



# From Pre-Pandemic to Post-Pandemic Struggles to Meet Sustainable Development Goals

*Indonesian Journal of Tourism and Leisure, 2023*

*Vol. 04 (1), 1-15*

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DOI: 10.36256/ijtl.v4i1.282

<https://journal.lasigo.org/index.php/IJTL>

*Lasigo* Journal

## Article History

Received: October 21<sup>st</sup>, 2022

Revised: February 18<sup>th</sup>, 2023

Accepted: February 23<sup>rd</sup>, 2023

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## ABSTRACT

The need to achieve Sustainable Development Goals (SDGs) is universal for all high-, middle-, and low-income nations, but the momentum was disrupted by COVID-19. Tourism is an important sector to address SDGs where the United Nations World Tourism Organization (UNWTO) emphasizes the positive role tourism could play toward meeting those goals. This paper is conceptually grounded within the scope of the SDGs and uses a case study approach. It uses the case of Nepal, a developing country, to demonstrate the struggles of developing nations to meet SDGs within the context of the pandemic. Based on the literature and available secondary data, similar cases are discussed to establish relevance for global contexts by reflecting how other developing nations with troubled tourism ecosystems due to the pandemic will negatively impact the movement on meeting SDGs. Further, future directions are proposed to gain momentum toward responding to the SDGs. Indeed, developing nations will struggle more than others, as the priority has been to deal with the COVID-19 impacts with limited available resources.

*Keywords: SDGs; Tourism; Developing Nations; Inclusive Growth; COVID-19*

## 1. Introduction

There has been a global interest among the government sector, the hospitality and tourism industry, and NGOs, among others, in utilizing the tourism sector as a crucial pathway to advance the 17 Sustainable Development Goals (SDGs) (see Table 1). As a guiding blueprint for policymakers, the SDGs were formulated to generate a sense of internalized moral obligation and responsibility toward ecological sustainability, human prosperity, and social justice (Fleetwood, 2020; Moore, 2016). The meeting of world leaders at the SDG Summit in September 2019 resulted in the Decade of Action, recognizing the imperative to accelerate and mobilize sustainability action on global, local, and personal levels (UN.Org, n.d.). As a result, academicians, policymakers, and industry professionals are encouraged to prioritize tourism to achieve SDGs (e.g., Anouti et al., 2022; Chen et al., 2022; Jones et al., 2017; Özgüt & Öztüren, 2021; Siakwah et al., 2020; Slocum et al., 2019). However, the tourism sector is not capturing its potential and has encountered challenges including but not limited to governance and localizing

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plans for implementing the SDGs (Dube & Nhamo, 2021; Scheyvens & Cheer, 2021; Siakwah et al., 2020; Trupp & Dolezal, 2020), with added pressure from COVID-19.

**Table 1.** Description of Sustainable Development Goals (SDGs)

<b>Sustainable Development Goals (SDGs)</b>	
SDG 1: No poverty	End poverty in all its forms everywhere
SDG 2: Zero hunger	End hunger, achieve food security and improved nutrition, and promote sustainable agriculture
SDG 3: Good health and well-being	Ensure healthy lives and promote well-being for all at all ages
SDG 4: Quality education	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
SDG 5: Gender equality	Achieve gender equality and empower all women and girls
SDG 6: Clean water and sanitation	Ensure availability and sustainable management of water and sanitation for all
SDG 7: Affordable and clean energy	Ensure access to affordable, reliable, sustainable, and modern energy for all
SDG 8: Decent work and economic growth	Promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all
SDG 9: Industry innovation and infrastructure	Build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation
SDG 10: Reduced inequalities	Reduce inequality within and among countries
SDG 11: Sustainable cities and communities	Make cities and human settlements inclusive, safe, resilient, and sustainable
SDG 12: Responsible consumption and production	Ensure sustainable consumption and production patterns
SDG 13: Climate action	Take urgent action to combat climate change and its impacts
SDG 14: Life below water	Conserve and sustainably use the oceans, seas, and marine resources for sustainable development
SDG 15: Life on land	Protect, restore, and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss
SDG 16: Peace, justice, and strong institutions	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all, and build effective, accountable, and inclusive institutions at all levels
SDG 17: Partnerships for the goals	Strengthen the means of implementation and revitalize the global partnership for sustainable development

Source: WTO and UNDP, 2017

Shi et al. (2019) argue that the theory of sustainable development depicts three distinct periods: the embryonic period [before 1972], the molding period [1972-1987], and the developing period [1987-present]. With these stages, sustainable development moved from a single goal of sustainable use of natural resources to the eight-millennium development goals (MDGs) and the 17 SDGs, which are framed as holistic and crosscutting. For the holistic approach to sustainable development, the cultural, governance, and life support systems are critical (Shi et al., 2019). Inequity exists in many forms globally. As such, to support a holistic approach to sustainable development emerging economies must be supported, especially in the pursuit of the SDGs (Min & Perucci, 2020; Odey et al., 2021).

Grochová and Litzman (2021) calculated an efficiency score to evaluate 172 countries' SDG progress toward 2030. Pre-pandemic, the general movement toward the SDGs was positive for 2019, but for the majority of the countries, the magnitude of the movement was negligible and changes for developing nations were behind the rest of the world. Finland is expected to meet the SDGs by 2021, followed by Singapore (2023), Iceland (2026), and Slovenia (2028) (Grochová & Litzman, 2021). Other 134 countries will not reach the goals by the end of the century with 69 of these being developed high-income or upper-middle-income countries.

In situating countries within the context of tourism, conceptualizing and operationalizing the tourism industry and its ecosystems in favor of meeting SDGs certainly comes with challenges. Scholars have pointed out that status quo practices are insufficient to achieve the SDGs, especially when COVID-19 impacts are persistent (Boluk & Rasoolimanesh, 2022). Hindering factors include a lack of shared resources (e.g., financial resources) among the developed and developing nations (Barbier & Burgess, 2020), along with limited partnerships and collective

actions (Boluk & Rasoolimanesh, 2022; Scheyvens & Cheer, 2021). The current circumstances have made achieving the SDGs questionable at a time when tourism is experiencing a major shock. Specifically, COVID-19 has reversed the progress made at various scales (Min & Perucci, 2020). Therefore, a focused agenda based on the evaluation of existing issues and ways to accelerate the process of meeting the SDGs is needed.

## **2. Rationale and Methodological Approach**

Nepal offers ample tourism opportunities but suffers from infrastructure and managerial challenges (Dangi et al., 2021). The country experienced substantial pandemic effects as major mega projects were halted, including the construction of an international airport and road system (aimed at increasing tourism capacity), and a national tourism campaign (i.e., Visit Nepal 2020) was canceled that had been planned to target 2 million international tourists (Ulak, 2020; WTTC, 2021). These setbacks led to the loss of employment and revenue. Further, the climate crisis is a burning issue for Nepal, which could additionally hurt the tourism sector (Becken et al., 2013; KC, 2017; KC & Parajuli, 2015; Nyaupane & Chhetri, 2009).

The United Nations (UN) expressed concerns that Nepal, as a developing Himalayan country where climate change and disaster impacts are dangerously growing, could experience major shocks from COVID-19 (UN, 2020a). The tourism sector suffered as human survival was at risk, and COVID-19 derailed the country's SDG progress and plans. Thus, the prospects for tourism to serve as a mechanism to achieve the SDGs are slipping away. Unfortunately, this scenario is not dissimilar to many developing nations. This paper aims to discuss tourism and the SDGs at the macro-level in the context of Nepal attending to pre-pandemic and post-pandemic struggles. It can be argued that the challenges faced by Nepal may be similar to other developing nations as they continue to affect the progress toward meeting the SDGs. Several examples from developing nations are included to discuss the impact of COVID-19 on the tourism industry and the current state of SDGs, to inform the lesson learned and way forward.

This study is conceptually grounded within the scope of the SDGs and uses a case study approach using different data points (Çakar & Aykol, 2021; Tasci et al., 2020). It utilizes the data from an empirical exploratory study (conducted during the summer of 2019 and spring of 2020) that evaluated stakeholders' understandings of the role of the tourism sector in fulfilling the SDGs in Nepal, measured using a five-point Likert scale (1-very unlikely to 5-very likely). The participants (n=15) were purposively selected based on their knowledge of the tourism industry and the SDGs to represent academia (n=3, e.g., university lecturers), government (n=3, e.g., the Department of Tourism officials), tourism industry (n=6, e.g., tour guides, hotel owners, travel agency owners, and trekking companies owners), and public-private organizations (n=3, e.g., the Nepal Tourism Board (NTB)-a premier destination marketing organization). Besides rating each SDG from 1 (very unlikely) through 5 (very likely), some open-ended questions were included in the study (e.g., is Nepal tourism contributing toward achieving SDGs? what are the challenges associated with achieving SDGs in Nepal? how can Nepal work toward achieving SDGs?).

The data from the empirical exploratory study are analyzed and presented in the form of descriptive statistics (i.e., mean). The qualitative data from the open-ended questions inform the interpretation of the descriptive statistics and discussion of the implications of the overall findings. The findings reflect the state of tourism and its potential role in addressing the SDGs before the COVID-19 pandemic. Meanwhile, the findings also suggest existing challenges (before the pandemic) negatively impacting the progress toward meeting SDGs. Due to the pandemic, efforts to link tourism and SDGs are impacted even more. The global cases within the context of developing nations, including Nepal, are further discussed by reviewing the literature, as well as by using secondary data from World Travel and Tourism Council (WTTC) and SDG dashboards. Other contextual literature is also sought to support the discussion. These findings

offer several meaningful implications in post-pandemic development, not just for Nepal but also for similar developing nations, which are further discussed in the paper.

### 3. Tourism Development in Nepal, COVID-19, and SDGs

Tourism has been the prioritized sector in Nepal since its adoption in the 1950s (Dangi et al., 2021). Accordingly, tourism and its benefits are reflected in subsequent development plans with a growth-oriented approach to tourism development (NPC, n.d.). With this growth-oriented approach, SDG 8 (decent work and economic growth) is a major focus, but other SDGs (e.g., SDG 1-poverty reduction, SDG 3-good health and well-being, SDG 13-climate action, and SDG 15-life on land) are linked to tourism (KC et al., 2021). However, many common challenges for developing nations (e.g., poor physical infrastructure and communications, lack of human resources, lack of financial resources, etc.) exist in Nepal (Sharpley, 2009; Tosun, 2001), negatively affecting the sustainable development of the tourism sector (NPC, n.d.). These challenges are further exacerbated due to the COVID-19 pandemic, with implicit negative impacts on SDGs as well.

Tourism grew from 9,526 tourists in 1964 to 1,197,191 tourists in 2019 (Ministry of Culture, Tourism, and Civil Aviation [MoCTCA], 2020). This gradual increase in international tourist arrivals over five decades instilled hope among critical actors, including the government, that tourism could be used as a tool for economic development. However, international arrivals plummeted by 80.7% due to COVID-19, with total international tourists of only 230,085 in 2020 (MoCTCA, 2020). This led to a decrease in tourism-generated employment, tourist spending, and tourism's contribution to the national GDP. Based on the two-year comparative data (i.e., 2019 and 2020), in 2020, the total contribution of the travel and tourism industry to national GDP decreased from 6.7% to 3.6% (a change of -46.6%), employment decreased from 1,042,100 to 835,100 jobs (a change of -19.9%), and international tourists spending decreased from \$810.5 million to \$247.9 million (a change of -69.4%) (WTTC, 2021).

Figure 1. Stakeholders' views of the likelihood of achieving SDGs in Nepal



Nepal eagerly adopted the SDGs as a guideline to promote sustainable development (NPC, 2017), with tourism being a key sector in supporting the SDGs. Stakeholders (i.e., representing academia, government, the tourism industry - tour guides, hotel owners, travel agency owners, trekking company owners, and public-private organizations) believe that tourism plays a positive role in meeting SDGs (ratings ranged from neutral to agree) (Figure 1). A lack of strong agreement also suggests ongoing challenges. The tourism sector suffers from the lack of proper marketing strategies, inadequate infrastructure, and the absence of a comprehensive framework for sustainable development, which is impaired by limited resources and expertise (KC et al., 2021). SDGs are evaluated at the macro-level, but micro-level studies (both conceptual and empirical) could enhance in-depth insights into the relationships between tourism and SDGs.

Current statistics show that Nepal has not achieved many of the 17 SDGs and is still far from achieving them due to existing challenges (sdgindex.org, n.d.). Only SDG 12 (responsible consumption and production) and SDG 13 (climate action) seem to be achieved (on track or maintaining their achievement) (Table 2 and Figure 2). In recent times, there has been no concern for SDG 13 (climate action), but the past literature frequently suggests the climate crisis as a critical issue with a likelihood of negatively affecting tourism in Nepal (Becken et al., 2013; KC, 2017; KC & Parajuli, 2015; Nyaupane & Chhetri, 2009). Our findings from the exploratory study also show that stakeholders do not fully recognize the meeting of SDGs 12 and 13, indicating the gap in communication and information sharing. Also, the mountain landscapes and their vulnerability to climate change need a continuous global effort with a polycentric approach (Ostrom, 2010), although localized efforts are necessary. Therefore, constant monitoring and evaluation are needed going forward, with global efforts warranted in addition to national policy and actions. All other SDGs (other than SDG 14-life below water, information unavailable) are encountering minimal to significant/major challenges with indications ranging from moderate improvement to a state of stagnation. It is only SDG 4 (quality education) that faces minimal challenges with moderate improvements. Otherwise, SDG 1 (no poverty), SDG 5 (gender equality), SDG 8 (decent work and economic growth), and SDG 17 (partnerships for the goals) are facing significant challenges with moderate improvements being made.

**Table 2.** Sustainable Development Goals (SDGs) and the progress made for Nepal

<b>Sustainable Development Goals (SDGs)</b>	<b>Progress status for Nepal</b>
SDG 1: No poverty	Moderately improving (significant challenges remain)
SDG 2: Zero hunger	Moderately improving (major challenges remain)
SDG 3: Good health and well-being	Moderately improving (major challenges remain)
SDG 4: Quality education	Moderately improving (challenges remain)
SDG 5: Gender equality	Moderately improving (significant challenges remain)
SDG 6: Clean water and sanitation	On track or maintaining SDG achievement (significant challenges remain)
SDG 7: Affordable and clean energy	Stagnating (major challenges remain)
SDG 8: Decent work and economic growth	Moderately improving (significant challenges remain)
SDG 9: Industry innovation and infrastructure	Moderately improving (major challenges remain)
SDG 10: Reduced inequalities	Trend information unavailable (significant challenges remain)
SDG 11: Sustainable cities and communities	Stagnating (major challenges remain)
SDG 12: Responsible consumption and production	On track or maintaining SDG achievement (SDG achieved)
SDG 13: Climate action	On track or maintaining SDG achievement (SDG achieved)
SDG 14: Life below water	Information Unavailable
SDG 15: Life on land	Stagnating (major challenges remain)
SDG 16: Peace, justice, and strong institutions	Stagnating (major challenges remain)
SDG 17: Partnerships for the goals	Moderately improving (significant challenges remain)

Source: sdgindex.org, n.d.

On the contrary, SDG 6 (clean water and sanitation) is facing significant challenges yet is on track to achieve its target. In addition, SDG 10 (reduced inequalities) is facing significant challenges, but it also lacks any information to support whether it is on track to achieve its target, suggesting a lack of proper documentation to evaluate its progress. SDG 2 (zero hunger), SDG 3

(good health and well-being), and SDG 9 (industry, innovation, and infrastructure) are not only facing major challenges but also showing only moderate improvements being made. Finally, SDG 7 (affordable and clean energy), SDG 11 (sustainable cities and communities), SDG 15 (life on land), and SDG 16 (peace, justice, and strong institutions) are not only encountering major challenges but also progress is stagnating (sdgindex.org, n.d.).

Figure 2. SDG dashboards and trends for Nepal



Source: sdgindex.org, n.d.

#### 4. Global Cases

The purpose of this section is to highlight the global cases, particularly developing nations, in terms of challenges that they are facing and how COVID-19 has hindered the state of SDGs. Some of the cases include Africa (as a continent), where several countries fall under the category of low-income nations (i.e., 33 countries in Africa fall under the category of least developed countries) (UN, 2021). Examples are discussed from other developing nations from Asia (i.e., Cambodia), including the Himalayan nation Bhutan. Similarly, this section will highlight the impact of COVID-19 on other developing nations, specifically island nations, such as the Maldives and Belize, which are highly dependent on tourism. However, it should be noted that country-specific details always make it complex to compare them across regions or even within the same region. This section and the paper overall aim to convey the narrative that developing nations are likely to be substantially impacted by COVID-19 in meeting SDGs because they were already behind in meeting those goals before COVID-19. As a result, future directions are proposed.

African economic growth was forecasted to increase from 2.9% in 2019 to 3.2% in 2020 and 3.5% in 2021 (UN, 2020b). Even though progress was seen for SDG 1 (no poverty), SDG 3 (good health and well-being), SDG 5 (gender equality), SDG 13 (climate action), and SDG 15 (life on land), African countries were already suffering from weak governance systems, poor leadership, corruption, and high debt (Odey et al., 2021). The impacts of COVID-19 were prominent in many aspects of the economic component (GDP declines, job losses, escalated health-related spending), social component (loss of lives, reduced social spending, disproportionate impact on vulnerable groups), and the political component (politicized responses, increased mistrust, the politicization of law enforcement) (UN, 2020b). In Africa, one out of three people is at risk of food insecurity (SDG 2-zero hunger). Also, the health indicators in Africa are low compared to other regions, with a massive funding gap negatively affecting SDG 3 (good health and well-being) (Odey et al., 2021).

WTTC (2021) also reveals that tourism in developing African nations and other developing nations is heavily impacted by COVID-19. For example, Kenya's travel and tourism sector's national GDP contribution decreased from 8.1% in 2019 to 4.2% in 2020, a change of -48.2%.

For Kenya, except for SDGs 12 and 13 (considered achieved and on track or maintaining SDG achievement), other SDGs are facing challenges (sdgindex.org, n.d.). For Botswana, the contribution of the travel and tourism industry to the national GDP decreased from 9.6% in 2019 to 5.3% in 2020, a change of -48.6%. For Botswana, all the SDGs are facing challenges (except SDG 14-information is unavailable) (sdgindex.org, n.d.). These African nations are leaders in wildlife tourism, and they aspire to use tourism to reduce poverty and promote conservation (Kaberere et al., 2022; Okello & Novelli, 2014). Their sustainable tourism governance process has been pointed out to lack trust, justice, social capital, power, and participation (Siakwah et al., 2020). Because African nations were highly dependent on tourism revenue to run their conservation programs, COVID-19 negatively impacted the tourism industry as well as causing a reduction in staff and conservation programs leading to increased illegal wildlife poaching (KC, 2022), negatively affecting SDG 15 (life on land).

In 2021, more than \$2 trillion in losses was expected from international tourism, with developing nations taking a hit of 50%-60% (UNCTAD, n.d.). As an example, in the South Asian least developed country of Cambodia, the contribution of the travel and tourism industry to the national GDP decreased from 25.8% in 2019 to 7.2% in 2020, a change of -73.0% (WTTC, 2021). For Cambodia, except for SDGs 12 and 13 (considered achieved and on track or maintaining SDG achievement), other SDGs are facing challenges (sdgindex.org, n.d.). Another example is from the least developed Himalayan country Bhutan, where tourism's contribution to national GDP decreased from 4.7% to 3.6%, a change of -23.3% (theglobaleconomy.com, n.d.). For Bhutan, only SDG 12 is achieved (with on track or maintaining SDG achievement), and other SDGs are facing challenges (except SDG 14 information unavailable) (sdgindex.org, n.d.). Even though Bhutan adopted a "high value, low volume", later rephrased as a "high value, low impact" tourism policy to consciously minimize over-reliance on tourism and to reduce the negative impact of tourism (Gurung & Seeland, 2008; Nyaupane & Timothy, 2010), COVID-19 still significantly impacted their tourism's contribution on their national GDP. However, the effect was not as significant compared to other cases. Even though we can expect tourism's role and its contribution to national GDP to vary depending on national tourism policy, it can be argued that tourism's potential to boost the economy and its ripple effects on interconnected SDGs is diminished by the pandemic.

Some nations are uniquely dependent on tourism to sustain their economy compared to others. Specifically, developing island nations are highly reliant on tourism to sustain their economy, where GDP contribution from tourism alone is over 50% for some nations. In the case of the Maldives, the contribution of the travel and tourism industry to the national GDP decreased from 52.6% in 2019 to 29.4% in 2020, a change of -63.8%. In terms of the Maldives, only SDGs 1 and 4 are achieved (with on track or maintaining SDG achievement), and the rest of the SDGs are facing challenges (sdgindex.org, n.d.). For Belize, the contribution of the travel and tourism industry to the national GDP decreased from 37.3% in 2019 to 16.2% in 2020, a change of -63.6% (WTTC, 2021). Regarding Belize, none of the SDGs is achieved, and they are facing minimal to major challenges (sdgindex.org, n.d.). Mustafa et al. (2020) also argued that many developing island destinations are even more vulnerable to COVID-19 due to their overdependence on tourism. Therefore, tourism and its potential contribution to SDGs are heavily compromised.

It is important to note that it is not the case that these developing nations did not face any challenges in achieving SDGs before the pandemic. Literature exists to support the fact that the cases discussed above (Kenya, Botswana, Cambodia, Bhutan, the Maldives, and Belize) were facing multiple challenges (Government of Belize, 2016; Ibrahim, 2019; Ministry of Devolution and Planning, 2017; Musekiwa & Mandiyanike, 2019; Royal Government of Cambodia, 2019; Thinley & Hartz-Karp, 2019). For instance, Kenya was argued to face challenges like inadequate linkages/coordination between the national and sub-national governments, high political

turnover/changes of regimes, and poor coordination between development partners (Ministry of Devolution and Planning, 2017). Musekiwa and Mandiyanike (2019) stated that in meeting SDGs, Botswana's major challenge is its centralized system and a lack of effective local government. Likewise, Cambodia was argued to face a substantial threat from climate change (Royal Government of Cambodia, 2019). In the context of Bhutan, Thinley and Hartz-Karp (2019) stated, "for both the people and government, poverty continues to be a challenge and life is a struggle" (p. 3).

As a small island developing state, the Maldives is consistently concerned about the effects of climate change (SDG 13). Their policies are simultaneously working on other pertinent issues related to health and well-being (SDG 3), quality education (SDG 4), gender equality (SDG 5), clean water and sanitation (SDG 6), affordable and clean energy (SDG 7), and life below water (SDG 14) (Ibrahim, 2019). The rising issues from global warming and climate change are perhaps not any less for Belize and similar island states. Further, Belize was facing challenges such as a lack of access to potable water, concern about waste management, both land-based and marine pollution, and inadequate institutional arrangements to support collaboration among multi-sector stakeholders, among others (Government of Belize, 2016). Due to additional challenges from the pandemic to these low-and-middle-income nations were facing before the pandemic, there is a need to recognize, rethink, and redirect the actions to meet the SDGs.

## **5. Lessons Learned and Way Forward**

Based on the Nepal case and the other global cases discussed in the previous sections, it is obvious that before the pandemic, developing nations were facing challenges in making significant progress toward the SDGs. Now many developing nations are facing additional challenges in meeting SDGs (sdgindex.org, n.d.). The current state of SDGs and the challenges associated with them do not necessarily solely connect with the tourism sector. However, they still point out the current gap in achieving SDGs while suggesting a potential effort that tourism could make toward meeting those SDGs. Indeed, with tourism development encountering travel restrictions at national and international scales (Kaushal & Srivastava, 2021), the contribution of the travel and tourism industry to create positive effects on SDGs has been significantly compromised. For example, Nepal struggled due to COVID-19 while their national target to meet 2 million international tourists failed with the shutting down of the national tourism campaign (i.e., Visit Nepal 2020) (Ulak 2020; WTTC, 2021). This is even more critical for island nations as they heavily rely on tourism (Mustafa et al., 2020). Since tourism is often seen as a tool for economic development regardless of the degree of reliance on tourism for their national GDP (Akama & Kieti, 2007; Cárdenas-García & Pulido-Fernández, 2019; Dangi et al., 2021; Sharma et al., 2020), the pandemic and its negative impact on SDGs resonate with many countries. This section aims to propose some lessons learned and possible ways to move toward meeting SDGs for tourism stakeholders.

As COVID-19 has disrupted the tourism sector, the SDG plan needs revision to reflect the impacts posed by COVID-19. Mapping a realistic picture for each goal will provide a pathway to support the SDGs' progress. A pandemic recovery process will be different for high-, middle-and low-income nations. For instance, low-income nations were challenged with vaccine inequity, where the vaccination rate ranged from <1% to >60% (UNCTAD, n.d.). For instance, Nepal experienced a lack of vaccine distribution affecting not just the tourism sector but also the well-being of Nepalese citizens (Acharya et al., 2021; Poudel & Subedi, 2020). Such inequities will continue to affect the tourism sector in different capacities. As such, the pace of tourism recovery will determine the extent of tourism's contribution to SDGs. Further, additional factors such as economic and human resources, the country's social and political stability, and associated policies, affect the tourism recovery process (Issa & Altinay, 2006; Škare et al., 2021; Su et al., 2021).



Sustainable tourism practices are a much-needed effort that links interconnected SDGs (Higgins-Desbiolles & Wijesinghe, 2019). Now, tourism businesses have the opportunity to reorient their practices toward sustainability. However, both short-and long-term plans for sustainability are necessary to allow flexibility to accommodate changing working policies. Boluk et al. (2019) state that "issues and mechanisms of governance are essential to shaping tourism's future into a form that is equitable, inclusive, just, ecologically compatible and thereby sustainable" (p. 860). Emphasizing sustainable governance is critical to promoting trust, justice, social capital, power, and participation (Siakwah et al., 2020). In so doing, a collaborative approach is a key aspect to achieving SDGs by 2030 and beyond, with clear roles and responsibilities aligned for relevant stakeholders. In the context of Nepal, a lack of coordinated efforts across sectors and a collaboration gap among national, regional, and destination-level authorities were identified as major challenges to meeting the SDGs even before the COVID-19 pandemic (KC et al., 2021). The pandemic has disrupted the education, health, legal, political, and many other sectors affecting sustainable tourism development (Odey et al., 2021; UN, 2020b). Specifically, the focus should be on multi-stakeholder and cross-sectoral collaborations to facilitate complex decision-making processes (Goeldner & Ritchie, 2012; KC et al., 2021).

COVID-19 caused a sharp decrease in international tourism, which grew in some cases for domestic and proximity tourism. A case study from South Moravian Region, Czech Republic, Vaishar and Šťastná (2022) found that the COVID-19 pandemic created a favorable scenario for some rural tourism destinations due to domestic tourism where statistics show that domestic tourists were higher in 2020 compared to 2019. Likewise, agritourism showed increased visitations during COVID-19 (Adom et al., 2021), although the number and increasing trends can be expected to vary in different contextual settings. These results are attributed mainly to domestic tourism. In Nepal, domestic tourism is not valued as much as international tourism, resulting in a lack of statistics related to domestic tourism (Silwal et al., 2022). Without proper documentation of domestic tourism statistics, it is not feasible to formulate a sustainable domestic tourism plan to foster this market segment. Further, Silwal et al. (2022) suggest that domestic tourism has great potential for Nepal, but it lacks strategies and policies to support domestic tourism. One potential strategy would be to value domestic tourism and capture its potential to address SDGs.

For instance, Pasanchay and Schott (2020) examined community-based tourism homestays' capacity to achieve the SDGs, in a study from Laos. Due to differing impacts, specific tourism market segments, at least dominant or distinct tourism market segments, if not all, should be evaluated for their potential contribution to SDGs. This market segmentation approach is even more critical in localizing the impact of tourism for SDGs (Dube & Nhamo, 2021) and enforcing the inclusion of indigenous perspectives (Boluk et al., 2019; Stumpf & Cheshire, 2019). Due to the specificity involved in the process, coordinated efforts among stakeholders can be fostered to streamline tourism's contributions to the SDGs (Brendehaug et al., 2017). In line with the UNWTO's new priority, guidelines should emphasize empowering communities and local businesses that truly promote inclusive growth and serve interlinked SDGs (UNWTO, n.d.). In that context, promoting small-scale and sustainable forms of tourism such as indigenous tourism is logical, as they are likely to operate in line with the SDGs (Scheyvens et al., 2021). Nepal is already using community-based tourism models in promoting sustainable tourism and decentralizing the tourism development process to benefit local communities (Dangi et al., 2021). KC (2021) conducted a study on homestay tourism near Bardia National Park of Nepal, which functions with a community-based tourism model. The author found that domestic tourists were 80-90% of the entire tourism market and had the potential for addressing different SDGs, but a lack of marketing as a major challenge was also identified. As Silwal et al. (2022) suggested, better strategies and policies are required to boost the domestic tourism market to niche tourism segments like homestay tourism.

Both conceptual and empirical work at multiple layers (e.g., global, national, and destination) for macro-and micro-levels would help comprehend the state of the SDGs. To fuel the SDGs movement, accurate data is needed to analyze the progress and gaps to guide policy responses. In the current context, Min and Perucci (2020) state that both accurate data and internationally comparable data are lacking. The study cases (Nepal and other global cases) also suggest that the evaluation and monitoring system for certain SDGs is lacking, and therefore, their state of progress is unknown or unavailable. In Nepal, there is a discrepancy in terms of how the climate change crisis is perceived by the stakeholders, the existing literature on the climate crisis (Becken et al., 2013; KC, 2017; KC & Parajuli, 2015; Nyaupane & Chhetri, 2009), and current data on climate action (SDG 13) (sdgindex.org, n.d.). Based on the assessment of the findings from Nepal, there is a need for clear communication and transparent information sharing among relevant stakeholders to strategize the directive guidelines to meet the SDGs. Nunkoo et al. (2021) suggest that besides the tourism-focused research agenda, SDGs should be investigated from multiple disciplines, including anthropology and the humanities to better understand the underlying themes of social inequalities and cultural hierarchies. Only a few select high-income developed countries are performing well in reaching SDGs (Grochová & Litzman, 2021), so long-term mentoring (formal or informal) and technology transfer from high-income nations to middle-and low-income nations will accelerate SDGs' progress (WTO and UNDP, 2017).

## **6. Conclusion**

Tourism's contribution to the SDGs has been substantially threatened by the COVID-19 pandemic. Middle- and low-income nations will face more challenges in general. However, high-income nations will also face a fair share of challenges. Even before the pandemic, the world was off track to fulfill the SDGs, and due to the pandemic, SDGs are slipping away. The current global crisis will irrevocably impact the SDGs target for 2030. COVID-19 changed the priority for human survival while discussion about tourism and its contribution to SDGs faded. Much of the financial and human resources are diverted toward tackling the pandemic, including political agendas. There are different impacts of COVID-19 on different nations and the recovery process will vary, leaving developing nations more vulnerable. Developing nations can be expected to struggle to find a stable and well-functioning tourism industry in a timely fashion. In going forward, tourism's contribution to SDGs by 2030 and beyond could potentially be nurtured by tracking accurate and comparable data to measure success toward SDGs, promoting formulation and implementation of short-and long-term tourism plans to accommodate sustainable policies for tourism businesses, prioritizing sustainable governance in tourism, and emphasizing collaborative (multi-stakeholder and cross-sectoral) efforts. Meanwhile, additional steps such as adopting tourism market segmentation to localize the impact of specific tourism markets toward SDGs, nurturing sustainable forms of tourism, fostering mentoring from high-income nations to middle-and low-income nations, and establishing clear communication and transparent information sharing among relevant stakeholders could help accelerate the movement toward meeting the SDGs. Lastly, it is equally critical to encourage both conceptual and empirical studies on macro-and micro-level SDGs at local, regional, or national levels, specifically through an interdisciplinary approach incorporating the sustainability research agenda.

## **7. Acknowledgment**

I would like to thank Aditya Dhungana for her assistance in collecting preliminary data and her initial input on the draft. I also would like to acknowledge the helpful comments and suggestions from Dr. Dinesh Poudel on the draft. My sincere thanks to the reviewers for their valuable feedback.

## 8. Funding

This research received no external funding.

## 9. Conflicts of Interest

The author declares no conflict of interest.

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