj Bhusal², Man Bahadur BK²⁴, Ramji Bogati²⁵, Simrin Kafle²⁶, Manohara Khadka¹², Nawa Raj Khatiwada²⁷, Ajay Chandra Lal⁴, Dinesh Neupane¹⁸, Kaustuv Raj Neupane²⁸, Rajit Ojha²⁹, Narayan Prasad Regmi³⁰, Maheswar Rupakheti³¹, Alka Sapkota³², Rupak Sapkota³³, Mahashram Sharma³⁴, Gitta Shrestha¹², Indira Shrestha³⁵, Khadga Bahadur Shrestha³⁶, Sarmila Tandukar³⁷, Shyam Upadhyaya³⁸, Jürgen P. Kropp^{1,39}, Dinesh Raj Bhujju^{2,18}

¹ Potsdam Institute for Climate Impact Research (PIK), Member of the Leibniz Association, P.O. Box 60 12 03, D-14412 Potsdam, Germany

² Mid-Western University, Surkhet, Nepal

³ Division of Energy Systems, Department of Energy Technology, KTH Royal Institute of Technology, Brinellvagen 68, SE-100 44, Stockholm, Sweden

⁴ Department of Architecture and Urban Planning, Institute of Engineering, Tribhuvan University, Lalitpur, Nepal

⁵ Department of Agricultural Engineering, Institute of Engineering, Tribhuvan University, Dharan, Nepal

⁶ Prakriti Resources Center, Kathmandu, Nepal

⁷ Department of Energy, Environment and Climate Change, Asian Institute of Technology, P.O. Box 4, Klong Luang, Pathumthani, Thailand 12120.

⁸ Kathmandu Forestry College, Kathmandu, Nepal

⁹ Central Department of Population Studies, Tribhuvan University, Kathmandu, Nepal

¹⁰ Vidhigya Legal Services and Research Center, Kathmandu, Nepal

¹¹ People's Health Movement Nepal, Kathmandu, Nepal

¹² International Water Management Institute, GPO 8975, EPC 416, Kathmandu, Nepal

¹³ United Nations University, Vice Rectorate in Europe, Sustainable Cycles Programme (SCYCLE), Platz der Vereinten Nationen 1, 53113, Bonn, Germany

¹⁴ International Centre for Integrated Mountain Development (ICIMOD), Kathmandu, Nepal

¹⁵ Science, Policy and Information Division, BirdLife International, The David Attenborough Building, Pembroke Street, Cambridge, CB2 3QZ, United Kingdom

¹⁶ Department of Public Health, Asian College for Advance Studies, Purbanchal University, Lalitpur, Nepal

- 38 ¹⁷ Texas A&M AgriLife Research Center at El Paso, Texas A&M University, Texas, USA
- 39 ¹⁸ Resources Himalaya Foundation, GPO Box 2448, Lalitpur, Nepal
- 40 ¹⁹ Universal Engineering and Science College, Chakupat, Lalitpur, Nepal
- 41 ²⁰ REDD Implementation Centre, Ministry of Forests and Environment, Kathmandu, Nepal
- 42 ²¹ Technical Cooperation Facility to the Agriculture Development Strategy, Ministry of
43 Agriculture and Livestock Development, Kathmandu, Nepal
- 44 ²² Department of Conflict, Peace and Development Studies, Tribhuvan University, Kathmandu,
45 Nepal
- 46 ²³ Faculty of Education, Tribhuvan University, Kathmandu, Nepal
- 47 ²⁴ Provincial Government Office of the Chief Minister and Council of Ministers, Bagmati
48 Province, Hetauda, Nepal
- 49 ²⁵ Nepal Open University, Lalitpur, Nepal
- 50 ²⁶ Nepal Development Society (NEDS), Bhaktapur, Nepal
- 51 ²⁷ Nepal Development Research Institute, Shree Durbar Tole, Lalitpur, Nepal
- 52 ²⁸ Southasia Institute of Advanced Studies, Kathmandu, Nepal
- 53 ²⁹ Department of Water Supply and Sewerage Management, Ministry of Water Supply,
54 Kathmandu, Nepal
- 55 ³⁰ Ministry of Industry, Commerce and Supplies, Kathmandu, Nepal
- 56 ³¹ Institute for Advanced Sustainability Studies (IASS), Potsdam, Germany
- 57 ³² Himalayan White House International College, Kathmandu, Nepal
- 58 ³³ Institute of Foreign Affairs, Tripureshwor, Kathmandu, Nepal
- 59 ³⁴ School of Education, Kathmandu University, Lalitpur, Nepal
- 60 ³⁵ Shtrii Shakti, GPO Box 23111, Kathmandu, Nepal
- 61 ³⁶ Nepal Institute of Health Science, Purbanchal University, Kathmandu, Nepal
- 62 ³⁷ Interdisciplinary Center for River Basin Environment, University of Yamanashi, Kofu, Japan
- 63 ³⁸ Independent expert practitioner (former Chief Statistician of UNIDO, Vienna)
- 64 ³⁹ University of Potsdam, Institute for Environmental Science and Geography, Potsdam,
65 Germany
- 66 Corresponding author: Prajal Pradhan (pradhan@pik-potsdam.de)

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69 **Key Points:**

- 70 • The COVID-19 pandemic has negative impacts on most Sustainable Development Goals,
71 which may subside in the medium and long terms.
- 72 • Key impending factors causing the negative impacts include lockdowns, unemployment,
73 and diluted focus for non-COVID issues.
- 74 • The pandemic has also opened a window of opportunity for sustainable transformation,
75 which is short-lived and will get narrow over time.

76 **Abstract**

77 The COVID-19 pandemic has affected humankind worldwide, slowing down and even reversing
78 the progress made in achieving Sustainable Development Goals (SDGs). It has negatively
79 impacted most SDGs but with positive impacts on a few. We discuss some initial impacts
80 observed and explores potential impacts on the achievement of SDGs for Nepal. The study
81 followed a knowledge co-creation process with experts from various professional backgrounds,
82 involving five steps: online survey, online workshop, assessment of expert's opinions, review and
83 validation, and revision and synthesis. The pandemic has restricting impacts on the progress of
84 most SDGs. However, it has also opened a window of opportunity for sustainable
85 transformation. Many of the negative impacts may subside in the medium and long terms. The
86 negative impacts on SDGs resulted from factors linked to the pandemic or the measures taken to
87 control it. The key five impending factors are lockdowns, underemployment and unemployment,
88 closure of institutions and facilities, diluted focus and funds for non-COVID-19 issues, and
89 anticipated reduced support from development partners. The generated transformative
90 opportunities are lessons learned for planning and actions, socio-economic recovery plan, use of
91 information and communication technologies and impetus to the digital economy, reverse
92 migration and 'brain gain,' and local governments' exercising authorities. For sustainable
93 transformation, the window to grasp these opportunities is short-lived and will get narrow over
94 time, i.e., before rebounds occur following the past trajectories.

95 **Plain Language Summary (200 words)**

96 The current pandemic has impacts on social, economic, and environmental systems, including
97 Sustainable Development Goals (SDGs). SDGs consist of 17 interlinked goals that aim to
98 achieve a better and more sustainable future for all. We studied the pandemic's impacts on SDGs
99 for Nepal by following a knowledge co-creation process. For this, we conducted online surveys
100 and workshops with experts from various professional backgrounds. Afterward, we assessed
101 expert's opinions articulated in the surveys and workshops. The experts reviewed and validated
102 our assessment. Then, we revised and synthesized the assessment. Our study highlights that the
103 pandemic has negative impacts on most SDGs. These negative impacts may subside in the
104 medium and long terms. The key factors behind the negative impacts are: lockdowns,
105 underemployment and unemployment, closure of facilities, diluted focus and funds for non-
106 pandemic issues, and anticipated reduced development support. The pandemic has also opened a
107 window of opportunity for sustainable transformation, which is short-lived and will get narrow
108 over time. The transformative opportunities consist of lessons learned for planning and actions,
109 socio-economic recovery plan, use of information and communication technologies and impetus
110 to the digital economy, reverse migration and 'brain gain,' and local governments' exercising
111 authorities.

112 **1 Introduction**

113 In 2015, the United Nations Member States adopted the 2030 Agenda for Sustainable
114 Development that consists of 17 Sustainable Development Goals (SDGs) with 169 targets, to be
115 achieved by 2030, for transforming our world. Progress made on SDGs in the last five years
116 shows that it is less likely to achieve them in many countries with the current trends (Editorials,
117 2020; Sachs et al., 2019). Hence, the SDG summit in 2019 called for a Decade of Action,
118 pledging to mobilize resources and enhance national implementation to achieve SDGs in
119 stipulated time.

120 At the beginning of this decade of action, the COVID-19 pandemic (from now on
121 referred to as pandemic) hit the world, affecting all three sustainability pillars - society,
122 economy, and environment (Diffenbaugh et al., 2020). For example, measures taken to control
123 the pandemic have impacted existing workforces, closed schools, affected healthcare systems,
124 and decreased manufacturing activities. These impacts led to various negative socio-economic
125 repercussions (Nicola et al., 2020). However, these measures also have a few positive impacts on
126 the environment, e.g., reduced air pollutants and greenhouse gas emissions (Chen et al., 2020; Le
127 Quéré et al., 2020). Most past studies have investigated the pandemic's social, economic, and
128 environmental impacts separately or have only focused on a few SDGs (Adhikari et al., 2021;
129 Filho et al., 2020; Fleetwood, 2020; UN, 2020). Comprehensive studies on the impacts of the
130 pandemic (both restricting and promoting) are still lacking, especially in the context of
131 developing countries.

132 For achieving the 2030 Agenda, there is a need to understand the impacts of the
133 pandemic on SDGs thoroughly so that policymakers can develop interventions to address the
134 negative impacts. This holistic understanding is crucial because SDGs is considered a system of
135 interacting components rather than a sum-up of goals, indicators, and targets (Pradhan, 2019).
136 However, it might be too early to understand the pandemic's full impacts, including the potential
137 structural transformation, because they are still unfolding. Additionally, inadequate and lack of
138 information and data in the developing countries make a proper estimation of the impacts
139 difficult.

140 Based on a participatory approach to the knowledge co-creation process, this study,
141 which is the first of its kind, investigates the pandemic's potential impacts on SDGs'
142 achievement. We consider Nepal as a case study for our assessment. Nepal is one of the
143 developing countries that made remarkable progress in achieving many Millennium
144 Development Goals (United Nations, 2015), putting a similar expectation for SDGs'
145 achievement. It has made progress in many SDGs in the last five years (NPC, 2020). However,
146 the country still faces challenges in achieving most of them (Sachs et al., 2020). This research's
147 findings are expected to substantially enhance our understanding and help formulate or refine
148 relevant policies and management decisions to minimize the pandemic's impacts in Nepal and
149 other developing countries.

150 **2 Methods**

151 We based this study on the co-creation of knowledge involving experts with various
152 professional backgrounds from academia, civil society organizations, governments, grassroots
153 initiatives, national and international organizations, and the private sector. We identified key
154 experts in each SDG through our networks and snowball sampling. To facilitate mutual learning
155 and evidence-based reasoning, we took a participatory approach to the knowledge co-creating
156 process, encouraging the experts to participate as equal partners (Chambers, 1994). This study
157 did not include SDG 14 (Life below water), which the Government of Nepal (GoN) has excluded
158 being a land-locked country. While most experts participated in only one SDG, some contributed
159 to multiple SDGs based on their primary expertise. The process involved the following five steps
160 (Figure 1).

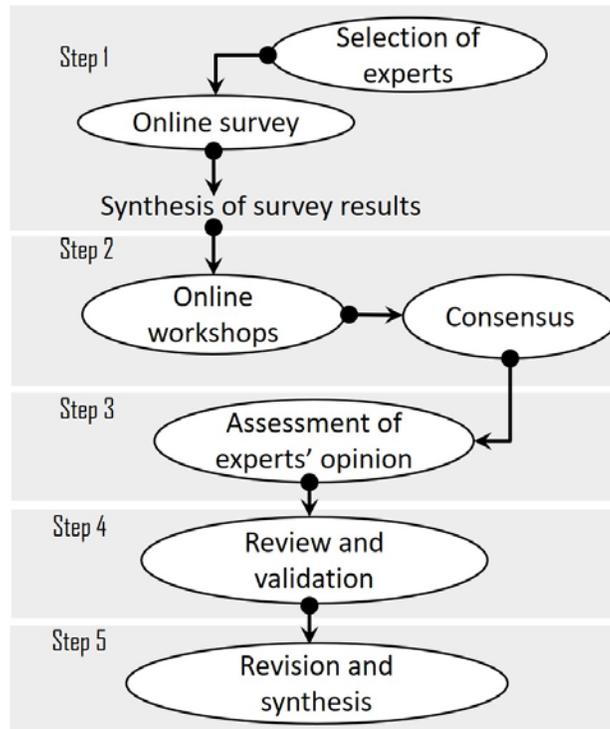
161 First, we conducted an online survey among the selected experts to familiarize them with
162 our approach and collect their initial perception of the pandemic's impacts. The survey included
163 questionnaires on each target of SDGs where experts would evaluate impacts of the pandemic in

164 the short term (current year), medium term (within five years), and long term (by 2030) using a
165 seven-point scale: -3 (strongly restricting), -2 (moderately restricting), -1 (weakly restricting), 0
166 (no influence), +1 (weakly promoting), +2 (moderately promoting), and +3 (strongly promoting).
167 We adapted the seven-point scale framework developed by Nilsson et al. (2016) to understand
168 SDG interactions. Other studies have also applied this framework for a similar purpose, e.g., to
169 investigate the impact of food systems innovation on SDGs (Herrero et al., 2020). Besides
170 providing scores on the seven-point scale, experts could also describe in the survey the rationale
171 and mechanisms behind the impacts. We received a total of 410 responses from 365 experts with
172 an average of 23 and a minimum of 10 responses per SDG (see Figure S1).

173 Second, we organized 20 online workshops, with at least one workshop for each SDG
174 (more than one for SDG 4 and SDG 17), to offer the experts a platform for a multilateral
175 discussion on the impacts. For SDG 4, we conducted four workshops to discuss the pandemic's
176 impacts on four education domains: primary education, secondary education and training, higher
177 education, and policy. Similarly, we organized two workshops for SDG 17 due to its large
178 number of targets. Altogether, 302 experts participated in these workshops (some experts joined
179 more than one workshop). Each workshop had an average of 19 (minimum 11) expert
180 participants (see Figure S1). In the workshops, we shared the survey results. We encouraged
181 participants to explain the discrepancies among the scores they had provided. This process
182 helped build a consensus on mechanisms and scores of the impacts. We conducted the
183 workshops between 17th July and 30th August 2020.

184 Third, we assessed the experts' scores and opinions collected through the survey and
185 workshops. The authors tasked with individual SDGs supplemented the assessment to fill the
186 information gap based on their expertise. This supplement was mainly instrumental in a few
187 cases where the pandemic's arguments were not captured well either due to time constraints or
188 deviations from the workshop's core discussion. We drafted a report for each SDG based on this
189 assessment, tabulating the impact scores for short, medium, and long terms at the target level and
190 corresponding descriptive reasonings.

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193 **Figure 1.** The methodological framework of the study consisting of five steps: (i) online survey,
 194 (ii) online workshop, (iii) assessment of expert's opinions, (iv) review and validation, and (v)
 195 revision and synthesis.

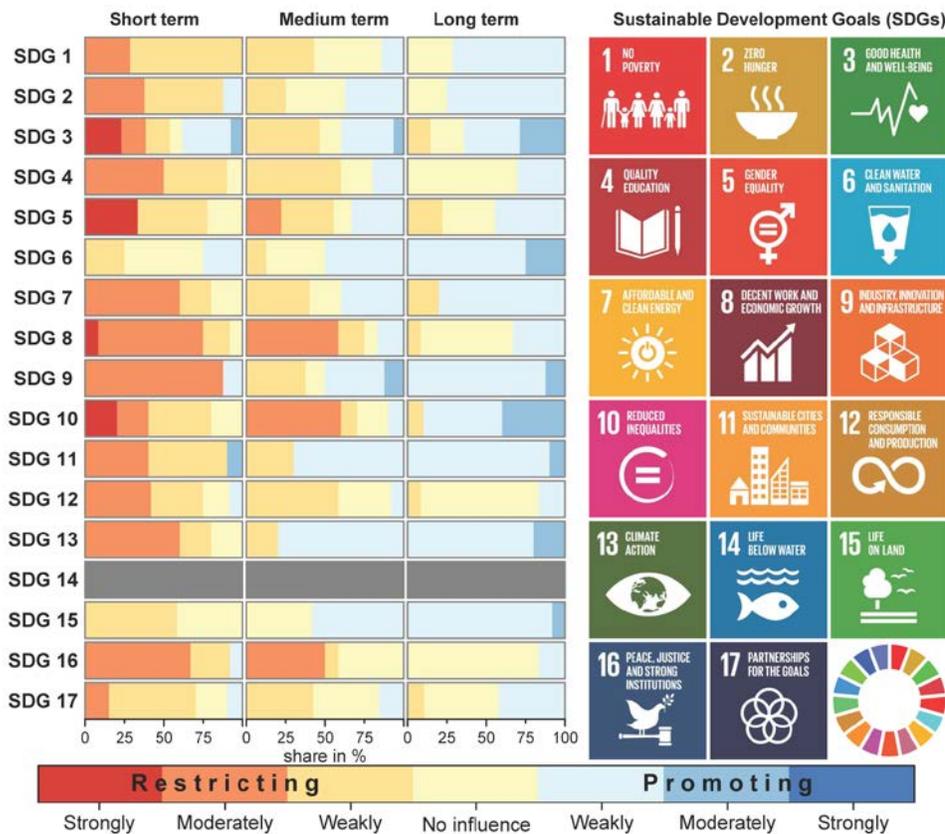
196 Fourth, we offered a final opportunity to the respective experts to review and validate our
 197 assessment reports. The experts either agreed to the reports or provided additional suggestions on
 198 the impact scores and mechanisms behind the impacts.

199 Finally, we prepared the final reports by incorporating, when needed, experts' feedback
 200 collected in step four of the review and validation process. We then analyzed the revised and
 201 finalized reports to identify key impeding factors of the pandemic on SDGs and the
 202 transformative opportunities it offers to achieve them.

203 **3 Results**

204 The pandemic has and may have weakly to moderately restricting impacts on most SDGs
 205 in the short term (Figure 2 and Table S1), particularly on targets of SDG 1, 4, 5, 8, 9, 10, 11, 13,
 206 and 16, bringing new challenges in achieving those SDGs by 2030. In the short term, a few
 207 targets, mainly of SDG 2, 3, 6, and 11, could also have weakly promoting impacts of the
 208 pandemic, mainly due to an increased focus on health care systems, information and
 209 communication technologies (ICTs), and digital economy (Figure S2). In the medium and long
 210 terms, many of the negative impacts may subside, resulting in no influence or even up to
 211 moderately promoting impacts on most SDG targets. Nevertheless, restricting impacts would
 212 persist on few targets, such as SDG 3, 5, 8, and 10, in the medium and long terms, reflecting a
 213 massive time needed to recover from the pandemic fully. The experts expected the positive
 214 impacts, assuming that the GoN would utilize the generated transformative opportunities. The
 215 pandemic has opened a window of opportunity for sustainable transformation, i.e., to make

216 progress in achieving SDGs. However, we expect it to narrow over time. We have distilled and
 217 described below the key impeding factors and the transformative opportunities offered by the
 218 pandemic for achieving the SDGs based on the described rationale and mechanisms behind the
 219 impacts by the experts. Table S1 consists of the detailed rationale and mechanisms of the impacts
 220 and respective impact scores.



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222 **Figure 2.** Impact of the COVID-19 pandemic on Sustainable Development Goals (SDGs) in
 223 Nepal for short term (within a year), medium term (within next five years), and long term (by
 224 2030). The color bars represent the shares of impacts from strongly promoting to strongly
 225 restricting at the goal level. We derived the shares from the impact scores at the target level (see
 226 Figure S2). The impact scores are co-created, involving 302 experts with various professional
 227 backgrounds (see Figure S1) based on surveys and workshops. The gray bar depicts no data
 228 because our study does not include SDG 14.

229 3.1 Key impending factors

230 The pandemic's negative impacts arise from various factors, directly or indirectly linked
 231 to it, or repercussions of the measures put in place by the government to control it. Most of these
 232 impending factors would exist for a short term, which might subside after controlling the
 233 pandemic, as reflected in Figure 2. However, several factors, putting challenges on SDGs'
 234 achievement, persist until medium or long terms. Here, we present the five key impending
 235 factors together with their cascading impacts.

236 *Lockdowns:* The GoN imposed lockdowns and restrictions on movements in two phases
237 to contain the pandemic: the first phase from 24th March 2020 for 17 weeks and the second phase
238 from 18th August 2020 for five weeks. This measure had negatively impacted many SDGs. We
239 highlight two significant repercussions (underemployment and unemployment, and closure of
240 various institutions) as key impeding factors below. Our discussion here mainly focuses on other
241 restricting impacts led by this measure.

242 The lockdowns have disrupted supply chains, manufacturing, production, and markets,
243 impacting many SDGs negatively, mostly in the short term. For example, disrupted food and
244 agriculture supply chains exacerbated food insecurity and decreased agricultural productivity
245 (SDG 2), and increased food losses (SDG 12) (Adhikari et al., 2021). Disrupted material supply
246 chains have hindered activities associated with clean water and sanitation (SDG 6), construction
247 of energy infrastructures (SDG 7), and industrial production and infrastructural development
248 (SDG 9). Overall, Nepal's economy (SDG 8), including government revenue (SDG 17), has
249 slowed down because of disrupted supply chains and exports/imports. Nepal's projected
250 economic growth rate is reduced from 7.3% to 2.7% for the fiscal year 2020 due to pandemic
251 (ADB, 2020).

252 At least for the short term, the restriction on movement postponed several plans and
253 programs. The list of postponed plans and programs include National Vaccination Program,
254 Vitamin A Program (SDG 2), Visit Nepal 2020 tourism promotion campaign (SDG 8 and 12),
255 the first *Sagarmatha Sambaad* - the global dialogue forum with a focus on climate change and
256 sustainability (SDG 13 and 17). It also hindered the existing services, e.g., maternal health (SDG
257 3) and judicial (SDG 16) services. For example, by the end of lockdowns, childbirth at medical
258 facilities was reduced by 52.4% compared to the preceding year (KC et al., 2020). The negative
259 impacts on SDG 3 are also related to anxiety, isolation, fear, and stigma associated with the
260 pandemic both at the service receiver and provider sides. Additionally, restriction on movement
261 increased mental health problems both in adults and children, resulting in negative impacts on
262 SDG 3, 4, and 16. During the lockdowns, domestic violence incidences, mainly against children
263 and women, have also increased (SDG 5 and 16). During the lockdowns, over twice women
264 violence cases are being reported (Sharma, 2020). Although such violence might subside with
265 lifting the lockdowns, its subsequent impacts would remain in the medium or long terms. During
266 the lockdowns, women and girls are also more engaged in household and unpaid care work than
267 male members, resulting in increased gender inequalities (SDG 5). Restriction on movements
268 nationally and internationally also goes against a target of SDG 10 on responsible and well-
269 managed migration policies. The lockdowns have also disrupted cultural activities, including
270 various festivals (e.g., *Rato Machhindranath Jatra* - the longest chariot festival in Nepal), public
271 transport systems, and rural-urban linkages (SDG 11). Weakened law enforcement due to the
272 staff's restricted mobility and unemployment also led to increased illegal extractions of forest
273 products and wildlife poaching (SDG 15).

274 Temporarily, the lockdowns have also positively impacted a few SDG targets.
275 Consequently, reduced traffic and industrial activities led to decreased air and water pollution
276 (SDG 6 and 11). For example, the Kathmandu Valley's air quality, which suffers from severe air
277 pollution almost throughout the year, improved visibly and substantially. The monthly PM_{2.5}
278 concentration decreased from around 150 $\mu\text{g}/\text{m}^3$ a month before the first lockdown to around 100
279 $\mu\text{g}/\text{m}^3$ a month into the first lockdown (Shrestha et al., 2020). Clear blue sky and the
280 unprecedented view of Mt. Everest from the Kathmandu Valley and elsewhere in Nepal for the

281 first time in decades were evident from improved air quality and visibility. This restriction also
282 limited human trafficking (SDG 5 and 16), the movement of invasive species (SDG 15), illegal
283 wildlife trade (SDG 15), and illicit financial flow (SDG 16) temporarily. For example, Nepal
284 observed an increase in remittance despite many Nepali migrants losing their jobs in countries
285 where they were employed (NRB, 2020). A reason for this increased remittance is a decline in
286 illicit financial flow, commonly known as *hundi*. The majority of Nepali migrants widely
287 practice *hundi* to remit money back home at a cheaper fee (Seddon et al., 2002).

288 *Underemployment and unemployment:* As a result of shrinking domestic and international
289 labor markets due to the pandemic, many workers (three out of five) in formal and informal
290 economies lost their jobs (UNDP, 2020). Informal sectors mostly suffered from unemployment,
291 while underemployment is an issue in the formal sectors. Around two-thirds of Nepal's
292 workforce is employed in informal sectors (MOLE, 2018). Nepal has issued over 4 million labor
293 permits to migrant workers in the last decade, mainly for the Gulf countries and Malaysia
294 (MOLESS, 2020). Remittance contributes to 25.4% of Nepal's gross domestic product (NRB,
295 2019).

296 Increased underemployment and unemployment are a setback to Nepal's progress in
297 poverty reduction (SDG 1) and economic growth (SDG 8). Subsequently, underemployment and
298 unemployment also have cascading impacts on other SDGs. With reduced income, households
299 have limited access to various essential goods and services, e.g., nutritious food (SDG 2), health
300 care (SDG 3), education (SDG 4), in the short and medium terms. Additionally, poverty and
301 reduced incomes could lead to unsustainable agricultural practices on marginal lands (SDG 2),
302 abuse of drugs and alcohol (SDG 3), and an increase in school dropout rates (SDG 4), mainly of
303 girls (SDG 5). Even in the pre-COVID-19 situation, 3.0-4.8 % of students leave primary schools
304 every year in Nepal, with a higher dropout rate for girls than boys (DOE, 2018). The pandemic
305 has also exacerbated gender discrimination in terms of unemployment (SDG 5). Around 90 % of
306 women in employment are in informal sectors in Nepal (CBS, 2019). Self-employed, domestic
307 workers, female-headed households, and those in casual or temporary agency employees are at
308 particular risk of losing the job (UNICEF, 2020). In addition to jobs lost, female household
309 members are also subjected to increased gender-based violence (SDG 5), resulting from stresses
310 at homes due to underemployment and unemployment. In the absence of recovery plans to
311 support the poor and vulnerable population, underemployment and unemployment could increase
312 modern slavery and child labor, restrict labor rights (SDG 8), widen the gaps between rich and
313 poor (SDG 10), and push more people into informal settlements (SDG 11). Increased poverty
314 would put additional pressure on natural resources, mainly on the forest for timber and non-
315 timber products (SDG 15), as a traditional livelihood alternative. Reduced livelihood options will
316 also put women and children at risk of trafficking (SDG 5 and 16) in the short and medium
317 terms. A similar risk of human trafficking was evident after Nepal Earthquake 2015 (Gyawali et
318 al., 2017). Unemployment would also increase illicit arms flow due to a growth in criminal
319 activities in the medium and long terms (SDG 16).

320 *Closure of institutions and facilities:* The GoN closed or limited the opening of various
321 institutions and facilities, including schools, universities, public transports, government offices,
322 international borders, and industries. The closure of educational institutions has negative impacts
323 on various aspects of students' growth and learning at different levels (primary, secondary,
324 tertiary, and vocational education) due to hindrance in activities associated with education,
325 teaching, training, and regular examinations (SDG 4). Although face-to-face education would

326 resume after controlling the pandemic, these hindrances in educational activities would limit the
327 country's economic development in the medium and long terms (SDG 8). Additionally,
328 confinement at home could raise the risk of violence against children and disruption in their
329 social networks (SDG 16). ICTs have been increasingly used as an alternative learning and
330 teaching tool to overcome the impacts of educational institutions' closure. However, it has
331 revealed and resulted in a digital divide between boys and girls within a household (SDG 5),
332 between rich and poor (SDG 10), and between urban and rural areas (SDG 11). That means this
333 alternative approach also has a negative impact on the overall agenda "leave no one behind." In
334 contrast, SDG implementations prioritizing women, younger, and rural populations, i.e., leaving
335 no one behind, can leverage SDGs' achievements (Warchold et al., 2020).

336 Limited opening of various institutions also reduced training, skill enhancement, and
337 internship possibilities for students (SDG 4). Similarly, the limited opening of judicial facilities
338 has discouraged the reporting of cases, e.g., on violence against women (SDG 5 and 16).
339 Additionally, the closure of major industries and markets resulted in unemployment and
340 underemployment with negative impacts on SDG 9 and an increase in inequalities (SDG 10).
341 Many temples, including the famous and sacred Hindu temple - *Pashupatinath*, are closed due to
342 the pandemic, hindering cultural activities (SDG 11). Additionally, the limited opening of
343 government offices has also resulted in weak law enforcement, illicit extraction of natural
344 resources [e.g., deforestation (SDG 15)], and a delay in services [e.g., for providing vital
345 registration (SDG 16)]. Closure of international borders and travel limitations have restricted
346 international collaboration, capacity building activities, and trade (SDG 17).

347 Closure or limited opening of institutions and facilities also has a few positive impacts.
348 Some of these impacts, e.g., enhanced ICTs in education (SDG 4) and digitalization in vital
349 registration (SDG 16), could facilitate achieving SDGs in the long term. However, other impacts
350 would be temporary, e.g., reduced food waste from restaurants and businesses (SDG 12) and
351 improved water and air quality (SDG 6 and 11).

352 *Diluted focus and funds on non-COVID-related issues:* The GoN has currently mobilized
353 its resources to control the pandemic. Concentrated efforts are a prerequisite to deal with the
354 pandemic. However, they would also dilute the government's focus and funds on other issues,
355 mainly on implementing SDGs, in the short term. All SDGs would have negative impacts due to
356 diluted focus and funds. For example, sectoral budgets have been reduced during the pandemic
357 compared to last year's budget. Other health issues (e.g., maternal and child health, sexual and
358 reproductive health, non-communicable diseases) have been side-lined as well.

359 *Anticipated reduced support from development partners:* As a developing country, Nepal
360 relies heavily on development partners' support for various development agendas, including
361 implementing SDGs. The pandemic has hit most countries globally, including development
362 partners of Nepal. Thus, there are concerns if ongoing official development assistance and
363 capacity building activities would continue in the medium and long terms. While the partners are
364 and would support controlling the pandemic, there are questions on whether and to what extent
365 they will continue to support implementing and financing SDGs. This concern is due to the
366 shrinkage of their economies and additional funds required for revitalizing their economies. Most
367 support provided by the development partners lately is in the form of loans, which is likely to
368 increase the indebtedness of a developing country like Nepal.

369 3.2 Transformative opportunities

370 The pandemic has also opened a window of opportunities for sustainable transformations.
371 Although these opportunities' impacts would be visible in the medium and long terms, the
372 window to grasp these opportunities would be short and become narrower over time. In the
373 absence of steering towards more sustainable pathways, rebounds would occur, following the
374 past business-as-usual trajectories. The achievement of SDGs would depend on the successful
375 utilization of these opportunities. We present the five key transformative opportunities together
376 with their promoting impacts on various SDGs.

377 *Lessons learned:* The pandemic has laid bare the strengths and weaknesses in
378 governance, socio-economic systems, and leadership worldwide. Its bright side is that various
379 lessons are learned (e.g., from improving planning and actions on SDGs to preparing for future
380 crises). These lessons could positively impact many SDGs in the medium and long terms. We
381 highlight lessons in the four main categories as key transformative opportunities below,
382 separately. Our discussion here mainly focuses on other lessons that have promoting impacts on
383 SDGs.

384 The pandemic has highlighted the crucial role of proper nutrition to have a healthy
385 population, i.e., to end all forms of malnutrition and the importance of maintaining plant genetic
386 diversity, promoting rural infrastructure and agricultural research, and enhancing food self-
387 sufficiency (SDG 2). Activities that could positively impact SDG 2, e.g., cultivation of fallow
388 land, development of urban rooftop gardens, and use of local seeds, have increased during the
389 lockdowns. Nepal observed the highest area of paddy cultivation this year (MOALD, 2020). The
390 pandemic provided lessons and raised awareness on sanitation and hygiene (SDG 6) and various
391 aspects of healthcare systems to ensure the public health and well-being and required funding for
392 it (SDG 3). Another lesson learned, mainly because of job loss, is a need for education policy
393 that promotes entrepreneurial- and skill-oriented focus on self-employment (SDG 4). Similarly,
394 the pandemic has largely impacted poor and vulnerable populations regarding access to health
395 care facilities and social security programs. This impact provides an essential lesson on the need
396 to reduce inequalities (SDG 10), including the promotion of gender equality (SDG 5).

397 The pandemic has also emphasized the need for regularization and upgrading of low-
398 income settlements, inadequate housing, and public transport systems for overall urban
399 transformations (SDG 11). There is limited possibility of maintaining physical distances in low-
400 income settlements and public transport systems required to control the spread of COVID-19.
401 The pandemic also revealed a lack of holistic disaster risk management plans at different
402 governance levels, which is also crucial to managing other crises.

403 Public awareness has also been raised during the pandemic on responsible consumption
404 and production (SDG 12), e.g., food waste reduction due to decreased food availability and waste
405 management for maintaining hygiene. This raised awareness also holds for climate action (SDG
406 13) to respond to the climate emergency, mainly conserving nature for resilience and adaptive
407 capacity and ensuring environment-friendly development through pollution and emission
408 reduction in sectors like transportation and industries. Since the source of the pandemic and
409 zoonotic diseases is the degradation of nature, the planners and policymakers would be more
410 aware of the importance of healthy ecosystems for ensuring public health (SDG 15). The
411 pandemic has taught us all around the globe that maintaining better air quality is essential for
412 avoiding severe health outcomes from the pandemic. The current health emergency has provided

413 glimpses of the potential climate emergency in the absence of climate action (Vinke et al., 2020).
414 Another crucial lesson of the pandemic is to promote South-South cooperation together with
415 North-South cooperation (SDG 17). So far, Nepal has not been able to get many benefits from
416 South-South cooperation.

417 *Socio-economy recovery plan:* A sound plan is required to recover from the pandemic's
418 negative impacts. This plan provides a window of opportunity to steer socio-economic systems
419 towards sustainable transformation instead of letting them rebound to the past trajectories. The
420 lessons learned from the pandemic can contribute to designing the recovery plan with positive
421 impacts on SDGs. For example, the pandemic has highlighted a need for a more pro-poor,
422 gender-sensitive, equitable, and inclusive policy framework (SDG 1, 5, 10), e.g., on social
423 security programs. Similarly, the pandemic has reversed many processes in achieving SDGs
424 related to the health and education sectors (SDG 3 and 4). Thus, the recovery plan should focus
425 on reinstalling the activities and programs disturbed by the pandemic and developing new ones
426 to accelerate the progress on various SDGs based on past experiences. Self-reliance, resilience,
427 and local resources should be at the forefront of the recovery plan, focusing on low carbon and
428 environment-friendly development (SDG 13 and 15). This approach would lead to poverty
429 eradication (SDG 1), employment generation (including green jobs), economic growth (SDG 8),
430 and equitable development (SDG 5, 10), together with the promotion of clean and affordable
431 energy (SDG 7). The pandemic has reinforced the importance of a build-back better and greener
432 economy with a low carbon strategy and development cooperation (SDG 17). During the
433 pandemic, another lesson is that Nepal should no longer rely on tourism and international
434 remittances to support its economy. External forces could easily hit these sectors, crippling the
435 economy. Nepal has made a clear realization that the agriculture sector needs to be self-sufficient
436 to avoid any future problems demonstrated by the pandemic. Hence, it has increased its
437 agriculture budget this year.

438 *Information and communication technologies (ICTs) and digital economy:* The use of
439 ICTs and the digital economy played an essential role in coping with pandemic impacts across
440 different sectors. This use has opened a transformative opportunity to promote many SDGs in the
441 medium and long terms. For example, online delivery, new online business, commercial, and
442 banking activities could contribute to equal rights to ownership, essential services, technology,
443 economic resources (SDG 1), decent work, and economic growth (SDG 8). The pandemic has
444 opened a new window of opportunity to leverage digital and distance learning across educational
445 levels and disciplines despite the digital divide, also promoting international cooperation (SDG
446 4). With adequate digital infrastructure and facilities, this new learning approach can also
447 enhance many health workers' skills in remote areas (SDG 3). The increased use of ICTs and the
448 digital economy could also empower women in the medium and long terms (SDG 5). For
449 example, digital innovations have provided women entrepreneurs with an opportunity to
450 strengthen skills and expand their business during the pandemic. The pandemic's lessons and
451 experiences using ICTs to acquire vital registration and acquainting with social and digital media
452 would help achieve targets on providing universal legal identity and ensuring public access to
453 information (SDG 16). Overall, the ICTs' awareness and experience during the pandemic will be
454 crucial for further developing sustainable development measures (SDG 17). To achieve universal
455 and affordable access to ICTs is also a target of SDG 9.

456 *Reverse migration and 'brain gain':* The pandemic has also triggered reverse migration in
457 Nepal, i.e., from abroad to Nepal or from urban centers to rural areas, leading to 'brain gain.'

458 Reverse migration, mainly of the youth population, provides an opportunity, not available
459 otherwise, to utilize the skilled-workforces with experience abroad and their knowledge for
460 sustainable transformation of various sectors. The lockdown period has provided some glimpses
461 of these possibilities if realized. The reverse migration has stimulated the cultivation of fallow
462 land left due to labor shortage, raising hope for increasing food production (SDG 2) (MOALD,
463 2020). In the medium and long terms, self-reliance and a rural economic transformation due to
464 reverse migration would strengthen regional development (SDG 11). The return of skilled and
465 semi-skilled migrant workers would also provide the needed labor force and investment to
466 increase agricultural and industrial production capabilities (SDG 9). These economic activities
467 driven by reverse migration would also trickle down to the population's lower strata (SDG 10).
468 For sustainable transformation, policies to utilize reverse migration and brain gain need to focus
469 on creating green jobs based on conservation-friendly policies (SDG 15) instead of following the
470 past trajectories. Swift and widespread policies and actions need to put in place to tap on the
471 resources provided by reverse migration and brain gain. In the lack of livelihood opportunities,
472 the returnees have already started migrating again.

473 *Exercising authorities by local government:* The pandemic has also provided an
474 opportunity for local governments to exercise their authority over jurisdiction given by Nepal's
475 2015 Constitution. The constitution has entrusted local governments with different functional
476 competencies to operate as a government, unlike the central government's decentralized unit.
477 During the pandemic, most local governments are being as responsive as provincial and federal
478 governments and active in health care and other provisioning services, which was rarely the case
479 before. Their positive performance in managing the pandemic could be an asset to improve the
480 health sector (SDG 3) and sustainable transformation at the local level. For example, they could
481 actively contribute to eradicating poverty (SDG 1), fostering sustainable urbanization (SDG 11),
482 building a climate-resilient society (SDG 13), and conserving biodiversity (SDG 15).

483 **4 Discussion**

484 As our results show, the pandemic has put additional challenges to achieving SDGs and
485 opened a window of sustainable transformation opportunities. However, urgent actions are
486 needed to utilize these opportunities before rebounds occur. Key insights and learnings from the
487 Nepal case study may also be applicable in other parts of the world, particularly in the
488 developing world contexts. More specifically, the pandemic's perception as a challenge and an
489 opportunity to reset priorities, resources, capacities, and planning can be useful elsewhere in
490 devising appropriate pathways for sustainable transformation. We bring several novel
491 understandings to realize such sustainable transformation.

492 First, our study provided a holistic understanding of the pandemic's potential impacts on
493 SDGs at the target level. Like the existing studies (UN, 2020), we found that the pandemic has
494 restricted most SDGs in the short term. However, this study also advanced the state-of-art
495 understanding by figuring out a few promoting impacts in the medium and long terms. These
496 pandemic's positive and negative impacts are similar to SDG interactions, consisting of synergies
497 and trade-offs (Pradhan et al., 2017). The negative impacts on SDG, i.e., trade-offs, need to be
498 tackled by understanding the impending factors behind them. Simultaneously, transformative
499 opportunities generating positive impacts or synergies need to be identified and leveraged for
500 achieving the 2030 Agenda.

501 Second, we identified key impeding factors directly or indirectly linked to the pandemic.
502 Most key factors are associated with repercussions of the measures taken to contain and control
503 the pandemic, including lockdowns, underemployment and unemployment, and institutions and
504 facilities' closure. These findings highlight how vulnerable Nepal's current social and economic
505 systems are to unprecedented disasters like the pandemic. Therefore, there is a need for
506 sustainable transformation of our social and economic systems, building resilience to
507 unprecedented disasters, including climate emergencies.

508 Third, we highlighted key transformative opportunities generated by the pandemic for
509 achieving SDGs. These opportunities are mostly associated with various lessons learned during
510 the pandemic with an expectation of a transformative recovery plan in the post-COVID era. The
511 promoting impacts of these transformative opportunities would be visible in the medium and
512 long terms. However, the window to grasp these opportunities is tiny and shrinking. The
513 rebounds may soon occur following the past trajectories. The pandemic has provided an
514 opportunity to build back better, focusing on overall sustainability, including biodiversity
515 conservation, climate resilience, and living in harmony with nature. In the lack of urgent actions
516 now, opportunities for sustainable transformation would be missed.

517 Fourth, key insights and experience gained from the methodological approach applied in
518 our study can also be useful in future studies. In particular, field research in the post-COVID
519 world may require adapting existing research methods (i.e., through the blended approach we
520 adopted). Our experience shows that online tools can effectively facilitate useful interactions
521 among research team members and experts. They also help enhance the sharing of knowledge
522 and experience and foster co-learning, capacity building, and co-generation of knowledge
523 involving experts from multiple disciplines.

524 At the same time, we also acknowledge that our study has a few limitations. First, it is too
525 early to estimate the pandemic's full impacts on our society, economy, and environment
526 quantitatively. Nevertheless, we provide a holistic qualitative understanding of the potential
527 impacts on SDGs. Second, our study is based on expert judgment and perception of what is
528 anticipated instead of quantification or simulation of potential impacts. Even so, expert judgment
529 is an accepted approach given the need for rapid assessment. Third, we did not focus on the
530 impacts of SDGs on pandemics, which could be a question for future research. Achievement of
531 SDGs could also help contain and combat pandemics and similar challenges in the future. There
532 are specific interactions between SDGs and pandemic, e.g., achieving SDG 3 and SDG 15 could
533 help reduce the risks and spread of zoonotic diseases in the future. Fourth, our understanding of
534 the potential impacts, the key impending factors, and the transformative opportunities are based
535 on Nepal's case study. The transfer of this understanding to other countries needs to be taken
536 cautiously. However, our approach to knowledge co-creation is applicable in other countries.

537 Finally, there are some policy lessons and specific recommendations for Nepal. The way
538 forward for the country to recover from the pandemic consists of several aspects. Better
539 coordination among federal, provincial, and local governments is needed to develop, implement,
540 and monitor the transformative socio-economic recovery plan. This plan needs to compose
541 special packages for poor, vulnerable, and disadvantaged groups and returnees based on a
542 gender-sensitive approach with more significant support to largely impacted sectors and
543 societies. More systematic and coordinated efforts are also required to enhance awareness about
544 the importance of nature conservation and nature-based solutions among the politicians and the
545 general public. Collaboration among all stakeholders is another important aspect of designing

546 and implementing the plan. For implementing SDGs, Nepal needs to mobilize national and
 547 international funds, knowledge, and skills, including diaspora Nepali, together with other
 548 enabling conditions (e.g., governance, transparency, and accountability). Sound interdisciplinary
 549 and transdisciplinary research is required to explore, investigate, identify, utilize, and facilitate
 550 the implementation of transformative opportunities. Evidence-based policymaking is a crucial
 551 component of governance that enables sustainable transformations and, thus, for achieving the
 552 SDGs and the national aspiration of "Prosperous Nepal and Happy Nepali."

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