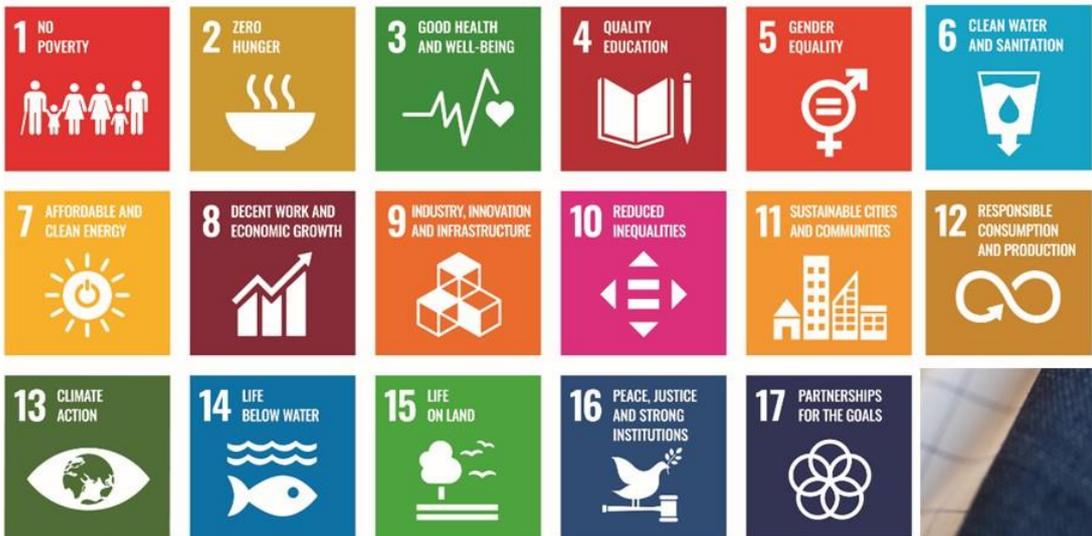




Riksrevisjonen

The Office of the Auditor General's investigation
of the management and review of the national
follow-up of the sustainable development goals

Document 3:3 (2020–2021)



Front cover:

Image of the sustainable development goals: United Nations Association of Norway

Image of pin badge: Eivind Senneset, University of Bergen

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To the Storting

With this, the Office of the Auditor General submits Document 3:3 (2020–2021) *The Office of the Auditor General's investigation of the management and review of the national follow-up of the sustainable development goals*.

This document is structured as follows:

- The Office of the Auditor General's conclusions, refinement of conclusions, recommendations, the ministry's follow-up and the Office of the Auditor General's closing remarks
- Appendix 1: The Office of the Auditor General's letter to the Minister
- Appendix 2: The Minister's reply
- Appendix 3: Performance audit report with assessments

The Office of the Auditor General uses the following terms for criticism, ranked according to highest severity:

1. **Very serious** is used to refer to circumstances where the consequences for society or the citizens concerned are very serious, for example risk to life or health.
2. **Serious** is used to refer to circumstances that could have major consequences for society or the citizens concerned, or where the sum of errors and deficiencies is so great collectively that the situation must be considered serious in itself.
3. **Very reprehensible** refers to circumstances that have less serious consequences, but which nevertheless concern matters of fundamental or major importance.
4. **Reprehensible** is used to characterise inadequate management where the consequences will not necessarily be serious. This could concern errors and deficiencies that have financial consequences, the infringement of regulations or matters that have been brought up previously but have still not been rectified.

Office of the Auditor General, 17 November 2020

For the Board of Auditors General

Per-Kristian Foss
Auditor General

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Appendix 2: The Minister's reply

Appendix 3: Report

The Office of the Auditor General's investigation of the management and review of the national follow-up of the sustainable development goals

Norway, together with all other UN member states, has endorsed resolution A/RES/70/01 *Transforming our world: the 2030 Agenda for Sustainable Development* (the 2030 Agenda). The 2030 Agenda, which contains the 17 sustainable development goals, is the world's joint work plan for ending poverty, combating inequality and stopping climate change before 2030. This agenda thus constitutes the main political track for dealing with the biggest national, regional and global challenges of our age.

The resolution was adopted by the United Nations General Assembly in September 2015. The 2030 Agenda includes 17 sustainable development goals and 169 targets that are effective from 1 January 2016. The 2030 Agenda makes it clear that the goals and targets will be of significance to decisions made by all countries over the next 15 years. According to the 2030 Agenda, the goals and targets are universal and will involve all the nations of the world, both industrial and developing countries. They are integrated and indivisible, and balance the three dimensions of sustainable development: economic, social and environmental. The UN has developed an indicator framework for all the targets in order to measure status and progress. Figure 1 is the official graphic representation of the sustainable development goals prepared by the UN.

Figure 1 Summary of the 17 sustainable development goals in the 2030 Agenda



Source: United Nations Association of Norway.

The universal sustainable development goals and their associated targets are cross-sectoral in nature and mutually interlinked. The fact that the sustainable development goals and the targets are integrated means, for example, that targets relating to one goal in some instances also apply to other goals, that targets relating to one goal support the attainment of other targets and that some targets are prerequisites for attainment of other targets. In other cases, two targets may influence one another so that trade-offs have to be made between different considerations and political priorities.

The 2030 Agenda makes it clear that the governments of the individual countries are responsible for following up and ensuring implementation at national, regional and global levels. This means that the governments of the individual countries must adapt the sustainable development goals to suit national circumstances by identifying particular challenges, establishing their own national targets in addition to the global ones, and integrating the goals in their national policies, plans and strategies.

Efforts to facilitate the management, implementation and review of the 2030 Agenda and the sustainable development goals requires a national, comprehensive approach. It also requires horizontal and vertical coordination for coherent implementation, both in the government sector and between the government sector and other parts of society. To follow up

the sustainable development goals, offices for national statistics must also play a key role, as data and statistics are crucial for measuring development and reporting status at all levels. Norway has endorsed the 2030 Agenda, and the government has undertaken to report annually to the Storting on the follow-up of the sustainable development goals.

The Foreign Affairs and Defence Committee gave its approval to the 2030 Agenda when discussing White Paper 24 (2016–2017) *Common Responsibility for a Common Future – The Sustainable Development Goals and Norway's Development Policy* — see Recommendation 440 S (2016–2017). Among other things, the committee pointed out that the sustainable development goals are an obligation for all countries. The white paper refers to the fact that performance reporting is an important principle in the 2030 Agenda, and that access to verifiable statistics is a prerequisite for measuring progress on the targets and indicators for the 17 goals in the agenda. In Recommendation 440 S (2016–2017), a majority in the committee indicates that it considers Norway's reporting to the UN on the Norwegian follow-up of the sustainable development goals to be positive, but also requires the government to submit to the Storting a plan relating to how Norway will implement the sustainable development goals, including at the national level.

Auditing of the sustainable development goals is a cross-cutting priority in the strategic plan for the global coalition of national audit offices, International Organization of Supreme Audit Institutions (INTOSAI), for the 2017–2022 period. As audit agencies, national audit offices are considered key stakeholders for following up and reporting on countries' follow-up of the 2030 Agenda at the national level. Hence for audits of the 2030 Agenda and the sustainable development goals, there is differentiation between audits relating to preparedness and audits relating to implementation. This audit relates to national preparedness for implementing, following up and reporting on progress and results for the sustainable development goals. This is a system audit that primarily covers organisational means.

The INTOSAI Development Initiative¹ (IDI) compiled in 2018 presents a framework for auditing nations' preparedness for implementation of the sustainable development goals, entitled *Auditing Preparedness for Implementation of Sustainable Development Goals – A Guidance for Supreme Audit Institutions*. When formulating this audit, this framework has been used as a basis with adaptations in line with national circumstances.

Objective of the investigation

The objective of the investigation has been to assess the government's management and review of the national follow-up of the sustainable development goals. The investigation relates to the period from 2016 to the end of 2019/start of 2020.

This report was submitted to the Ministry of Finance, the Ministry of Local Government and Modernisation and the Ministry of Foreign Affairs in a letter dated 20 May 2020. The Ministry of Foreign Affairs commented on the report in a letter dated 17 August 2020. The Ministry of Local Government and Modernisation and the Ministry of Finance submitted their comments on the report in a letter dated 11 September 2020. The comments have largely been incorporated into the report and this document.

The report, the Board of Auditors General's covering letter to the Ministry dated 6 October 2020 and the Minister's reply dated 22 October 2020 are enclosed as appendices.

The investigation covers the 2016–2019 period and is based on matters such as the following UN resolutions and Storting decisions:

- A/RES/70/1 *Transforming our world: the 2030 Agenda for Sustainable Development*. Resolution adopted by the United Nations General Assembly, 25 September 2015.
- A/RES/71/313 *Work of the Statistical Commission pertaining to the 2030 Agenda for Sustainable Development*. Resolution adopted by United Nations General Assembly, 6 July 2017.
- White Paper 24 (2016–2017) *Common Responsibility for a Common Future – The Sustainable Development Goals and Norway's Development Policy*.
- Recommendation 440 S (2016–2017) *Recommendation from the Foreign Affairs and Defence Committee on Common Responsibility for a Common Future – The Sustainable Development Goals and Norway's Development Policy*.
- White Paper 1 (2016–2017) – (2018–2019) *National Budgets* for 2017, 2018 and 2019, respectively.
- Recommendation 2 S (2016–2017) – (2018–2019) *Recommendation from the Finance Committee on the national budget* for 2017, 2018 and 2019, respectively, and *Central government fiscal budget proposal* for 2017, 2018 and 2019, respectively.
- *The Appropriations budgetary law adopted by the Storting, 26 May 2005*.
- *Regulations on Financial Management in Central Government, adopted on 12 December 2003 with amendments, most recently on 5 November 2015*.

¹ The INTOSAI Development Initiative (IDI) is a development body for SAIs in developing countries. The IDI is an integrated part of INTOSAI (International Organisation of Supreme Audit Institutions), the global coalition of national audit offices, comprising 194 members.

1 Conclusions

- The national follow-up of the sustainable development goals has not been coordinated effectively enough
- Norway does not have a comprehensive plan for implementation of the 2030 Agenda and the sustainable development goals
- Statistics Norway has been involved to an inadequate extent in work with the sustainable development goals
- Reporting does not provide information of sufficient quality to the Storting on the status and progress of the national follow-up of the sustainable development goals

2 Elaborations of conclusions

2.1 The national follow-up of the sustainable development goals has not been coordinated effectively enough

The Office of the Auditor General considers it reprehensible that work on the national follow-up of the sustainable development goals has not been coordinated over the first four years in a way that meets the 2030 Agenda's expectations of a comprehensive and cross-sectoral approach. The arrangement has resulted in a piecemeal, divided follow-up, and it has taken a long time to arrange national implementation of the sustainable development goals in compliance with the 2030 Agenda.

As of 2020, the Minister of Local Government and Modernisation has been assigned responsibility for coordination of the government's work on the sustainable development goals. This has been done in order to ensure stronger coordination of the national follow-up of the sustainable development goals so that the goals are followed up in context to a greater extent than has been the case up to 2020.

According to the 2030 Agenda, the goals and targets are universal and will involve all the nations of the world, both industrial and developing countries. The 2030 Agenda recognises that the three different dimensions of sustainable development—economic, social and environmental—are interlinked and require commitment to an integrated and balanced approach in order to achieve sustainable development. The fact that the goals and targets are mutually interlinked demonstrates the complexity and the cross-sectoral aspects of the 2030 Agenda and the sustainable development goals.

Figure 2 shows the link between the sustainable development goals and the three dimensions that they collectively comprise.

Figure 2 The link between the sustainable development goals and the three dimensions for sustainable development



Graphics by Joriter Lokvarev/Asos

Source: Stockholm Resilience Centre

Following up the sustainable development goals at the national level will pave the way for a comprehensive, balanced approach in which goals and targets have to be viewed in context. The UN's indicator framework is a key starting point for follow-up of the sustainable development goals at all levels.

The Agenda makes it clear that the governments of the individual countries are responsible for following up and ensuring implementation at national, regional and global levels. In Recommendation 440 S (2016–2017)—see White Paper 24 (2016–2017)—the Defence and Foreign Affairs Committee pointed out that the sustainable development goals require commitment from all countries. The 2030 Agenda does not define constraints on how countries are to organise work on the national follow-up of the sustainable development goals. However, since the 2030 Agenda is complex and sector-wide, follow-up of the agenda requires a comprehensive approach that views the sustainable development goals in context so that the three dimensions of sustainable development—social, economic and environmental—can be observed in an effective, balanced manner. It is, therefore, important for the arrangements selected to apply a comprehensive follow-up of this kind, and it is necessary for this work to be managed at a general level, with clear responsibilities and sufficient coordination.

The government decided in 2016 that the sector principle would form a basis for the arrangement of the national follow-up of the sustainable development goals. The 17 sustainable development goals were divided among 12 ministries, each of which was given coordination responsibility for one or more of the sustainable development goals, as presented in Table 1. The responsibilities of the coordinating ministries include coordinating the follow-up of the individual main goals and bringing in other ministries involved. The government emphasised that the follow-up would not involve new, resource-intensive processes and that the sustainable development goals would be integrated in the regular formulation of policy rather than following a separate track.

Table 1 Ministries responsible for coordination for each of the 17 sustainable development goals as at 31 December 2019

No.	Sustainable development goal	Coordinating ministry
1	End poverty in all its forms everywhere	Ministry of Labour and Social Affairs
2	End hunger, achieve food security and improved nutrition and promote sustainable agriculture	Ministry of Agriculture and Food
3	Ensure healthy lives and promote well-being for all at all ages	Ministry of Health and Care Services
4	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	Ministry of Education and Research
5	Achieve gender equality and empower all women and girls	Ministry of Culture
6	Ensure availability and sustainable management of water and sanitation for all	Ministry of Climate and Environment
7	Ensure access to affordable, reliable, sustainable and modern energy for all	Ministry of Petroleum and Energy
8	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	Ministry of Finance
9	Build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation	Ministry of Trade, Industry and Fisheries
10	Reduce inequality within and among countries	Ministry of Finance
11	Make cities and human settlements inclusive, safe, resilient and sustainable	Ministry of Local Government and Modernisation
12	Ensure sustainable consumption and production patterns	Ministry of Climate and Environment
13	Take urgent action to combat climate change and its impacts	Ministry of Climate and Environment
14	Conserve and sustainably use the oceans, seas and marine resources for sustainable development	Ministry of Trade, Industry and Fisheries
15	Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	Ministry of Climate and Environment
16	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	Ministry of Justice and Public Security
17	Strengthen the means of implementation and revitalise the global partnership for sustainable development	Ministry of Foreign Affairs

Source: Ministry of Finance

The government holds coordination responsibility for all elements of its policy, including work on the sustainable development goals. In the model selected, as at 2020, none of the ministries or any other dedicated unit has held overall, comprehensive responsibility for management and coordination of the national follow-up of the sustainable development goals. Given the division of work submitted to the Storting in the national budget for 2017, the only coordinating elements up to 2020 were that the Ministry of Finance compiled the report on the follow-up of the sustainable development goals in the national budget and created an inter-ministry forum. Other than this, the Ministry of Finance has not held or taken responsibility for general national management and follow-up. The Ministry of Foreign Affairs holds responsibility for coordinating the follow-up at an international level, including reporting to the UN.

In 2018, an inter-ministry forum was established for the sustainable development goals under the auspices of the Ministry of Foreign Affairs in cooperation with the Ministry of Finance. This forum meets twice yearly and primarily deals with topics of a practical nature, such as reporting, indicators and statistics. However, this forum has not acted as a general body for decisions on strategies and coordination. Another forum, the Coherence Forum, in which the sustainable development goals are central, has also been established. The Coherence Forum was established by the government in 2018 and is headed by the Ministry of Foreign Affairs. This forum works with policy coherence for development related to aid, and not with national follow-up of the sustainable development goals.

This arrangement has meant that each of the 12 ministries with coordination responsibilities has been responsible for following up all aspects of their sustainable development goals. The fact that the 2030 Agenda was thought early on only to apply to developing countries and development policy, along with the fact that no ministry held overall responsibility for coordination, meant that there was late and varied approval of the 2030 Agenda among the ministries. Given the way in which the work has been arranged up to 2020, it is not possible to anticipate that the individual ministries have maintained a comprehensive, strategic approach to the 2030 Agenda.

The fact that no one ministry or dedicated unit has held responsibility for the bigger picture and the link between the sustainable development goals means that all decisions on work with the sustainable development goals have been left to the individual ministries, or to the government. Although individual ministries have worked well with the sustainable development goals for which they have responsibility, there has been no one to assess, analyse or follow up the significance of individual results in respect of the big picture. The absence of general, comprehensive management means that not all conflicts of goals are being identified and dealt with in order to achieve coherent implementation of the sustainable development goals, and that insufficient emphasis is being placed on progress,

results and overall attainment of goals. Further, there is a risk of failing to prioritise between sustainable development goals in order to achieve the best results overall.

2.2 Norway does not have a comprehensive plan for implementation of the 2030 Agenda and the sustainable development goals

The 2030 Agenda intends that all nations are to be considered developing countries, and each individual country is obliged to follow up the sustainable development goals on the basis of the national development level and conditions. In the opinion of the Office of the Auditor General, the fact that there are a number of defects in the adaptation of the agenda to national conditions is very reprehensible. The investigation shows that:

- No separate national plan has been devised for following up the sustainable development goals, as anticipated by the Storting.
- There is no clarification of Norway's ambitions for the sustainable development goals and the priorities to be defined.
- The Storting has not received information on which goals are particularly challenging for Norway and how these will be followed up.
- No national targets have been devised.
- The sustainable development goals have not been integrated with sufficient clarity in the regular budget process, contrary to the arrangement of the national follow-up.

In Recommendation 440 S (2016–2017)—see White Paper 24 (2016–2017)—a majority in the Foreign Affairs and Defence Committee indicates that it considers Norway's reporting to the UN on the Norwegian follow-up of the sustainable development goals to be positive, but requires the government to submit to the Storting a plan relating to how Norway will implement the sustainable development goals, including at the national level. The investigation found that no separate plan or strategy has been devised for the national follow-up of the sustainable development goals. The Ministry of Finance refers to the fact that the government has devised many action plans for areas relating to the sustainable development goals. A review of a sample of strategies and policy documents shows significant variations between ministries with regard to how they refer to relevant sustainable development goals, or whether they are linked with national goals. Unless this is made explicit, it is difficult to perceive the links between the strategies and the sustainable development goals, or the desired consequences of new measures for attainment of the goals.

The global sustainable development goals, the targets and the indicators constitute the framework for the countries' national follow-ups, but the 2030 Agenda must be adapted to national conditions and development levels. The 2030 Agenda expresses an expectation that each individual country will establish its own national targets and level of ambition in order to enhance the national relevance of the agenda with a view to identifying which areas should be given particular priority at the national level. None of the coordinating ministries has developed its own national targets for its sustainable development goals.

The investigation shows that goals and targets that are particularly challenging for Norway's follow-up of the 2030 Agenda at the national level were identified early in 2016. The summary of the challenges in the national follow-up of the sustainable development goals was presented in Norway's voluntary review to the UN in 2016, but it has not been submitted to the Storting. Not all ministries provided contributions for this list of goals and targets. The ministries also state that there are more targets than those listed that were reported to the UN, and that they consider these particularly important to follow up at the national level. It is always up to each individual coordinating ministry to define what are considered demanding targets. There has been no cross-cutting and consistent discussion on these goals at any point, either when the summary was being prepared or afterwards. They have not been followed up, nor has the Storting been provided with information on these challenging goals.

The individual coordinating ministries are responsible for linking existing national goals adopted by the Storting to the sustainable development goals. A number of the ministries state that this has not been done, although individual ministries indicate that national goals in a number of policy areas coincide with the global sustainable development goals. There has been no process for highlighting the link and comparing the national goals with the sustainable development goals.

As the work has been arranged in Norway, it is assumed that the follow-up of the sustainable development goals is to be integrated in regular political processes. The investigation also shows that the sustainable

development goals are highlighted in budget documents and white papers only to a varying degree (see section 3.4). There is rarely explicit reference to the sustainable development goals in the ministries' regular strategies and plans, and they are rarely integrated in them. The Ministry of Foreign Affairs is the only ministry that has begun working on processes for linking budget items with the individual targets.

The 2030 Agenda does not define constraints on how countries are to organise work on the national follow-up of the sustainable development goals. The countries have selected different solutions for arrangement and follow-up, and various kinds of work have been done on coordinating measures, national plans and separate targets. Fact box 1 shows examples of how other Nordic countries have addressed the national follow-up of the sustainable development goals.

Fact box 1 How other Nordic countries have addressed the national follow-up of the sustainable development goals

In Sweden, responsibility for coordinating and promoting implementation of the sustainable development goals at the national level has been placed with the Minister of Public Management/Administration.² All ministers are responsible for shaping national policy regarding the sustainable development goals in their own fields of responsibility. A scientific expert council has been established under the government that is to advise the Riksdag on various specialist fields and in the cross-sectoral approach.

In 2017, the government presented an action plan on how Sweden can attain the goals and targets in the 2030 Agenda at the national level. The Riksdag has adopted 16 environmental targets that constitute the national goals that are to help the country achieve the environmental dimension of the global goals.³

In Denmark,⁴ the Ministry of Finance holds particular responsibility for coordinating the implementation of the sustainable development goals in national policy. An inter-ministry group has been created under the Ministry of Finance that is made up of ministers who are responsible for work on the sustainable development goals. The Folketing has also created a cross-sectoral network over the established ministerial and committee structure in order to ensure involvement in work on the sustainable development goals.

In 2017, the government adopted an action plan for implementation of the 2030 Agenda and the sustainable development goals at a national level,⁵ along with the strategy entitled *The world 2030*.

In Finland,⁶ a coordination secretariat has been created under the Prime Minister's Office, which is responsible for planning and coordinating the national implementation of the 2030 Agenda. The secretariat also coordinates the network of stakeholders and agreements on sustainable development with other policy in Finland.

In 2017, the government adopted a national implementation plan for the 2030 Agenda. Moreover, the Finnish National Commission on Sustainable Development has established eight national goals, with separate indicators, that Finland is to achieve by 2050.

2.3 Inadequate involvement of Statistics Norway in work with the sustainable development goals

Indicator-based reporting is a fundamental element in the 2030 Agenda, and access to verifiable statistics is a prerequisite for measuring progress on the targets and indicators for the 17 main goals. This is emphasised by the UN in a subsequent resolution to the 2030 Agenda on data, statistics and indicators. In Norway, Statistics Norway (Statistisk sentralbyrå, SSB) is the central authority for development, preparation and communication of official statistics.

² Swedish Government Offices (2017) *Sweden and the 2030 Agenda – Report to the UN High-level Political Forum 2017 on Sustainable Development*.

³ Swedish Government Offices (2018) *Handlingsplan agenda 2030 2018–2020* (2018).

⁴ Cabinet of Denmark (2017) *Report for the Voluntary National Review: Denmark's Implementation of the 2030 Agenda for Sustainable Development*.

⁵ Cabinet of Denmark (2017) *Report for the Voluntary National Review. Denmark's Implementation of the 2030 Agenda for Sustainable Development* and

Rigsrevisionen (2020) *Rigsrevisionens notat om tilrettelæggelsen af en større undersøgelse af ministeriernes implementering af og opfølgning på verdensmålene*.

⁶ Prime Minister's Office Finland (2016) *National Report on the implementation of the 2030 Agenda for Sustainable Development Finland*.

The Office of the Auditor General finds it reprehensible that work on developing indicators has taken a long time and that Statistics Norway has not been involved as anticipated in work on the sustainable development goals. The investigation shows that:

- Statistics Norway ought to have been included to a greater extent and at an earlier stage.
- Closer involvement of Statistics Norway in work on indicators and statistics at an earlier stage could have led to more rapid preparedness for measurement of the national follow-up of the sustainable development goals and provided indicators and statistics with the intended key position in the national implementation.
- A number of ministries have not taken the initiative to follow up Statistics Norway's mapping of indicators and statistics for the sustainable development goals.

The 2030 Agenda indicates that countries must perform systematic follow-up and review of the implementation of the agenda. It is anticipated that implementation of the sustainable development goals and targets at the national level will be followed up by means of sustained long-term orientation, critical success factors, challenges, non-conformances and identification of achievement of goals. According to the 2030 Agenda, goals and targets must be followed up globally via the 232 indicators developed by the UN. The basic concept with the global indicator framework in the 2030 Agenda is that statistics at indicator level should build on existing available statistics and reporting. The global indicators provide an opportunity for closer analysis of how much progress Norway has made in attaining the objectives in the 2030 Agenda and the sustainable development goals, compared with other countries. The global indicators from the UN will be complemented with the member states' national indicators and Voluntary National Review (VNR). According to the 2030 Agenda, offices for national statistics are expected to play a key role in the preparation of statistics in order to measure development and report on status in the follow-up of the sustainable development goals.

The investigation shows that the Ministry of Finance has not given Statistics Norway a clear mandate for work on the sustainable development goals. Although the Ministry of Finance reported to the Storting in its budget proposition that Statistics Norway should support the sustainable development goals and the 2030 Agenda, this is not made clear in the formal management dialogue. No funding has been assigned to allow the agency to work specifically on the sustainable development goals. Therefore, Statistics Norway must be given separate assignments if work on the sustainable development goals is not to displace other production within the agency. The government's distribution of responsibilities indicates that it is up to the individual coordinating ministries to prepare indicators and statistics for their sustainable development goals. In its discussions with the ministries and Statistics Norway, the Ministry of Finance has made reference to the fact that it is up to the coordinating ministries to involve Statistics Norway in work on statistics and indicators for the sustainable development goals. The ministries' involvement of Statistics Norway in the sustainable development goals has been limited to three individual assignments.

One of the assignments awarded to Statistics Norway involves mapping the indicators on which Norway is able to report. The report dated January 2018 concluded by stating that there are gaps in the sets of indicators, and submitted a proposal for the appointment of a national statistics officer for the individual global indicators. The investigation shows that no attempts have been made to develop more global indicators, beyond an assignment for Statistics Norway from the Ministry of Local Government and Modernisation. Most of the other ministries indicate that they receive data from subordinate agencies but that they have not worked on this since the mapping report was received. Indicator-based reporting of status and progress is absolutely key to following up the sustainable development goals at all levels.

The third assignment awarded to Statistics Norway relating to the sustainable development goals involves preparation of a platform for reporting on indicators. Although Statistics Norway took the initiative to implement this in 2017, and other ministries have indicated that other countries have had similar platforms for a long time, this process has taken a long time, primarily because the ministries were unable to agree on funding of NOK 1.2 million for the platform until 2019. In November 2019, Statistics Norway was tasked with developing a reporting platform for a range of indicators. This platform was launched on 1 April 2020. Further funding of the development and running of the platform after 2020 has not been clarified.

When working on the reporting platform, Statistics Norway asked each ministry to provide contributions on indicators for the individual sustainable development goals. A number of the ministries state that Statistics Norway has told them to use indicators for national goals if the global indicators are inappropriate or have not been developed. The coordinating ministries have already had the opportunity to do this within the framework of the 2030 Agenda. However, the ministries themselves did not look at the option of using existing indicators for national goals until Statistics Norway made them aware of this option.

2.4 Reporting does not provide information of sufficient quality to the Storting on the status and progress of the national follow-up of the sustainable development goals

Weaknesses in reporting in the national budgets and the budget propositions, as well as a lack of general analyses, mean that the Storting has not received satisfactory information on the overall status of Norway's follow-up of the sustainable development goals. Insufficiently good information has been provided on challenges, priorities, the link with national goals, status and progress. An overall review has not been compiled for follow-up of the sustainable development goals. In the opinion of the Office of the Auditor General, this is reprehensible.

The general requirements for management by objectives and results in central government are also applicable to the government's follow-up of the sustainable development goals at a national level. Among other things, this includes requirements for performance reporting to the Storting. Therefore, all ministries must report on the follow-up of the sustainable development goals for which they hold responsibility in their budget documents, and the Ministry of Finance must compile the main elements in the national budget after receiving contributions from the coordinating ministries. The Ministry of Finance has provided guidelines for the ministries' contributions to reporting on the sustainable development goals in the national budget, such as placing emphasis on the most challenging goals and targets, and has provided guidelines on greater use of indicators since 2018. The investigation shows that the Ministry of Finance has not followed up further on the guidelines, either in respect of the ministries or in its own reporting to the Storting. The Ministry of Finance has given little feedback to the ministries on the content of reporting and has merely commented on the length of text contributions received.

Reporting in the national budget on the follow-up of the individual sustainable development goals is largely a text containing a description of measures, initiatives and a general discussion of the work of the ministry in respect of the sustainable development goal. There is little mention of challenges, objectives, results, status and progress. Reporting relates to the individual sustainable development goals and has not included any general analyses or viewed the goals in context. The use of indicators in the reporting for some sustainable development goals has increased since the Ministry of Finance provided guidelines on this in 2019, but there is no reporting at indicator level for the majority of the goals. Nor is the reporting in the national budgets up to 2020 deemed to have been compliant with the requirements in the 2030 Agenda for indicator-based reporting. Nor does reporting meet the general national requirements applicable to performance reporting for the executive branch of the administration. Reporting on the sustainable development goals in the budget propositions generally has the same weaknesses as reporting in the national budget. The investigation also shows that no overall analyses of status and development have been performed for the national follow-up of the sustainable development goals. As a result, the Storting has not received information on the overall status of Norway's follow-up of the sustainable development goals.

3 Recommendations

The Office of the Auditor General notes that as of 1 January 2020, the Minister of Local Government and Modernisation has been assigned responsibility for coordinating national work on the sustainable development goals. The Office of the Auditor General recommends that the Ministry of Local Government and Modernisation should:

- Follow up on the Storting's anticipation of a comprehensive plan for implementation of national work on the sustainable development goals.
- Ensure that the Storting receives comprehensive information on status, results and progress in Norway's work on the sustainable development goals.
- Ensure that indicator-based performance reporting takes place that is coordinated effectively with other statistics.
- Ensure that national work on the sustainable development goals is coordinated sufficiently and effectively between the ministries.
- Adapt the agenda to national context, for example by assessing which targets should be established and clarifying which goals are challenging for Norway to attain and prioritise.

4 The ministry's follow-up

The Minister of Local Government and Modernisation indicates that the Ministry of Finance and Ministry of Foreign Affairs are also included in the investigation. Therefore, opinions from the Ministry of Finance have been incorporated in the response to the Office of the Auditor General. The Ministry of Foreign Affairs had no further comments.

The Minister emphasises that the sustainable development goals are the main political track for dealing with the biggest global and national challenges of our age, and that Norway—according to the OECD—is one of the countries that is best positioned to be able to attain these goals by 2030.

The letter refers to the fact that the Ministry of Finance coordinated national efforts up to the end of 2019/start of 2020. The Ministry of Finance indicates that the government as a board holds overall coordination responsibility for its policy, which includes how the sustainable development goals will be met. Therefore, the government has emphasised the fact that work on the sustainable development goals forms part of the government's regular work and does not follow a separate track. The government's plan for implementation of the 2030 Agenda has comprised the plans defined in the individual budget propositions, the national budget and other documents submitted to the Storting. The Ministry of Finance points out that delegation of responsibility for follow-up to the appropriate individual ministries has helped to ensure that there has been good specialist insight when assessing, reporting and preparing contributions, and that measures are coordinated and prioritised on a par with the government's other policy measures.

As regards reporting to the Storting, the Minister states that the Ministry of Finance has formulated a summary of the follow-up in a separate chapter in the national budget, and the Finance Committee had no comment to make on this.

The Minister refers to the fact that the ministries, under the management of the Ministry of Local Government and Modernisation, are working together on a national action plan for the sustainable development goals. A number of input meetings have been held as part of this work. The action plan will be submitted by the ministry as a report to the Storting in the spring of 2021.

According to the Minister, implementation of the national action plan will be followed up in the years ahead. It may be necessary to revise the plan as the challenges themselves change. The Storting will be notified of progress with an overall report in the national budget, and by means of reports in the ministries' budget propositions. Work on the sustainable development goals will also be referred to in white papers, where relevant.

The Minister refers to the fact that in January 2018, Statistics Norway (Statistisk sentralbyrå, SSB) published a summary of relevant and available statistics on behalf of the Ministry of Finance. The ministries responsible for coordination then tasked Statistics Norway with developing a portal using Norwegian figures for the global indicators for the sustainable development goals. This portal opened in April 2020. In the summer of 2020, the Ministry of Local Government and Modernisation tasked Statistics Norway with developing indicators that would be able to monitor the development of the national goals. These indicators will be based on existing statistics. They will be published on the Statistics Norway sustainability portal as they are completed.

The Minister emphasises that the sustainable development goals will be translated into Norwegian conditions in the forthcoming white paper on the national action plan. Challenging targets are identified and placed in context. The white paper will discuss means for dealing with problems that go beyond sectoral and government boundaries, and that include both the public and the private sector. Fortified coordination between the ministries is part of this.

The Minister agrees with the Office of the Auditor General's indication of the need for a holistic perspective for efforts relating to the sustainable development goals. According to the Minister, the Office of the Auditor General's report is useful for further follow-up of the sustainable development goals in Norway.

5 Closing remarks

The Office of the Auditor General has no further remarks.

The case is being submitted to the Storting.

Adopted at the meeting of the Office of the Auditor General on 9 November 2020

Per-Kristian Foss

Helga Pedersen

Anne Tingelstad Wøien

Gunn Karin Gjøl

Arve Lønnum

Jens A. Gunvaldsen

Appendix 1:
**The Office of the Auditor General's letter to the
Minister**

Appendix 2:
The Minister's reply



DET KONGELIGE KOMMUNAL-
OG MODERNISERINGSDEPARTEMENT

Minister of Local Government and Modernisation

Office of the Auditor General
Postboks 6835 St. Olavs plass
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Confidential;
see Freedom of Information Act section
5, second paragraph (see Section 18(2)
of the Norwegian Act of the Office of the
Auditor General of Norway)

Your ref.
2019/01241-65

Our ref.
19/5932-13

Date
22 October 2020

The Office of the Auditor General's investigation of the management and review of the national follow-up of the sustainable development goals

I refer to the letter dated 6 October 2020 enclosed with the draft of Document 3:3 (2020–2021) *The Office of the Auditor General's investigation of the management and review of the national follow-up of the sustainable development goals*. The Office of the Auditor General is requesting my account of how the ministry will follow up on the Office of the Auditor General's conclusions and recommendations, and whether the ministry is in disagreement with the Office of the Auditor General. In addition to the Ministry of Local Government and Modernisation, the Ministry of Finance and the Ministry of Foreign Affairs are subject to the investigation. Therefore, opinions from the Ministry of Finance have been incorporated in the response below. The Ministry of Foreign Affairs had no further comments.

The sustainable development goals provide the main political track for dealing with the biggest global and national challenges of our age. According to the OECD, Norway is one of the countries that is best placed to be able to attain these goals by 2030.

The Ministry of Finance coordinated national efforts up to the end of the year, and indicates that the government as a board holds overall coordination responsibility for its policy, which includes how the sustainable development goals will be met. Therefore, the government has emphasised the fact that work on the sustainable development goals forms part of the government's regular work and does not follow a separate track. The government's plan for implementation of the 2030 Agenda has comprised the plans defined in the individual budget propositions, the national budget and other documents submitted to the Storting. The Ministry of Finance points out that delegation of responsibility for follow-up to the appropriate individual ministries has helped to ensure that there has been good specialist insight when assessing, reporting and preparing contributions, and that measures are coordinated and prioritised on a par with the government's other policy measures.

As regards reporting to the Storting, the Ministry of Finance has formulated a summary of the follow-up in a separate chapter in the National Budget, and the Finance Committee had no comment to make on this.

The ministries are now working together under the management of KMD to compile a national action plan for the sustainable development goals. A number of input meetings have been held as part of this work. A national conference will be taking place on 11 November. The action plan will be submitted as a report to the Storting in the spring of 2021.

Implementation of the national action plan will be followed up in the years ahead. It may be necessary to revise the plan as the challenges themselves change. The Storting will be notified of progress with an overall report in the National Budget, and by means of reports in the ministries' budget propositions. Work on the sustainable development goals will also be referred to in white papers, where relevant.

At the request of the Ministry of Finance, Statistics Norway published a summary of relevant and available statistics in *Memo 2018/01* in January 2018. The ministries responsible for coordination then tasked Statistics Norway with developing a portal using Norwegian figures for the global indicators for the sustainable development goals. This portal, ssb.no/sdg, was opened in April 2020. In the summer of 2020, the Ministry of Local Government and Modernisation tasked Statistics Norway with developing indicators that would be able to monitor the development of the national goals. These indicators will be based on existing statistics. They will be published on the Statistics Norway sustainability portal as they are completed.

The sustainable development goals are "translated" into Norwegian conditions in the white paper on the national action plan. Challenging targets are identified and placed in context. The white paper will discuss means for dealing with problems that go beyond sectoral and government boundaries, and that include both the public and the private sector. Fortified coordination between the ministries is part of this.

I agree with the Office of the Auditor General's indication of the need for a holistic perspective for efforts relating to the sustainable development goals. The Office of the Auditor General's report is useful for further follow-up of the sustainable development goals in Norway.

Yours sincerely,



Nikolai Astrup

Appendix 3:
Report: Management and review of the national
follow-up of the sustainable development goals

The audit was conducted as a performance audit in accordance with the Norwegian Act on the Office of the Auditor General of Norway, Section 9, third paragraph, and the instructions for the Office of the Auditor General, Section 9. The audit was conducted in accordance with the Performance Audit Guidelines and INTOSAI's international standards for performance audits (ISSAI 3000).

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1 Introduction

1.1 Background

In 2015, the UN member states adopted the resolution entitled *Transforming our world: the 2030 Agenda for Sustainable Development*. This agenda includes 17 sustainable development goals¹ that act as the world's joint work plan for ending poverty, combating inequality and stopping climate change before 2030. The 2030 Agenda and the 17 sustainable development goals, containing a total of 169 targets, place on all countries the responsibility for striving for sustainable development that balances economic, social and environmental considerations. The sustainable development goals constitute the main political track for dealing with the biggest national, regional and global challenges of our age.²

The universal sustainable development goals and their associated targets are cross-sectoral and mutually interlinked. The government in each individual country are responsible for following up on the sustainable development goals, which involves adapting the goals to the national context by identifying specific challenges, establishing their own national targets in addition to the global ones and integrating the goals in national policies, plans and strategies. Work on arranging management, implementation and reporting in respect of the 2030 Agenda and the sustainable development goals requires a comprehensive approach and horizontal and vertical coordination — both inwards in the government sector and between the government sector and other parts of society. Offices for national statistics are also expected to play a key role in the follow-up of the sustainable development goals, as data and statistics are crucial for measuring development and reporting status at all levels. Norway has endorsed the 2030 Agenda, and the government has undertaken to report annually to the Storting on the follow-up of the sustainable development goals.

Figure 1 is the official graphic representation of the sustainable development goals prepared by the UN.

Figure 1 Summary of the 17 sustainable development goals in the 2030 Agenda



Source: United Nations Association of Norway

The preface to the 2030 Agenda indicates that the agenda builds on the Millennium Development Goals (2000–2015) and should aim to achieve what the Millennium Development Goals were unable to. According to the Ministry of Foreign Affairs' budget proposition for 2017, the Millennium Development Goals were social in nature and did not deal with challenges relating to climate, the environment and economic growth to the same extent. The Millennium Development Goals were aimed at the traditional developing countries, while the sustainable development goals relate to all countries regardless of development level in a traditional sense. From this perspective, all countries are to be considered developing countries.

¹ The UN's sustainable development goals is a designation that is also used frequently. The Ministry of Foreign Affairs stated in an email to the Office of the Auditor General on 2 July 2019 that the ministry is consistently avoiding using the term *the UN's sustainable development goals* as these are goals that the whole world has agreed on, rather than the Millennium Development Goals devised by the UN. The ministry also notes that no country refers to the goals as belonging to *the UN*. The other Nordic countries use *the global goals* or *the world goals*. Other countries use *the global goals* or just *the SDGs* (*SDGs* being an abbreviation for *Sustainable Development Goals*).

² With the exception of the third sentence where the source is the declaration itself, this section is based on the presentation of the sustainable development goals and the 2030 Agenda at regjeringen.no: <https://www.regjeringen.no/no/sub/fns-barekraftsmal/id2590133/>; https://www.regjeringen.no/no/tema/utenrikssaker/utviklingsamarbeid/bkm_agenda2030/id2510974/.

Together with the Addis Ababa Action Agenda on financing for development and the Paris Agreement of 2015,³ according to the Ministry of Foreign Affairs' budget proposition for 2017 the 2030 Agenda and the sustainable development goals constitute a global framework for political action based on international cooperation and partnership for sustainable development. The Addis Ababa Action Agenda of the Third International Conference on Financing for Development (2015) forms an integral part of the 2030 Agenda. The global sustainable development goals are also strongly linked to international human rights and must be implemented in line with governments' international obligations. Norway was a driving force in the adoption of the sustainable development goals, and according to the Ministry of Foreign Affairs' budget proposition Norway will play a key and active part in following up the goals.

Auditing of the sustainable development goals is a cross-cutting priority in the strategic plan for the global coalition of national audit offices, International Organization of Supreme Audit Institutions (INTOSAI), for the 2017–2022 period. As audit agencies, the national audit offices are considered key stakeholders in efforts to follow up and report on countries' follow-up of the 2030 Agenda at the national level. This work involves assessing how individual countries prepare implementation and follow-up of the sustainable development goals and reporting of progress and results, and subsequently reviewing implementation and the reliability of the data. As at the end of 2019, the national audit offices in more than 70 countries have reviewed how implementation of the 2030 Agenda and the sustainable development goals is structured.

1.2 Objectives and issues

The aim of the audit is to investigate the government's management and reporting of the national follow-up of the sustainable development goals.

The following questions are addressed in the audit:

- 1. Has the government managed and arranged work on the sustainable development goals in a manner that meets the expectations in the 2030 Agenda?**
 - 1.1. Have processes and institutional schemes for implementation of the 2030 Agenda been established?
 - 1.2. Have goals been identified that are particularly important for Norway to work with in the national implementation of the 2030 Agenda?
 - 1.3. Have arenas been established that allow for coordination between the ministries involved?
- 2. Has the Ministry of Finance arranged for measurement and reporting of the national implementation of the sustainable development goals as required in the 2030 Agenda?**
 - 2.1 Have the ministries identified performance indicators in their work on the 2030 Agenda?
 - 2.2 Has the Ministry of Finance implemented processes to ensure consistent reporting?
 - 2.3 How have the Ministry of Finance and other ministries reported to the Storting on the sustainable development goals?

1.3 Limitations

The audit looks at how the government has organised Norway's implementation of the sustainable development goals and the reporting to the Storting on this work. This audit does not look at the implementation of the sustainable development goals, results and achievement of goals. Nor does the audit cover Norway's international follow-up. This means that opinions on Norway's reporting to and participation in the UN, global preparedness for implementation of the sustainable development goals and implementation of development policy do not form part of this audit.

The 2030 Agenda is applicable from 2016, and the audit period is from 2016 to the start of 2020. With effect from January 2020, the Minister of Local Government at the Ministry of Local Government and Modernisation was assigned responsibility for coordinating the government's work on following up the sustainable development goals at the national level. In November 2019, Statistics Norway was tasked with developing a reporting platform for the Norwegian follow-up of the 2030 Agenda, and this was launched on 1 April 2020. The new arrangement and reporting platform are referred to in the report but not assessed in the investigation.

³ <https://lovdata.no/dokument/TRAKTAT/traktat/2015-12-12-32>

2 Methodology and implementation

For audits of the 2030 Agenda and the sustainable development goals, there is a differentiation between audits relating to preparedness and audits relating to implementation. This audit relates to preparedness and is a system audit that primarily considers organisational means. An audit of preparedness examines whether measures have been implemented that allow for processes to be implemented in line with the principles of the 2030 Agenda, while an audit of the implementation of the sustainable development goals examines whether the processes are being followed and whether work on the sustainable development goals has had the desired results and effects. The key element in an audit relating to preparedness is not only to find out whether something has been done—whether national targets, performance indicators and plans have been established for the sustainable development goals, for example—but also how this was put into place and what constitutes the general strategy and concept behind the arrangement for collective attainment of the goals before 2030.

The INTOSAI Development Initiative⁴ (IDI) compiled in 2018 presents a framework for auditing nations' preparedness for implementation of the sustainable development goals, entitled *Auditing Preparedness for Implementation of Sustainable Development Goals – A Guidance for Supreme Audit Institutions*. When formulating this audit, this framework has been used as a basis with adaptations that are in line with the national context.

The issues are highlighted by means of document review and interviews. Letters containing questions have also been sent to the relevant ministries. Collection of data ended on 31 January 2020.

The investigation includes the 12 ministries with coordination responsibility for one or more of the 17 sustainable development goals as at 31 December 2019:

- Ministry of Finance
- Ministry of Foreign Affairs
- Ministry of Climate and Environment
- Ministry of Local Government and Modernisation
- Ministry of Education and Research
- Ministry of Labour and Social Affairs
- Ministry of Trade, Industry and Fisheries
- Ministry of Petroleum and Energy
- Ministry of Justice and Public Security
- Ministry of Agriculture and Food
- Ministry of Health and Care Services
- Ministry of Culture⁵

Statistics Norway is also involved in the investigation as offices for national statistics are expected to play a key part in the follow-up of the 2030 Agenda. However, the primary emphasis of the investigation rests with the ministries with overall responsibility for preparedness. This applies to the Ministry of Finance and the Ministry of Foreign Affairs as during the investigation period, these ministries held special responsibility for adopting a holistic approach to the 2030 Agenda through the follow-up on respectively a national and an international level.

2.1 Document review

The document review included Storting documents, policy documents, reports, meeting minutes and UN documents. The purpose of the document review was to investigate the planning, organisation and coordination of national work on the sustainable development goals, and also how measurement of status and progress and reporting on this work are structured. The most key documents considered in the document review are as follows:

- Prop. 1 S for 2017–2020 for ministries that have or have had coordination responsibility for sustainable development goals
- White Paper 1 – National Budget for 2017–2020, and other relevant white papers
- The Ministry of Finance's annual letter to the ministries with orders for reporting in the national budget and for the UN for the 2016–2019 period
- The Ministry of Finance's annual master budget letter to the ministries for the 2016–2019 period
- Relevant UN documents (resolutions, etc.)

⁴ The INTOSAI Development Initiative (IDI) is a development body for SAIs in developing countries. The IDI is an integrated part of INTOSAI (International Organisation of Supreme Audit Institutions), the global coalition of national audit offices, comprising 194 members.

⁵ The Ministry of Culture took over coordination responsibility for sustainable development goal 5 *Gender Equality* from the Ministry of Children and Equality in 2019.

- Documents from the management dialogue between the Ministry of Finance and Statistics Norway (letters of commitment, annual reports and meeting minutes)
- Documents from or relating to Statistics Norway on work on the sustainable development goals (reports, assignments, etc.)
- Documents on the inter-ministry forum for the sustainable development goals and the Coherence Forum (meeting minutes, etc.)
- Documents from the Ministry of Local Government and Modernisation on involvement of the local government sector in connection with the sustainable development goals
- Norway's reporting to the UN, particularly the *voluntary national review*, in 2016
- Documents from the governments and national audit offices of other Nordic countries on these countries' national follow-up of the sustainable development goals

There have been a few changes in the distribution of coordination responsibilities for the individual sustainable development goals between the ministries over the course of the investigation period. Therefore, the budget propositions for ministries that have or have had coordination responsibilities for sustainable development goals have been considered for this part of the document review.

2.2 Interviews and letters containing questions

The investigation involved holding interviews with the Ministry of Finance, the Ministry of Foreign Affairs, the Ministry of Climate and Environment, the Ministry of Local Government and Modernisation and Statistics Norway. Letters containing questions were sent out to the other eight ministries with coordination responsibilities for one or more sustainable development goals. The interviews and the process of sending out letters and receiving answers took place between 21 November 2019 (the interview with Statistics Norway) and 31 January 2020 (the interview with the Ministry of Finance).

The Ministry of Finance and the Ministry of Foreign Affairs were interviewed because they were responsible during the investigation period for the follow-up of Norway's work on the sustainable development goals nationally and internationally, respectively. The Ministry of Climate and Environment was interviewed, partly because the ministry holds coordination responsibility for four sustainable development goals, and because it has subordinate agencies that produce official statistics (including the Norwegian Environment Agency). The Ministry of Local Government and Modernisation was interviewed in order to highlight the work of the ministry on the sustainable development goals across administration levels (the government, the county administrations and the municipalities) and because the ministry has no subordinate agencies that produce official statistics. Statistics Norway was interviewed because offices for national statistics must play a key part in work on indicators and statistics for measuring status and progress in the follow-up of the sustainable development goals.

The following eight ministries were sent letters containing questions: Ministry of Labour and Social Affairs, Ministry of Culture, Ministry of Trade, Industry and Fisheries, Ministry of Petroleum and Energy, Ministry of Justice and Public Security, Ministry of Agriculture and Food, Ministry of Health and Care Services and Ministry of Education and Research. The Ministry of Education and Research wished to respond to the questions received at a meeting with the Office of the Auditor General. This meeting was held on 21 January 2020, and the minutes of the meeting have been verified by the Ministry of Education and Research.

The topics for the interviews and letters containing questions were management and arrangement of work at a national level, and preparedness for measurement and reporting. The questions in the interview guides were adapted to a degree to the ministry in question and Statistics Norway. All the minutes of the interviews have been verified.

3 Audit criteria

3.1 General guidelines for work on the sustainable development goals

All UN member states have endorsed resolution A/RES/70/01 *Transforming our world: the 2030 Agenda for Sustainable Development* (the 2030 Agenda). The resolution was adopted by the United Nations General Assembly in September 2015. The 2030 Agenda includes 17 sustainable development goals and 169 targets that are effective from 1 January 2016 — see paragraph 21. Paragraph 21 also makes it clear that the goals and targets will be of significance to decisions made by all countries over the next 15 years.

White Paper 24 (2016–2017) *Common Responsibility for a Common Future – The Sustainable Development Goals and Norway's Development Policy* refers to the fact that the global community agreed on a new global agenda for development in autumn 2015. The 2030 Agenda containing the sustainable development goals is supported by the UN Charter and the Declaration of Human Rights. The Foreign Affairs and Defence Committee gave its approval to the 2030 Agenda when discussing the white paper — see Recommendation 440 S (2016–2017). The committee referred to the historical adoption of the sustainable development goals by the United Nations General Assembly in autumn 2015. The committee pointed out that the sustainable development goals pave the way for global work aimed at ending poverty, where no one is to be left behind, and that the sustainable development goals require commitment from all countries.

White Paper 24 (2016–2017) also states that the sustainable development goals are based on the Millennium Development Goals but are more ambitious. In the 2030 Agenda, the overriding principle is "leave no one behind". The sustainable development goals require a comprehensive approach to global, regional and national development and accept the consequences of us being mutually interdependent, even though there are major differences in our chances of attaining the goals. New partnerships between international organisations, authorities, the private sector and civil society are necessary at global, regional and national levels. According to the white paper, Norway is taking the sustainable development goals seriously, and Norway must follow up these universal goals at the national level. The fact that the 2030 Agenda must be followed up nationally is also stated in the national budgets for 2017, 2018 and 2019.

3.2 Expectations of the arrangement of work on the sustainable development goals at the national level

According to paragraph 5 in the 2030 Agenda, the goals and targets are universal and will involve all the nations of the world, both industrial and developing countries. They are integrated and indivisible, and balance the three dimensions of sustainable development: economic, social and environmental. Paragraph 47 makes it clear that the governments of the individual countries are responsible for following up and ensuring implementation at national, regional and global levels. According to paragraph 55, each individual country is expected to establish its own national targets within the scope of the global level of ambition, while also taking national circumstances into account. According to paragraph 60, a global partnership is also deemed necessary for attainment of the goals in the agenda. Emphasis is also placed on national participation from civil society and the private sector.

In Recommendation 440 S (2016–2017)—see White Paper 24 (2016–2017)—a majority in the committee indicates that it considers Norway's reporting to the UN on the Norwegian follow-up of the sustainable development goals to be positive, but also requires the government to submit to the Storting a plan relating to how Norway will implement the sustainable development goals, including at the national level.

According to Recommendation 243 S (2016–2017)—see Document 8:25 S (2016–2017)⁶—a majority in the Foreign Affairs and Defence Committee is of the opinion that a comprehensive approach is necessary in order to provide concrete information on how the sustainable development goals are to be followed up in Norwegian policy, both domestic and international. In this recommendation, the committee also refers to Recommendation 198 S (2015–2016)—see White Paper 35 (2014–2015) *Sammen om jobben* [Working together]—which states that the sustainable development goals must form a basis for our priorities in national policy as well.

According to paragraph 63 in the 2030 Agenda, sustainability strategies integrated in national budgets will be the key starting point for attainment of the sustainable development goals. According to White Paper 1 (2016–2017)

⁶ Representative proposal on reform of development policy.

National Budget 2017—see Recommendation 2 S (2016–2017)—the sustainable development goals are applicable to all countries. According to the white paper, Norway has implemented important measures and is on the right track to make realisation of many of the goals a reality. At the same time, Norway will find attainment of some of the goals to be demanding. Some are formulated as zero-tolerance goals, while others may demand new, sector-wide solutions. The main intention behind the goals is to allow all humans to live good, secure lives free of poverty. The 17 main goals represent such an ambition. The targets indicate in greater detail what will be demanded of countries in various areas. There may be more than one way to attain the main goal in some areas. At the same time, previous experience indicates that extensive success will be difficult unless individual basic criteria are in place. White Paper 1 (2017–2018) *National Budget 2018*—see Recommendation 2 S (2017–2018)—states that with the 2030 Agenda, the world has also undertaken to ensure that no one will be left behind in the implementation of the sustainable development goals. The goals are global, and all countries are responsible for playing their part. White Paper 1 (2018–2019) *National Budget 2019*—see Recommendation 2 S (2018–2019)—emphasises that the goals are applicable to all countries, and that all countries are responsible for helping to attain them.

3.3 Expectations of the measurement and reporting of the national implementation of the sustainable development goals

White Paper 24 (2016–2017)—see Recommendation 440 S (2016–2017)—refers to the fact that performance reporting is an important principle in the 2030 Agenda, and that access to verifiable statistics is a prerequisite for measuring progress on the targets and the indicators for the 17 goals in the 2030 Agenda. White Paper 1 (2016–2017)—see Recommendation 2 S (2016–2017)—indicates that as a number of the sustainable development goals are mutually interdependent, progress should not just be measured on the basis of the development of one or a small number of individual goals, but also if comprehensive development in the desired direction is achieved.

Paragraph 62 in the 2030 Agenda refers to the fact that the Addis Ababa Action Agenda on financing for development⁷ forms an integral part of the 2030 Agenda. This includes means for implementation such as data, monitoring and follow-up. According to paragraph 125 in the Addis Ababa Action Agenda, high-quality, non-aggregated data is an absolutely crucial factor for reaching appropriate and transparent decisions. National statistics systems play a key part in the generation, communication and administration of data. These should be supplemented with data and analyses from civil society, academia and the private sector.

Paragraph 72 in the 2030 Agenda indicates that countries must perform systematic follow-up and review of the implementation of the agenda over the next 15 years. A robust, voluntary, effective, participatory, transparent and integrated framework for follow-up and evaluation will help countries to maximise and track progress in their implementation of the 2030 Agenda in order to ensure that no one is left behind. This should increase the sense of responsibility among the population, and support and promote international cooperation and mutual learning (see paragraph 73).

According to paragraph 74, follow-up and review of implementation of the 2030 Agenda at all levels should be based on a voluntary approach and national management. A follow-up of implementation of the sustainable development goals and the targets is expected. Sustained long-term orientation, identification of goal attainment, challenges, non-conformances and critical success factors are recommended. The follow-up must be accurate and measurable, and be based on national evaluations using high-quality data, accessibility and reliability. The indicators demand statistics that can potentially be broken down by gender, age, region, disability, ethnicity and immigrant status.

Paragraph 75 indicates that goals and targets will be followed up by means of global indicators developed by the UN. These will be complemented with regional and national indicators for the member states. Moreover, baseline data (reference level) must be developed for goals where national and global baseline data does not exist.

Paragraph 79 encourages every country to implement regular and inclusive follow-up at a national and local level. Such a follow-up should include contributions from the indigenous population, civil society, the private sector and other stakeholder groups.

According to paragraph 48, the UN must develop indicators to support the authorities in the countries with following up work on implementing the sustainable development goals. Paragraph 48 has later been followed up via UN

⁷ A/RES/69/313 *Addis Ababa Action Agenda of the Third International Conference on Financing for Development*. Resolution adopted by the United Nations General Assembly, 27 July 2015.

resolution A/RES/71/313 *Work of the Statistical Commission pertaining to the 2030 Agenda for Sustainable Development*. This resolution presents the 232 indicators for the goals and targets and how work on this is expected to be carried out at all levels. This is evident from the fact that the United Nations General Assembly endorses the indicator framework devised. According to the resolution, offices for national statistics are expected to play a key role in the preparation of statistics in order to measure development and report on status in the follow-up of the sustainable development goals.

3.3.1 Requirements in the Appropriations budgetary law and the Financial Regulations

According to White Paper 1 (2016–2017) *National Budget 2017*—see Recommendation 2 S (2016–2017)—the government has emphasised that the follow-up of the sustainable development goals should not involve new, resource-intensive coordination processes, and the government has selected a model that is based on our political and administrative system. Therefore, according to the white paper, the follow-up is integrated in the government's regular political work instead of following a separate track. As the government's follow-up of the sustainable development goals is linked to the regular budget process, the general quality requirements for management by objectives and results in central government are also applicable to the government's follow-up of the sustainable development goals at the national level. This includes internal performance reporting requirements in the executive branch of the administration and to the Storting.

Requirements for description of performance and performance reporting in the budget proposals to the Storting can be found in the *Appropriations budgetary law*⁸ Article 9, which states that the ministries must describe the content of the appropriation proposals submitted to the Storting and the reasons for them. According to the second paragraph, the targeted results must be described. Information must also be provided on results achieved for the last financial year, together with other accounting information of significance for assessment of the appropriation proposals for the next fiscal year.

According to Article 1, the purpose of the *Regulations on Financial Management in Central Government*⁹ (the Financial Regulations) is to ensure that defined goals and performance requirements are achieved. Article 5 indicates that the ministry and its subordinate agencies must prepare the budget proposal for the Storting so that it provides a basis for prioritisation between the ministry's responsibilities in compliance with applicable political goals, ensures coordination at every level and helps with effective attainment of the goals. It is also stated that preparation of the budget proposition must be based on the principles established in the Appropriations budgetary law Articles 3–9 and implemented in compliance with guidelines established by the Ministry of Finance in its annual circular. According to Article 11, in their individual budget propositions every ministry must provide the Storting with a report on the outcomes of the work within their specific responsibilities — see the Appropriations budgetary law, Article 9, second paragraph.

With its management of the Appropriations budgetary law—see Recommendation to the Storting no. 187 (2004–2005) *Recommendation from the Finance Committee on the Appropriations budgetary law*—the Storting has established that management by objectives and results is a key form of management in central government. Management by objectives and results as a management principle is laid down in the Financial Regulations, Article 4. According to Article 4, all government agencies must establish goals and performance requirements within the framework of available resources and requirements set by overarching authorities, and ensure that these goals and performance requirements are met, that the use of resources is efficient and that the organisation is operated in accordance with applicable laws and regulations. In addition, all agencies must ensure sufficient management information and an appropriate basis for decision-making. All government agencies must ensure that defined goals and performance requirements are attained effectively within their fields of responsibility — see the Financial Regulations, Article 9. To ensure this, the agencies must plan from one-year and multi-year perspectives, implement established plans and report on achievement of goals and results both internally and to a superior authority.

⁸ The Appropriations budgetary law adopted by the Storting, 26 May 2005.

⁹ Regulations on Financial Management in Central Government, adopted on 12 December 2003 with amendments, most recently on 23 September 2019.

4 Organisation and management of national work on following up the sustainable development goals

4.1 The sustainable development goals with targets and indicators

Table 1 provides an overview of the 17 sustainable development goals in the 2030 Agenda, the number of global targets and indicators linked with the individual sustainable development goals, and the total number of targets and indicators.

Table 1 The 17 sustainable development goals from the 2030 Agenda, indicating the number of global targets and indicators per goal and in total

No.	Sustainable development goal	Number of targets	Number of indicators
1	End poverty in all its forms everywhere	7	14
2	End hunger, achieve food security and improved nutrition and promote sustainable agriculture	8	13
3	Ensure healthy lives and promote well-being for all at all ages	13	27
4	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	10	11
5	Achieve gender equality and empower all women and girls	9	14
6	Ensure availability and sustainable management of water and sanitation for all	8	11
7	Ensure access to affordable, reliable, sustainable and modern energy for all	5	6
8	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	12	17
9	Build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation	8	12
10	Reduce inequality within and among countries	10	11
11	Make cities and human settlements inclusive, safe, resilient and sustainable	10	15
12	Ensure sustainable consumption and production patterns	11	13
13	Take urgent action to combat climate change and its impacts	5	8
14	Conserve and sustainably use the oceans, seas and marine resources for sustainable development	10	10
15	Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	12	14
16	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	12	23
17	Strengthen the means of implementation and revitalise the global partnership for sustainable development	19	25
	TOTAL	169	244 (232 unique)

Source: The 2030 Agenda and the Ministry of Finance

Table 1 shows that there are a total of 169 targets and 232 unique indicators for the 17 sustainable development goals on a global level. The number of targets varies between 5 and 19 per sustainable development goal, while there are between 6 and 25 global indicators for each of the individual goals. Among the global indicators, 9 are applicable to 2 or 3 different targets, which explains why there are 244 indicators in the global indicator framework (gross) but 232 unique indicators.

The global indicator framework is outlined in *Work of the Statistical Commission pertaining to the 2030 Agenda for Sustainable Development* (resolution adopted by United Nations General Assembly 6 July 2017).¹⁰ Appendix 1 contains the global sustainable development goals and their respective targets.

The 2030 Agenda indicates that the sustainable development goals and targets are integrated and indivisible, and that they balance the three dimensions of sustainable development: economic, social and environmental. These three dimensions are linked to one another and require an integrated and balanced approach in order to achieve sustainable development. The goals and targets are mutually interlinked and demonstrate the complexity and the cross-sectoral aspects of the 2030 Agenda and the sustainable development goals. The fact that the sustainable development goals and the targets are integrated means, for example, that targets linked with one goal in some instances also apply to other goals, that targets relating to one goal support the attainment of other targets and that some targets are prerequisites for attainment of other targets. In other cases, two targets may influence one another so that trade-offs have to be made.

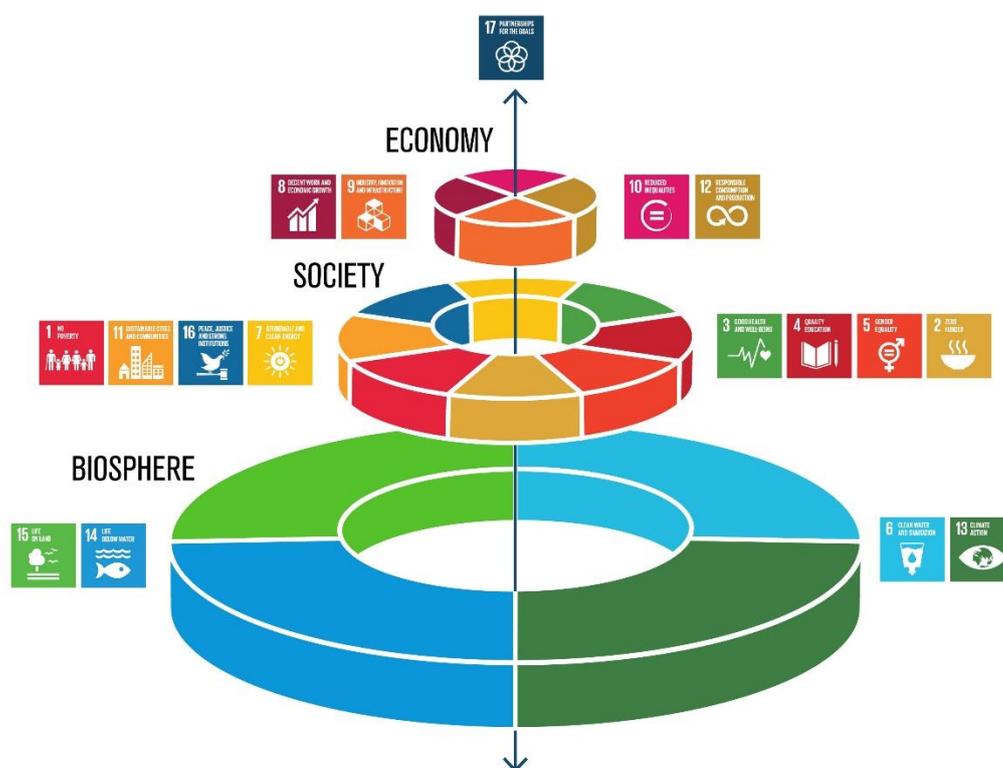
Following up the sustainable development goals at the national level will pave the way for a comprehensive, balanced approach in which goals and targets have to be viewed in context. A description of mutual dependency between the sustainable development goals is provided in the Ministry of Foreign Affairs' budget proposition for 2017. A corresponding but slightly shorter description is presented in the national budget for 2017:

¹⁰ A/RES/71/313. An updated version of the global indicator framework can be found in A/RES/71/313, E/CN.3/2018/2, E/CN.3/2019/2 *Global indicator framework for the Sustainable Development Goals and targets of the 2030 Agenda for Sustainable Development*. This document contains the indicator framework that was adopted by the United Nations General Assembly in July 2017, updated in 2018 and 2019.

"When it comes to ending extreme poverty (goal 1), access to the right amounts of healthy food (goal 2); access to clean water and good sanitation (goal 6); a good, secure environment in which to live (goal 11); and good health (goal 3) are absolutely crucial. Access to energy (goal 7) and other infrastructure (goal 9), education (goal 4) and decent jobs (goal 8) is crucial to poverty eradication and to reducing inequality (goal 10) and ensuring equality (goal 5) and green growth (goal 8). Consideration for life on land (goal 15) and underwater (goal 14) and halting hazardous climate change (goal 13) are dealt with in the sectors and through sustainable production and consumption (goal 12). Broad partnerships and coherent and predictable financing (goal 17) and development of peaceful and equitable societies (goal 16) are essential criteria for ensuring that the 2030 Agenda can be successfully implemented."

Figure 2 shows the link between the sustainable development goals and the economic, social and environmental dimensions in a graphic format. Both the Ministry of Local Government and Modernisation and the Ministry of Climate and Environment referred to this presentation in interview.

Figure 2 The link between the sustainable development goals and the three dimensions for sustainable development



Graphics by Berker Lohrenz/Alamy

Source: Stockholm Resilience Centre

The targets indicated what is required of each individual country in order to follow up each of the sustainable development goals. The indicators are key to the follow-up of the 2030 Agenda as they are designed to measure the development of the sustainable development goals with targets at national, regional and global levels. The sustainable development goals are applicable to all countries, but according to the 2030 Agenda implementation must be adapted to the national context as the relevance of the global targets and indicators varies according to each individual country's development level and challenges, and the goals and targets that have already been attained by the country in question. The global targets and global indicator framework thus provide a starting point for the follow-up of the sustainable development goals in each individual country as regards the authorities' organisation and management, measurement and reporting, identification and prioritisation of national challenges, and establishment of national targets and indicators designed to supplement the global targets and indicators. There is no Norwegian translation of the UN's global indicator framework.

Sustainable development goal 17 *Partnerships for the goals* and a number of the targets pursuant to the other 16 sustainable development goals involve securing the necessary resources for implementation of the 2030 Agenda.¹¹ A number of these targets relate to developed countries' supporting developing countries in order to help them attain the sustainable development goals.

As a complete presentation of all 17 sustainable development goals with targets and associated indicators is extremely extensive, Table 2 below provides a summary of the targets and indicators for one of the sustainable development goals, sustainable development goal 1 *No poverty*.

Table 2 Targets and indicators for sustainable development goal 1 *No poverty*

 Sustainable development goal 1: End poverty in all its forms everywhere	
Target	Indicators
1.1 By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day	1.1.1 Proportion of population below the international poverty line, by sex, age, employment status and geographical location (urban/rural)
1.2 By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions	1.2.1 Proportion of population living below the national poverty line, by sex and age 1.2.2 Proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions
1.3 Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable	1.3.1 Proportion of population covered by social protection floors/systems, by sex, distinguishing children, unemployed persons, older persons, persons with disabilities, pregnant women, newborns, work-injury victims and the poor and the vulnerable
1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance	1.4.1 Proportion of population living in households with access to basic services 1.4.2 Proportion of total adult population with secure tenure rights to land, with legally recognised documentation and who perceive their rights to land as secure, by sex and by type of tenure
1.5 By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters	1.5.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population 1.5.2 Direct economic loss attributed to disasters in relation to global gross domestic product (GDP) 1.5.3 Number of countries that adopt and implement national disaster risk reduction strategies in line with the Sendai Framework for Disaster Risk Reduction 2015–2030 1.5.4 Proportion of local governments that adopt and implement local disaster risk reduction strategies in line with national disaster risk reduction strategies
1.a Ensure significant mobilisation of resources from a variety of sources, including through enhanced development cooperation, in order to provide adequate and predictable means for developing countries, in particular least developed countries, to implement programmes and policies to end poverty in all its dimensions	1.a.1 Proportion of domestically generated resources allocated by the government directly to poverty reduction programmes 1.a.2 Proportion of total government spending on essential services (education, health and social protection) 1.a.3 Sum of total grants and non-debt-creating inflows directly allocated to poverty reduction programmes as a proportion of GDP
1.b Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions	1.b.1 Proportion of government recurrent and capital spending to sectors that disproportionately benefit women, the poor and vulnerable groups

Source: *Work of the Statistical Commission pertaining to the 2030 Agenda for Sustainable Development* and the Ministry of Finance

Table 2 shows that sustainable development goal 1 *No poverty* has 7 targets and 14 indicators in the original global indicator framework. The targets indicated with letters (1.a and 1.b) are targets with associated indicators relating to which means—that is to say, resources and capacity—must be mobilised in order to ensure implementation of the 2030 Agenda at both national and international levels. The targets and indicators for sustainable development

¹¹ The term used for this in the 2030 Agenda is *means of implementation*. This includes elements such as financing, capacity building, partnership, technology, and data and statistics.

goal 1 also present different aspects of the term *poverty* and hence indicate that the goal relates to all countries. The concept of relative poverty emerges in the indicators linked with target 1.2, which calls for measurement of the percentage of the population living in poverty in accordance with the national poverty line (indicator 1.2.1) and national definitions (indicator 1.2.2).

According to a 2018 report by Statistics Norway that maps the statistics available for measuring the sustainable development goals in Norway,¹² the challenges associated with sustainable development goal 1 are the fact that there is no national definition in Norway of the term *poverty* or a national poverty line. According to the report, there are nevertheless statistics and analyses that are relevant in order to highlight the associated targets, and it is common to use statistics for distribution of earnings and the percentage of people with low disposable income as a measure of relative poverty.

The Ministry of Labour and Social Affairs, which is responsible for coordinating sustainable development goal 1 at the national level, reports to the Office of the Auditor General that this sustainable development goal, like other sustainable development goals, is ambitious. The ministry reports that target 1.2 *By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions* is deemed to be particularly challenging for Norway. Norway is a country with a high level of income and a high standard of living. There is relatively little poverty in an international context. According to the ministry, this may make achieving significant improvements a demanding task. However, Norway has a good starting point with high employment and extensive welfare schemes. Nevertheless, finding accurate and targeted measures that correspond to the compound causes of poverty presents a challenge. Poverty is a cross-sectoral challenge and requires measures in a number of sectors. Goals and means must be implemented at all management and administration levels — governmental, regional and local. According to the Ministry of Labour and Social Affairs, finding measurement methods and good indicators for monitoring developments in various aspects of poverty in Norway also presents a challenge. When poverty is measured as relatively low income and the general level of income increases, a percentage of the population will have an income below an increasing low-income limit, even though people in the low-income group also experience increased incomes and improvements in their living conditions.

4.2 Comprehensive and cross-sectoral approach as a prerequisite for the national follow-up of the 2030 Agenda

The 2030 Agenda provides no explicit guidelines on how the governments of member states are to organise the national follow-up of the sustainable development goals. The 2030 Agenda states that the sustainable development goals and targets must be followed up by all countries and adapted to the national context. The national follow-up must also take into account the fact that the sustainable development goals are integrated and indivisible and together constitute the three dimensions of sustainable development. The 2030 Agenda is complex, and the interdependency between goals and targets implies that there are a number of sector-wide issues that must be resolved both individually and collectively. On this basis, international stakeholders such as the OECD (Organisation for Economic Co-operation and Development) and IDI have pointed out how important it is for governments to organise comprehensive and cross-sectoral follow-up at the national level. An approach of this kind is often referred to as a whole-of-government approach.

The term *whole of government* does not represent a uniform set of ideas and tools, but can be regarded as a generic term for types of responses to issues caused by increased fragmentation of the public sector and public services and a desire to increase integration, coordination and capacity.¹³ The starting point for the whole-of-government approach is that most issues can normally be resolved within a sector, but that the sector principle does not work well for complex, sector-wide problems,¹⁴ which require stronger coordination. Sector responsibility does not normally involve follow-up and reporting of sector-wide goals. If sector-wide goals do not have the same status as organisation-specific goals, national authorities will have problems with using whole-of-government initiatives as key tools. A whole-of-government approach is meant to apply for complex, sector-wide purposes such as the sustainable development goals. Therefore, this approach is not an alternative, but a supplement to the sector principle for tasks requiring other organisational solutions.

¹² Statistics Norway (2018) *Indikatorer til FNs bærekraftsmål* [Indicators on the UN's sustainable development goals]. Memo 2018/01.

¹³ This section on the term *whole of government* is based on the IDI guide *Auditing Preparedness for Implementation of Sustainable Development Goals – A Guidance for Supreme Audit Institutions* (2018), Christensen and Læg Reid (2007) *The Whole-of-Government Approach to Public Sector Reform* and the OECD report *Governance as an SDG Accelerator – Country Experiences and Tools* (2019).

¹⁴ Often referred to as *wicked problems*, which are what a whole-of-government approach aims to resolve.

The OECD published *Governance as an SDG Accelerator – Country Experiences and Tools* in July 2019. It includes the OECD's recommendations on how countries and authorities can follow up the 2030 Agenda and the sustainable development goals, and is based on experiences from various OECD countries.¹⁵ Initially, it states that having to deliver on the sustainable development goals presents all countries with a formidable challenge. In order to attain the goals, the authorities must coordinate, consult and work across policy areas—and with trade and industry and civil society—in a new way. It is also necessary to reinforce the management mechanisms. The OECD's recommendations are based on identification of good practice and indicate the following key mechanisms for effective implementation of the sustainable development goals on a national level:

1. Whole-of-government co-ordination and policy coherence
2. Stakeholder engagement and open government
3. Effective use of budgeting tools
4. Monitoring, evaluation and audit institutions
5. Fostering a culture of integrity and fighting corruption
6. Ensuring equal access to justice and citizen's legal empowerment
7. Promoting gender equality

As regards point 1 on whole-of-government coordination and coherent policy, the OECD states that the integrated properties of the 2030 Agenda require the authorities to work across political silos and establish ambitious and coherent economic, social and environmental goals with a long-term perspective. A whole-of-government approach for strategies, priorities and implementation is therefore required. Robust coordination mechanisms are also key to ensuring coherent policy and revealing the multidimensional policy challenges characterising the sustainable development goals.

The Office of the Auditor General of Canada has examined how Canada has organised implementation of the sustainable development goals.¹⁶ Among other things, it reviewed whether there was a whole-of-government management model for implementation. Given the recommendations from the Office of the Auditor General of Canada, the authorities recognise that successful implementation of the 2030 Agenda at the national level will require a whole-of-government approach.

4.3 Management and coordination of the government's work on the national follow-up of the 2030 Agenda and the sustainable development goals

The 2030 Agenda makes it clear that the governments of the individual countries are responsible for following up and ensuring implementation of the agenda at the national, regional and global levels. In February 2016, the government made a decision on how work on the follow-up of the 2030 Agenda and the sustainable development goals would be organised. White Paper 1 (2016–2017) *National Budget 2017* describes the organisation of the work and how reporting of the follow-up is to take place. The national budget for 2017 states that the government has designated a responsible ministry for each of the 17 sustainable development goals. The white paper states that different countries have chosen slightly different approaches to work on following up the sustainable development goals. According to the white paper, the government has emphasised that the follow-up should not involve new, resource-intensive coordination processes, and has selected a model that is based on the established political and administrative system. This is in line with a desire to integrate the sustainable development goals in regular policy development and not allow them to follow a separate track. The responsible ministries follow up their goals and targets as part of their ongoing activities. All the ministries report in their budget documents on the follow-up of the goals for which they are responsible. Information is also provided in the national budget for 2017 on the fact that the Ministry of Finance sums up the main points in the national budget and that the Ministry of Foreign Affairs coordinates follow-up at the international level. A corresponding description of the arrangement is also presented in the national budgets for 2018, 2019 and 2020.

In an interview, the Ministry of Finance stated that the national follow-up of the sustainable development goals is in a form that is manageable — the work was based on the regular distribution of responsibilities between the ministries and was closely linked with policy formulation and the general work of the government. The Ministry of Finance is of the opinion that there is awareness of this integration, and that this means that work on the sustainable development goals is managed effectively.

Table 3 shows how responsibility for the national follow-up of the sustainable development goals was distributed over coordinating ministries at the start of 2020. No corresponding list of responsible ministries has been presented in budget propositions or the national budgets.

¹⁵ Including Slovakia, Finland, Czechia and Luxembourg.

¹⁶ Office of the Auditor General of Canada (2018) *Canada's Preparedness to Implement the United Nations' Sustainable Development Goals*.

Table 3 Ministries responsible for coordination for each of the 17 sustainable development goals as at 31 December 2019

Sustainable development goal		Coordinating ministry
1	End poverty in all its forms everywhere	Ministry of Labour and Social Affairs
2	End hunger, achieve food security and improved nutrition and promote sustainable agriculture	Ministry of Agriculture and Food
3	Ensure healthy lives and promote well-being for all at all ages	Ministry of Health and Care Services
4	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	Ministry of Education and Research
5	Achieve gender equality and empower all women and girls	Ministry of Culture
6	Ensure availability and sustainable management of water and sanitation for all	Ministry of Climate and Environment
7	Ensure access to affordable, reliable, sustainable and modern energy for all	Ministry of Petroleum and Energy
8	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	Ministry of Finance
9	Build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation	Ministry of Trade, Industry and Fisheries
10	Reduce inequality within and among countries	Ministry of Finance
11	Make cities and human settlements inclusive, safe, resilient and sustainable	Ministry of Local Government and Modernisation
12	Ensure sustainable consumption and production patterns	Ministry of Climate and Environment
13	Take urgent action to combat climate change and its impacts	Ministry of Climate and Environment
14	Conserve and sustainably use the oceans, seas and marine resources for sustainable development	Ministry of Trade, Industry and Fisheries
15	Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	Ministry of Climate and Environment
16	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	Ministry of Justice and Public Security
17	Strengthen the means of implementation and revitalise the global partnership for sustainable development	Ministry of Foreign Affairs
	Number of ministries with coordination responsibilities	12

Source: Ministry of Finance

Table 3 shows that a total of 12 ministries hold coordination responsibilities for one or more of the 17 sustainable development goals. Of these, nine ministries are responsible for one sustainable development goal each. The Ministry of Finance and the Ministry of Trade, Industry and Fisheries are responsible for two sustainable development goals each, while the Ministry of Climate and Environment is responsible for four.

Over time, there have been a few changes as regards which ministries hold coordination responsibilities for the individual sustainable development goals. The Ministry of Local Government and Modernisation was originally responsible for sustainable development goal 6 *Clean water and sanitation*, but the Ministry of Climate and Environment has held coordination responsibility for this goal since 2017. The Ministry of Children and Equality held coordination responsibility for sustainable development goal 5 *Gender equality* until spring 2019. The Ministry of Culture was assigned coordination responsibility for goal 5 when the field of equal opportunities and discrimination was transferred to this ministry at the same time as the Ministry of Children and Equality changed its name to the Ministry of Children and Family Affairs in May 2019.

The 12 ministries named above therefore hold coordination responsibilities for one or more of the 17 sustainable development goals, but usually a number of ministries are involved in the follow-up of the individual sustainable development goals. In other words, ministries other than the ministries responsible for coordination may hold responsibility for targets assigned to the various sustainable development goals. In the Ministry of Finance's annual letter to the ministries on follow-up and reporting of the 2030 Agenda and the sustainable development goals in the 2016–2019 period, the ministries with coordination responsibilities are asked to coordinate their follow-up of the individual main goals and include other ministries involved. The targets thus lead to ministries helping in the follow-up of more goals than the one(s) for which they hold coordination responsibilities. It also means that ministries are made responsible for targets even if they do not hold coordination responsibilities for any of the sustainable development goals. This applies to the Ministry of Children and Family Affairs and the Ministry of Transport.¹⁷ The only ministry that is responsible for all the targets pursuant to the sustainable development goal for which the ministry holds coordination responsibility is the Ministry of Education and Research, which is the coordinating ministry for sustainable development goal 4 *Quality education*.

¹⁷ The Ministry of Finance's annual letter containing an order for the reporting of the sustainable development goals is sent to all ministries, including the Ministry of Defence. However, given the available information, the Office of the Auditor General is unable to see that the Ministry of Defence is responsible for any of the targets. Nor does this ministry refer to the sustainable development goals in its budget propositions.

The interviews with the ministries reveal that there is no official list of contributors to the various targets (list of stakeholders). The nearest thing available to a list as at the start of 2020 is Statistics Norway's mapping report *Indikatorer til FNs bærekraftsmål* [Indicators on the UN's sustainable development goals], which was published in 2018. Each of the ministries with coordination responsibilities was responsible for obtaining a list of contributors to their own sustainable development goals. A number of the ministries state that this follows on from the regular distribution of responsibilities between the ministries and that they have an overview through established partnerships.

4.3.1 The process behind the form of organisation selected for the government's work on the 2030 Agenda

The Ministry of Foreign Affairs stated in an interview that it was the leading Norwegian ministry in the international negotiations on the 2030 Agenda and the sustainable development goals. This created a national perception that the sustainable development goals were a continuation of the Millennium Development Goals and that these largely related to aid policy. Therefore, according to the ministry, national ownership was initially limited. The particular elements of the 2030 Agenda were not identified sufficiently in 2016. The starting point was that the agenda could be implemented easily at the national level without costing anything. The national budget for 2017 makes it clear that the follow-up of the sustainable development goals should not involve new, resource-intensive coordination processes. According to the Ministry of Foreign Affairs, this has characterised and partly restricted subsequent national work on the 2030 Agenda.

There was, however, a change between 2017 and 2019, according to the Ministry of Foreign Affairs: the 2030 Agenda is no longer viewed as merely an extension of the Millennium Development Goals, but also as something that must be followed up at the national level. As a result, more ministries are interpreting goals and targets to fit their own contexts. Therefore, according to the ministry, awareness in respect of the goals has gradually received support from the various ministries and in the annual budget propositions to an increasing degree. This change has taken place within the individual ministries, inspired in part by the discussions in the inter-ministry forum for the sustainable development goals (see section 4.5.1), but without a managed process.

The Ministry of Finance stated in an interview that the follow-up of the 17 goals and 169 targets requires coordination at a number of levels, including among a number of ministries. Broad efforts were in progress within the ministerial community both before and after the decision of the UN summit in September 2015 on the 2030 Agenda, initially to coordinate Norway's negotiating position and then to follow up the 2030 Agenda. The strategy for the follow-up of the UN summit's decision on the sustainable development goals in Norway and internationally was formulated in the period extending from before Christmas 2015 until the spring of 2016. That was when the government decided that national work on the 2030 Agenda should follow the responsibilities that arise from the regular distribution of responsibilities between ministries. The Ministry of Foreign Affairs was also made responsible for reporting on and coordinating the follow-up of the goals at the international level, while the Ministry of Finance was made responsible for coordinating the references in the various budget propositions and describing the main points in the reports from other ministries in the national budget. According to the Ministry of Finance, the Ministry of Foreign Affairs and Ministry of Finance have worked together to administer the follow-up and reporting of the sustainable development goals. Moreover, an internal process was adopted in order to clarify which ministry was responsible for coordination for each of the 17 sustainable development goals.

The government's work on the national follow-up of the sustainable development goals is organised according to the sector principle, and the follow-up of each individual sustainable development goal follows this sector responsibility. The individual ministries are thus responsible for ensuring that they do not lose sight of the bigger picture in respect of each of the individual sustainable development goals. The follow-up requires a comprehensive and cross-sectoral approach as the sustainable development goals according to the 2030 Agenda are mutually interdependent. The Storting has indicated that a comprehensive approach is necessary in order to concretise how the sustainable development goals are to be followed up in Norwegian policy — see Recommendation 243 S (2016–2017).

The 12 ministries responsible for coordination were asked during the investigation who they felt holds overall responsibility for management and coordination of work on the national follow-up of the 2030 Agenda and the sustainable development goals. Their responses show that the ministries have no shared perception of this. About half stated that the Ministry of Finance and the Ministry of Foreign Affairs jointly held overall responsibility. Most of the other ministries stated that there was clear distribution of responsibilities between these two ministries until the end of 2019, and that up to this time the Ministry of Finance was responsible for management and coordination of the national follow-up, while the Ministry of Foreign Affairs held this responsibility for the international follow-up. According to the Ministry of Labour and Social Affairs, responsibility is distributed over the ministries responsible for

coordination, which are responsible for coordinating the follow-up of and reporting on their respective sustainable development goals.

The Ministry of Foreign Affairs stated in an interview that the 2030 Agenda requires follow-up across the ministerial community, which requires an organisational structure that can override sector responsibility. Sector responsibility dictates that no one ministry can instruct other ministries. According to the Ministry of Foreign Affairs, this principle means that any instructions linked with the follow-up of the sustainable development goals will not lead to cross-sectoral follow-up. In this regard, the Ministry of Finance refers in a letter to the fact that the government as a board holds overall coordination responsibility for its policies, including the sustainable development goals. According to the Ministry of Finance, the government has well-established processes for coordinating its policies, striking a balance across sectors and laying down guidelines for the individual ministries and sectors.

All three of the Ministry of Climate and Environment, the Ministry of Local Government and Modernisation and the Ministry of Education and Research noted in interviews that the comprehensive, cross-sectoral aspect in the 2030 Agenda makes it necessary to view the sustainable development goals in context, and that coordination between the ministries is necessary. None of the three ministries is of the opinion that such coordination took place between 2016 and 2019. Both the Ministry of Climate and Environment and the Ministry of Local Government and Modernisation stated in interviews that the Ministry of Finance's coordinating role has been limited to compiling contributions from the ministries in connection with reporting in the national budget, and that the Ministry of Finance has maintained a reserved role in work on the national follow-up of the sustainable development goals. According to the Ministry of Local Government and Modernisation, there are no general guidelines on what the individual coordinating ministries are to do.

The Ministry of Foreign Affairs stated in an interview that it has no constitutional or other overall responsibility for management and coordination of the government's work on the national follow-up of the 2030 Agenda. The Ministry of Foreign Affairs nevertheless took on greater responsibility than was imposed on it as a number of ministries agreed that overall responsibility is important. The Ministry of Foreign Affairs notes that it has discussed the applicable distribution of responsibilities with the Ministry of Finance, but that the Ministry of Finance has stood by the model that was selected in 2016.

The Ministry of Finance stated in an interview that responsibility for work on the sustainable development goals follows on from the regular distribution of responsibilities between the ministries. The ministry emphasises that the follow-up of the sustainable development goals is integrated in the government's regular political work and is based on the existing political and administrative system, including discussion at budget conferences and government conferences. Therefore, in the opinion of the Ministry of Finance, the 2030 Agenda has not resulted in significant changes to work within the ministries.

The Ministry of Finance also stated in an interview that it, together with the Ministry of Foreign Affairs, held responsibility for coordinating the annual reporting of the status and development of goal attainment in the various budget propositions, and for compiling a summary of the references in the national budget. In addition, the Ministry of Finance's responsibilities have included coordination of sustainable development goals 8 *Decent work and economic growth* and 10 *Reduced inequalities*, as well as providing contributions for the targets for which the ministry is responsible pursuant to other sustainable development goals. This means that the Ministry of Finance has held no particular responsibility for what is done and what measures are implemented in a specific area. This responsibility rests with the individual ministries concerned, while the government retains authority in terms of the management of and making decisions on measures.

4.4 Reorganisation of the government's work on the implementation of the 2030 Agenda and the sustainable development goals at the national level from 2020

In December 2019, the government decided that efforts to implement the 2030 Agenda and the sustainable development goals at the national level should be organised differently from the end of 2019/start of 2020. In January 2020, it was announced that the Minister of Local Government and Modernisation had been made responsible for coordinating Norway's follow-up of the sustainable development goals.

The Ministry of Foreign Affairs stated in an interview that the reason for this decision was the need for more comprehensive management of the national follow-up of the sustainable development goals, and that this had been the topic of discussions between the Ministry of Foreign Affairs, the Ministry of Finance and the Prime Minister's Office over the previous three years.

According to the Ministry of Foreign Affairs, the change that was adopted in December 2019 means that the Minister of Local Government and Modernisation has been assigned responsibility for coordination of the

government's work on the sustainable development goals, with a direct mandate from the Prime Minister. According to the ministry, the Prime Minister's New Year speech on 1 January 2020 confirmed that making one minister specifically responsible for sustainable development is an important move if the sustainable development goals are to be successfully realised. This change will reinforce both the national and the global initiative. The Ministry of Foreign Affairs stated in an interview that it has been working for a long time to achieve more effective highlighting of ownership of the sustainable development goals within the ministerial community. A minister with a direct mandate from the Prime Minister could help to bring out the power in the agenda to a greater degree. The Ministry of Foreign Affairs notes that the new organisational solution does not involve transferring or changing tasks between the ministries, but clarifies responsibilities and expectations with regard to cooperation.

The Ministry of Foreign Affairs is of the opinion that there could be greater emphasis—and work—on particular challenges for Norway with the new organisation as of 2020. The ministry is of the opinion that this may be highly significant to how Norway follows up the goals and how resources are prioritised both at home and further afield.

The Ministry of Foreign Affairs also stated in an interview that it has faced a particular challenge in that the national follow-up of the 2030 Agenda did not have a clear management model with overall responsibility for follow-up of the 2030 Agenda. Experiences up to January 2020 and the introduction of a new follow-up model in 2019 show that sector responsibility is not entirely appropriate for the implementation and follow-up of the sustainable development goals, as these are entirely dependent on cross-sectoral initiatives.

The Ministry of Education and Research stated in an interview that given the way in which the 2030 Agenda is structured, all the sustainable development goals have to be viewed in context and so there must be no unilateral focus on the individual goals. Strong national coordination is needed in order to see the bigger picture in the follow-up of the sustainable development goals at the national level. Central government is organised into sectors, and the government has chosen to use a coordinating ministry for the individual sustainable development goals: it is up to each individual ministry to prioritise work on the 2030 Agenda. According to the Ministry of Education and Research, the approach that saw responsibility assigned to the Minister of Local Government and Modernisation shows a desire to coordinate work more extensively than has been the case to date.

In an interview, the Ministry of Finance mentioned that the Prime Minister establishes the division of work between ministries. Tasks have been transferred from the Ministry of Finance to the Ministry of Local Government and Modernisation. According to the Ministry of Finance, the two ministries are in close contact in order to ensure a smooth transfer process. The Ministry of Local Government and Modernisation has taken over responsibility for coordination of national work on the sustainable development goals. This also includes reporting to the UN on domestic efforts together with the Ministry of Foreign Affairs, which still bears overall responsibility for reporting to the UN.

4.5 Arenas for coordination between involved ministries

As regards the national follow-up of the sustainable development goals, separate arenas have been created for coordination between the ministries involved, and between the ministries and other stakeholders, namely the inter-ministry forum for the sustainable development goals and the Coherence Forum. The interviews with the Ministry of Finance and the Ministry of Foreign Affairs revealed that these two ministries also meet a couple of times a year in order to plan work linked with the inter-ministry forum and are in contact in connection with annual reporting.

4.5.1 Inter-ministry forum for the sustainable development goals

The inter-ministry forum for the sustainable development goals was created in 2018. This forum is advisory and is headed by the Ministry of Foreign Affairs in cooperation with the Ministry of Finance. The two ministries have jointly issued invitations to attend meetings, while the Ministry of Foreign Affairs has chaired the meetings. Forum meetings were held twice a year in 2018 and 2019. In attendance were representatives from the ministries with coordination responsibilities and Statistics Norway. Representatives of agencies such as the Norwegian Agency for Development Cooperation, the Directorate of Health and the Norwegian Institute of Public Health also attended some of these meetings. A representative from the Prime Minister's Office attended the meeting in November 2019.

Documents from the inter-ministry forum show that the central themes in the four meetings held in 2018 and 2019 were indicators, statistics and reporting and funding of Statistics Norway's assignments. The documents show that there was development over the two years, from an approach where the individual coordinating ministry took responsibility for obtaining data for key indicators, to one where Statistics Norway has become more involved in the work for more indicator-based reporting. The documents show that the well-advanced work is a response to

international reporting obligations, with requirements of quantitative reporting on global and national indicators. The central topic at the meeting in November 2019 was Statistics Norway's information on the agency's development of a new reporting platform for the sustainable development goals (see section 6.4).

The Ministry of Climate and Environment stated in an interview that it maintains a positive view on the fact that an inter-ministry forum has been established for the sustainable development goals where the ministries with coordination responsibilities can meet and discuss topics. According to the Ministry of Climate and Environment, the inter-ministry forum essentially functions as a briefing meeting between the Ministry of Finance and the Ministry of Foreign Affairs and the other coordinating ministries. The ministry finds the forum to be very useful, and they give attendees the chance to get to know staff at the other ministries that are responsible for the sustainable development goals. However, the Ministry of Climate and Environment has found that the inter-ministry forum has held no strategic discussions on where they stand and where they wish to go at the national level.

The Ministry of Local Government and Modernisation stated in an interview that it finds that the inter-ministry forum for the sustainable development goals acts as a briefing arena for the Ministry of Foreign Affairs and the Ministry of Finance, the former being the most involved. The forum does not anticipate discussions on strategic topics. Topics such as indicators and the Statistics Norway platform are already decided before being discussed within the forum. According to the Ministry of Local Government and Modernisation, the forums that exist for discussion of sustainability and the link between the goals could have been better.

4.5.2 The Coherence Forum and the term *coherence*

The Coherence Forum was created by the government in 2018 as a response to the Storting's petition resolution no. 577 of 18 April 2017 concerning a coherence reform. The petition resolution states that "the Storting asks the government to submit to the Storting an arrangement for coherence reform in which Norwegian policy in relevant policy areas is aligned more equally with development policy objectives". Before the Coherence Forum was created, this topic was discussed more informally and in the Compact forum. Compact was the government's consultation body on issues linked with corporate social responsibility in trade and industry. This forum was established in the late 1990s, but it was decided that the coherence reform required the creation of a new unit. Compact was discontinued when the Coherence Forum was created. The applicable version of the Terms of Reference for the Coherence Forum is dated 14 May 2018. This includes the background, purpose, composition, leadership and participation, frequency and organisation of meetings, topics and a checklist for coherent policy for development.

The Terms of Reference for the forum make it clear that the government's Jeløya platform establishes the fact that the primary task of development policy is to realise the sustainable development goals. The Jeløya platform specifies that "[t]he government considers the UN's sustainable development goals to be key to resolving the greatest global challenges of our age and will play an active part in the follow-up of the goals internationally and in Norway".¹⁸ Similarly, the Granavolden platform states that "[t]he government considers the UN's sustainable development goals to be key to resolving our global challenges".¹⁹

The Jeløya platform emphasised the link between increased coherence and Norway's chances of realising the goals. The Terms of Reference make reference to the fact that the follow-up of the decision to implement a coherence reform is referred to in the Ministry of Foreign Affairs' budget proposition for 2018. On this basis, the government decided to create a Coherence Forum with broad participation.

According to the Terms of Reference, the purpose of the forum is to follow up Recommendation. S 269 (2008–2009) from the Foreign Affairs and Defence Committee, in which the Ministry of Foreign Affairs was asked to prepare an annual report that discusses how coherent Norwegian policy for development is. In accordance with the recommendation, the report must discuss what can be done to ensure that different policy areas contribute to development in poor countries. This forum is advisory for the Ministry of Foreign Affairs' work on coherent development policy. The forum involves representatives of civil society, academia, workers' organisations, trade and industry, coordinating ministries and Statistics Norway for consultations. The Coherence Forum is headed by the Ministry of Foreign Affairs in cooperation with the Ministry of Finance, the Ministry of Climate and Environment and the Ministry of Health and Care Services. The forum meets as required, at least twice a year. The Ministry of Foreign Affairs reports to the Storting on coherent policy for sustainable development in its budget proposition. The forum must provide contributions on relevant topics and the forthcoming annual reports on coherent policy for development.

¹⁸ *Political platform for the Norwegian government, formed by the Conservative Party, the Progress Party and the Liberal Party.* Jeløya, 14 January 2018.

¹⁹ *Political platform for the Norwegian government, formed by the Conservative Party, the Progress Party, the Liberal Party and the Christian Democratic Party.* Granavolden, 17 January 2019.

According to the Ministry of Foreign Affairs' budget proposition for 2020, discussions in the Coherence Forum and descriptions in political documents have shown that the term *coherence* may be understood differently by different stakeholders, and that the meanings encompassed by the term have altered since the OECD began using it in the 1990s. Originally, coherence was understood to mean that countries would not pursue policies that undermined the support given to developing countries, primarily through aid. The primary objective was to avoid effects that pulled in the opposite direction to aid initiatives. According to the proposition, the 2030 Agenda and the sustainable development goals have reinforced understanding of how important coherent policy is. As the sustainable development goals represent a break with the mindset that development is primarily a question of aid, this is also reflected in the understanding of the term *coherence*. Given this change, coherence is taken to refer to coherent policy for sustainable development.

The Ministry of Foreign Affairs stated in an interview that the Jeløya platform was the first government platform that linked the 2030 Agenda with national policy. This platform stated that the 2030 Agenda is an agenda for coherent policy, and that there is a need for coherence reform in order to be able to implement the sustainable development goals. This was why the government created a Coherence Forum that unites various stakeholders in efforts to achieve coherence reform. According to the Ministry of Foreign Affairs, the idea is to ensure that the work done nationally does not counter the work done at the international level. One key issue in this regard is whether the development agenda should specify guidelines for national policy. The Coherence Forum has helped to raise awareness of how the sustainable development goals are interlinked.

The Ministry of Foreign Affairs emphasised in a letter that coherence is all about how Norwegian national policy areas help to reinforce priorities in development policy. The link between national and international follow-up is therefore close, as also established by the Granavolden declaration.

In an interview, the Ministry of Finance stated that there is plenty of interest in the forum. The Ministry of Finance also stated that there is greater awareness in respect of the sustainable development goals in various arenas in which Norway is participating, including the OECD, which has helped to raise awareness in respect of the goals.

4.6 Other countries' organisation of efforts to follow up the sustainable development goals

When asked whether the government or the ministries obtained information on how other countries' authorities have arranged implementation of the 2030 Agenda and the sustainable development goals at the national level, the Ministry of Finance stated in an interview that it has been particularly interested in how the other Nordic countries have chosen to organise this work. The Ministry of Finance notes that a number of countries have created a unit subordinate to the Prime Minister's Office to deal with sustainable development goals and prepare reports linked with this. This is usually in countries in which the Prime Minister's Office has more extensive coordination duties for specific matters than is the case in Norway. A unit of this kind may be more visible, but at the same time less integrated in the ministries' ongoing work and policy formulation.

The Ministry of Foreign Affairs stated in an interview that the ministry has stayed abreast of how other countries have organised work on the sustainable development goals on a national level. Many countries began with the same model as Norway, but the majority have revised this and have chosen to apply a model with one coordinating unit. The Ministry of Foreign Affairs is of the opinion that this shows how important it is to have a general responsible body in respect of national implementation.

According to the Ministry of Foreign Affairs, a number of countries are organised according to the same administrative model as Norway, based on sectoral responsibility. The ministry emphasises that a general authority for national coordination, with the support of the prime minister or the president, has reduced the challenging elements of sectoral responsibility in these countries. The Ministry of Foreign Affairs has worked towards a model of this kind in Norway and is of the opinion that the new model applicable from December 2019 largely meets the challenges that have characterised the follow-up of the 2030 Agenda on a national level to date.

Fact box 1 How other Nordic countries have organised the national follow-up of the sustainable development goals

- The Minister of Public Management/Administration in Sweden holds special responsibility for coordinating and promoting implementation of the sustainable development goals at the national level.²⁰ All ministers in the line are responsible for shaping the national policy for the sustainable development goals in their own fields of responsibility. A science council has been established that reports to the ministers. This is a panel of experts made up of specialists who are to advise the Riksdag on various specific fields and in the cross-sectoral approach.
- In Denmark,²¹ the Ministry of Finance holds particular responsibility for coordinating the implementation of the sustainable development goals in national policy. An inter-ministry group has been created under the Ministry of Finance that is made up of ministers who are responsible for work on the sustainable development goals. The Folketing has also created a cross-sectoral network over the established ministerial and committee structure in order to ensure involvement in work on the sustainable development goals.
- A coordination secretariat has been created that comprises representatives of the Finnish National Commission on Sustainable Development, the Ministry for Foreign Affairs and the Prime Minister's Office and is answerable to the Prime Minister's Office in Finland.²² The secretariat is responsible for planning and coordinating the national implementation of the 2030 Agenda, and also for coordinating the network of stakeholders and agreements on sustainable development with other policy in Finland.

4.7 Preparedness for implementation of the sustainable development goals between administrative levels

Implementation of the 2030 Agenda at the national level requires the authorities to involve all stakeholders in the follow-up. This also includes non-government sectors and the population in general. According to the Ministry of Local Government and Modernisation's budget proposition for 2020, the sustainable development goals are universal and define guidelines for national policy. To achieve these goals, it is important for them to be implemented at regional and local levels as well.

The Ministry of Local Government and Modernisation stated in an interview that the ministry uses the Planning and Building Act as a general framework for work on the 2030 Agenda. The statutory objective indicates that the Act must promote sustainable development in the best interests of individuals, society and future generations. This controls all development in Norway at municipal level. Thus, adaptation to the national context takes place within the framework of the Planning and Building Act. The Act also requires all municipal master plans to include a plan element and a community element. The community element regulates all assignments on which municipalities work and thus goes further than sustainable development goal 11 *Sustainable cities and communities*, for which the Ministry of Local Government and Modernisation holds coordination responsibility. In the opinion of the ministry, therefore, the sustainability concept provides a foundation for all planning for the municipalities.

The Ministry of Local Government and Modernisation stated in an interview that it can see a lot is happening on many fronts, and this is also true of the sustainable development goals for which the ministry is responsible. The Norwegian Association of Local and Regional Authorities (Kommunesektorens organisasjon, KS) has taken the initiative to place the sustainable development goals on the agenda, and a number of municipalities wish to work with this. The ministry also observes that the municipalities have been inspired by what is happening at the international level—in the OECD and the UN, for example—often through participation in various international projects and networks without the involvement of the ministry. For instance, Viken County Administration is participating in the OECD's programme for development, implementation and monitoring of strategies for the sustainable development goals.²³

²⁰ Swedish Government Offices (2017) *Sweden and the 2030 Agenda – Report to the UN High-level Political Forum 2017 on Sustainable Development*.

²¹ Cabinet of Denmark (2017) *Report for the Voluntary National Review: Denmark's Implementation of the 2030 Agenda for Sustainable Development*.

²² Prime Minister's Office Finland (2016) *National Report on the implementation of the 2030 Agenda for Sustainable Development Finland*.

²³ OECD programme on a territorial approach to the SDGs. The other participants are Bonn in Germany, Córdoba Province in Argentina, Flanders in Belgium, Kitakyushu in Japan, Kópavogur Municipality in Iceland, Moscow, the state of Paraná in Brazil and Southern Denmark.

The Ministry of Local Government and Modernisation stated in an interview that the ministry has found a clear need among municipalities for the ministry to focus its attention and participate in work on the sustainable development goals. The 2030 Agenda and the sustainable development goals were therefore implemented as guidelines in *Nasjonale forventninger til regional og kommunal planlegging 2019–2023*²⁴ [National expectations for regional and municipal planning, 2019–2023]. The municipalities and county administrations must view this as a request to include the sustainable development goals in their planning work. The Ministry of Local Government and Modernisation stated in an interview that following a KS conference at which the sustainable development goals were discussed, it emerged that a number of stakeholders needed to exchange experiences. The ministry therefore took the initiative to create a cooperation group for the sustainable development goals, which included representatives of KS, Statistics Norway, the United Nations Association of Norway and the county and municipal sectors. Topics to date have included information and orientation, and the cooperation group has acted as a network forum that links together different initiatives.

Fra globale mål til lokal handling
 Hvordan vi jobber med FNs bærekraftsmål i Asker kommune

Mål 3 God Helse
 Asker-samfunnet sikrer god helse og fremmer livskvalitet for alle, uansett alder.

Dette skal vi oppnå

- Asker-samfunnet arbeider helsefremmende og forebyggende for å oppnå god folkehelse, motvirke utenforskap og redusere risikoen for sykdom og tidlig død.
- Innbyggerne har tilgang til grunnleggende, helhetlige og forsvarlige helsetjenester av god kvalitet og til rett tid.
- Innbyggere som mottar helsetjenester lever aktive og selvstendige liv, tar medansvar for egen helse og deltar i utforming av tjenestene ut fra den enkeltes forutsetninger og behov.
- Asker kommune samarbeider aktivt med innbyggere, frivilligheten og næringslivet for å møte fremtidens helseutfordringer.

Tiltak mål 3

The municipality of Asker has included the sustainable development goals in the community element of the municipal master plan

The Ministry of Local Government and Modernisation noted in an interview that the municipality of Asker has presented information on how the municipality is working with the sustainable development goals to the political heads of the ministry. The new municipality of Asker has used the sustainable development goals as a basis for the comprehensive municipal master plan. The sustainable development goals achieve local relevance by being included in the municipality's strategic plans as part of the regular measurement and management system and budget work. The municipality refers to the fact that the government has used the national expectations to provide clear guidelines to help municipalities use the sustainable development goals as a basis for community and site planning.²⁵

A 2018 report mapped out how 181 Nordic municipalities are working with the sustainable development goals.²⁶ According to this report, 60 percent of these municipalities have a plan for how they will work with the sustainable development goals. The figure for Norwegian municipalities stands at 25 percent. There are major differences between the Nordic countries with regard to whether municipalities feel that general political guidelines are being

²⁴ Adopted by Royal Decree on 14 May 2019.

²⁵ Municipality of Asker (2019) *Handlingsprogram 2020–2023* and Municipality of Asker (2019) *Fra globale mål til lokal handling: Hvordan vi jobber med FNs bærekraftsmål i Asker kommune*.

²⁶ Deloitte (2018) *From global goals to local action*.

provided, and whether they have to work with the sustainable development goals. In Norway, 25 percent state that the county council provides such guidelines. The equivalent figures for Sweden and Denmark are 70 and 67 percent, respectively. A more recent report from 2019 shows that there is a tendency for municipalities to use the sustainable development goals as a basis for the achievement of goals to a greater extent, and a number of municipalities refer to the sustainable development goals as a supporting principle that must be used as a basis in planning.²⁷

5 National adaptation and national priorities

5.1 Plans for work on national implementation of the 2030 Agenda

When discussing White Paper 24 (2016–2017) *Common Responsibility for a Common Future – The sustainable development goals and Norway's Development Policy*—see Recommendation 440 S (2016–2017)—a majority in the Foreign Affairs and Defence Committee emphasised that a plan should be formulated for how Norway will implement the sustainable development goals, including on a national level, and that this plan should be submitted to the Storting.

It emerged in interviews and responses to letters containing questions that no separate plan or strategy has been prepared for the government's work on implementation of the sustainable development goals, beyond the statement in White Paper 1 (2016–2017) *National Budget 2017*. According to the coordinating ministries, the description of organisation in the national budget for 2017—see section 4.3—is the nearest the government has come to a separate plan for work on the sustainable development goals. Nor have there been any separate risk analyses, including identification of conflict of goals between the sustainable development goals, or between national goals and the sustainable development goals.

When the 2030 Agenda was adopted in the autumn of 2015, according to the Ministry of Foreign Affairs a decision was made to integrate work on the agenda in the existing ministerial structure and to follow up the agenda in the regular political processes through the budget propositions and the national budget. According to the Ministry of Foreign Affairs, no separate plan has been prepared for implementation in Norway. One consequence of the failure to implement a plan is that no strategies have been prepared for implementation of the 2030 Agenda at the national level. The ministry also notes that no risk analyses of conflicting goals have been performed either.

The Ministry of Justice and Public Security stated in a response to the Office of the Auditor General that when Norway endorsed the 2030 Agenda, this implied that Norway would prepare national goals and a national plan in line with paragraph 55 — and the Storting has requested this as well. Nevertheless, such plans have not been prepared as the Ministry of Finance did not want a separate plan; rather it hoped that the follow-up of the sustainable development goals would follow the established political processes.

As regards separate plans and strategies for implementation of the 2030 Agenda at the national level, the Ministry of Finance referred in an interview to the decision that responsibility for the national follow-up of the 2030 Agenda would follow the regular distribution of work between the ministries. According to the ministry, the plan for implementation of the 2030 Agenda therefore comprises the plans defined in the individual budget propositions, the national budget and other documents submitted to the Storting. In a letter, the Ministry of Finance emphasises the fact that the model involving delegation of responsibility for follow-up to the individual specialist ministries has helped to ensure that opinions, reporting and preparation of contributions are performed with good specialist insight and that the national follow-up of the sustainable development goals is integrated in applicable policy in individual areas.

According to the Ministry of Finance, the government has envisaged that the follow-up of the sustainable development goals should be based on the existing political and administrative system — see the national budget for 2017. The follow-up should not involve new, resource-intensive coordination processes. Therefore, the follow-up must not follow a separate track, isolated from the government's general planning and coordination processes. The responsible ministries must follow up their goals and targets as part of their ongoing activities. Although there is no explicit reference to the 2030 Agenda in plans, according to the ministry this does not mean that the plans are of no relevance to the 2030 Agenda. The government has prepared many action plans in areas that are also of relevance to work on the sustainable development goals. The references to the sustainable development goals in budget documents therefore refer to relevant action plans in areas that are of significance to the sustainable development goals. Among other things, the government has prioritised initiatives relating to areas such as child poverty, integration and employment, and measures, action plans, strategies and so on have been devised in respect of these areas. The fact that not all plans refer explicitly to the 2030 Agenda does not mean that they do not relate to it.

²⁷ Asplan Viak (2019) *Prioriterte mål i kommunalt og fylkeskommunalt planarbeid*.

According to the Ministry of Finance, the organisation selected means that any measures for attaining the goals and targets will be handled by the specialist ministries in their budget propositions. The ministries are responsible for launching initiatives and promoting any measures needed in order to attain the goals in their areas. As the sustainable development goals are largely integrated in planning work, the government ensures that all measures reflect political priorities. According to the ministry, the government has emphasised focus on targets that are thought to be particularly challenging to attain before 2030. This is clear from the annual letters with orders for reporting to the Storting and the UN sent jointly by the Ministry of Finance and the Ministry of Foreign Affairs to the other ministries. A number of assumed challenging goals will require greater resources if they are to be attained and/or surpass other goals. The government manages prioritisation within specified frameworks in general planning and budget work, and any conflict of goals are dealt with in this work.

Fact box 2 Other Nordic countries' plans and strategies for work on the sustainable development goals

- On 1 June 2017, the Swedish government presented an action plan on how Sweden can attain the goals and targets in the 2030 Agenda at the national level. This plan highlights six thematic focus areas and four key factors for implementation.²⁸

Sweden will also build a social model based on broad dialogue, information and knowledge exchange on sustainable development between authorities and regional and municipal boards, the private sector, civil society and the research community. According to the social model, the key to successful implementation of the sustainable development goals will require agreements at a local level.²⁹

- The Danish government has adopted an action plan for implementation of the 2030 Agenda and the sustainable development goals at the national level.³⁰ This comprises five themes: prosperity, people, the planet, peace and partnership.³¹

The government has also launched a strategy entitled *The World 2030*. All 17 sustainable development goals are given priority in this, but in particular the government will prioritise the sustainable development goals where the country has the most competitive advantage, experience and elements to contribute.³²

As regards the topic of partnership, the government has agreed with the municipalities and regions on cooperation in order to attain the sustainable development goals. An agreement between the government and the municipalities was entered into on 1 June 2017, and an agreement between the government and the regions was entered into on 6 June 2017.

- In 2017, the Finnish government adopted a national implementation plan for the 2030 Agenda. As a basis for this plan, a GAP analysis was performed to provide an overview of status, challenges and opportunities for implementation of the 2030 Agenda.³³

In 2013, the social contract *The Finland we want by 2050* was declared by the President, containing eight strategic goals.³⁴ This social contract became an institutional framework for work on the sustainable development goals. It was developed on the basis of many meetings involving a number of stakeholders at various administration levels. By June 2016, 220 stakeholders had signed more than 200 sector-specific, operational agreements on sustainable development. The 2030 Agenda is included in the social contract, which thus constitutes an institutional framework for work on the sustainable development goals.

5.2 Inclusion of the sustainable development goals in budget documents, plans, strategies and white papers

The 2030 Agenda states that the authorities in all countries must work to implement the agenda in their own countries and at regional and global levels, but that national policy and national priorities must be taken into account. The follow-up of the sustainable development goals in Norway is integrated in the government's regular political work and the budget

²⁸ Swedish Government Offices (2018) *Handlingsplan Agenda 2030: 2018–2020*. Ministry of Finance/Communication Department. Article no. Fi 2018:3.

²⁹ Swedish Government Offices (2017) *Sweden and the 2030 Agenda – Report to the UN High-level Political Forum 2017 on Sustainable Development*.

³⁰ Cabinet of Denmark (2017) *Report for the Voluntary National Review. Denmark's Implementation of the 2030 Agenda for Sustainable Development* and Rigsrevisionen (2020) *Rigsrevisionens notat om tilrettelæggelsen af en større undersøgelse af ministeriernes implementering af og opfølgning på verdensmålene*.

³¹ Prime Minister's Office (2017) *Government Report on the implementation of the 2030 Agenda for Sustainable Development. Sustainable Development in Finland – Long-term, Coherent and Inclusive Action*.

³² Cabinet of Denmark (2017) *Report for the Voluntary National Review. Denmark's Implementation of the 2030 Agenda for Sustainable Development*.

³³ Prime Minister's Office Finland (2016) *National Report on the Implementation of the 2030 Agenda for Sustainable Development Finland*.

³⁴ Prime Minister's Office Finland (2016) *National Report on the implementation of the 2030 Agenda for Sustainable Development Finland*.

process. In interviews, the Ministry of Local Government and Modernisation, the Ministry of Education and Research and the Ministry of Climate and Environment referred to the fact that the ministries have included the sustainable development goals in internal annual performance plans or policy documents.

All 12 ministries with coordination responsibilities were asked questions during the investigation to establish how their work on the sustainable development goals is integrated in the regular budget process at the respective ministries. Three of the ministries referred specifically to the targets and stated that these are emphasised when referring to measures and reporting on the status of target attainment within the ministry's budget proposition. Some ministries referred to the fact that the sustainable development goals are integrated in regular budgetary work, with no specification beyond this. Seven of the ministries referred to the fact that the sustainable development goals are integrated in national master plans and strategies. A number of these ministries emphasised that there is a good match between the national goals and the sustainable development goals. A review of strategies and white papers highlighted by the ministries in their responses shows that the sustainable development goals are referred to in these documents to varying degrees:

- In White Paper 19 (2018–2019) *Folkehelsemeldinga – Gode liv i eit trygt samfunn* [Public Health Report – Good lives in a safe society], the link between the national goals in public health policy and sustainable development goal 3 *Good health and well-being* is presented clearly. In Recommendation 369 S. (2018–2019), the Health and Care Services Committee refers to the fact that Norway has endorsed the UN's sustainable development goals.
- In the applicable long-term plan for research, the Ministry of Education and Research points out that the sustainable development goals provide direction for research work and form an important framework for the long-term plan. The white paper refers not only to sustainable development goal 4 *Quality education*, which is the responsibility of the Ministry of Education and Research, but also presents all of the sustainable development goals and points out that research is important for attainment of all the sustainable development goals. The long-term plan also refers to how selected universities have chosen to integrate the sustainable development goals in their work. The Research Council of Norway's master strategy, *Forskning for innovasjon og bærekraft: Strategi for Norges forskningsråd 2015–2020*, was launched before the applicable long-term report but nevertheless refers to the sustainable development goals and notes that Norway has every chance of delivering research that will help in attaining the sustainable development goals.
- Although the Ministry of Agriculture and Food often refers to "sustainability" in White Paper 11 (2016–2017) *Endring og utvikling – En fremtidsrettet jordbruksproduksjon* [Change and development – a future-oriented agricultural production], the sustainable development goals are not included beyond a general reference to the fact that Norway has endorsed the goals. The only time that the 2030 Agenda and the sustainable development goals are specified is when referring to the fact that agriculture will help to attain the Aichi Targets³⁵ aimed at halting the loss of biodiversity, and that a number of the Aichi Targets are integrated in the sustainable development goals.
- *Klimakur 2030*³⁶ refers to the fact that a switch to a low-emissions society in line with the sustainable development goals is a demanding task. There is growing recognition that meeting the climate targets is merely one element within a necessary societal change in which the need to view our climate in context with other sustainable development goals has become ever clearer. This report does not compare the national goals for climate adaptation with the relevant sustainable development goals.
- The Ministry of Local Government and Modernisation prepared the document *Nasjonale forventninger til regional og kommunal planlegging 2019–2023*³⁷ [National expectations for regional and municipal planning, 2019–2023] in 2019. The national expectations define general guidelines for regional and municipal planning, and the municipalities and counties view this as a request to include the sustainable development goals in their planning work. The preface states that the sustainable development goals "must be the main political track in order to deal with the greatest challenges of our age", and that it is therefore "important for the sustainable development goals to become part of the basis for community and site planning". County administrations and municipalities are key stakeholders in efforts to implement the sustainable development goals and achieve sustainable social development in Norway. Reference is made to the fact that a broad network of different stakeholders can help to bring about joint efforts, that the government will continue its work on developing indicators for all of the sustainable development goals and that the indicators must be adapted to regional and local conditions so that county administrations and municipalities can gauge the effects of their own contributions if they so prefer.

In an interview, the Ministry of Finance stated that a number of plans are helping to follow up sustainable development goals 8 and 10, which the Ministry of Finance is responsible for following up. The ministry refers to the fact that sustainable development goal 8 *Decent work and economic growth* is very broad and encompasses the environmental perspective, among other aspects. Furthermore, the ministry refers to the fact that sustainable development goal 10 *Reduced inequalities* involves reducing inequality in and among countries. The government's policy and measures to

³⁵ The Aichi Biodiversity Targets are the international environmental biodiversity targets in the UN Convention on Biological Diversity. The 20 targets are applicable to the 2011–2020 period and were adopted by the party meeting in Nagoya, Japan, in 2010.

³⁶ This report forms the basis for the government's forthcoming white paper on how Norway is to achieve its emissions targets for 2030. This report was sent out for comment by the Norwegian Environment Agency with a deadline of 30 April 2020. The agency compiled it together with the Norwegian Public Roads Administration, the Norwegian Coastal Administration, the Norwegian Agriculture Agency, the Norwegian Water Resources and Energy Directorate and ENOVA.

³⁷ Adopted by Royal Decree on 14 May 2019.

prevent economic inequality are presented in the Ministry of Finance's White Paper 13 (2018–2019) *Muligheter for alle – Fordeling og sosial bærekraft* [Opportunities for all – Distribution and social sustainability].

White Paper 13 (2018–2019) relates to distribution and social sustainability in Norwegian society and discusses inequality and low income in Norway from an international perspective. A review of the white paper shows that the sustainable development goals are referred to on three occasions in the introductory chapter, but not at all otherwise. A brief description is provided of what the sustainable development goals are, that they are a further development of the Millennium Development Goals and that they are of significance for development policy. It is also stated that the sustainable development goals are linked with national efforts to prevent inequality in health and to counter poverty. No reference is made to the sustainable development goals elsewhere in the white paper, and the overriding principle from the 2030 Agenda stating leave no one behind is not mentioned.

The Ministry of Finance is responsible for a number of strategies, documents and processes that are important to the government's collective regular work. A review of a number of these shows that there is no reference made to the sustainable development goals:

- "Long-term Perspectives" discusses important challenges linked with the Norwegian economy, public finances and the continuation of the Norwegian welfare schemes from a long-term perspective and is prepared by the Ministry of Finance. The long-term perspectives for 2017–2020 do not refer to the sustainable development goals.
- The Ministry of Finance issues a master budget letter in connection with the annual budget processes. None of the master budget letters for the 2017–2020 period refer to the sustainable development goals or how the ministries will be integrating the goals in the budget processes or making them visible.

In a letter, the Ministry of Finance specifies that a separate letter is being sent out to the ministries in addition to the master budget letter, ordering this coordination and annual reporting in the national budget. According to the ministry, there has been intentional division of work between this order and other reporting requirements referred to in the master budget letter. The Ministry of Finance considered it appropriate to communicate requirements and guidelines on reporting on the sustainable development goals in a separate letter to the ministries. In the opinion of the ministry, this joint order letter from the Ministry of Finance and the Ministry of Foreign Affairs also met the need for coordination between the two ministries. The separate annual letters with orders for reporting on the sustainable development goals are referred to specifically in section 7.1.

The Ministry of Finance stated in an interview that it has been responsible for sustainable development since 2004, and that strategies for sustainable development have been compiled and reported on national sustainability indicators. For Norway and the Ministry of Finance, work on sustainable development is therefore nothing new, but the work, indicators and reporting have taken on a different form with the implementation of the 2030 Agenda.

The Ministry of Finance's budget propositions for 2016–2020, all the years covered by the investigation, state that the ministry's duties can be divided into five main areas. The first area is coordination of economic policy, which includes coordination of the government's work on sustainable development. The budget proposition for 2020 makes reference for the first time to the fact that the follow-up of the UN's 17 sustainable development goals is integrated in the government's regular political work. Besides this, reference is made in the budget proposition for 2020 to the fact that the Ministry of Foreign Affairs is coordinating follow-up at the international level, and that the Ministry of Finance will summarise the main points in the report in the national budget. When asked what the relationship is between this work and the duties of the ministry in connection with the sustainable development goals, the Ministry of Finance stated in an interview that the ministry's work on coordination of the government's work on sustainable development forms part of the work on coordination of economic policy. Responsibility for coordinating references to the sustainable development goals in the budget propositions and formulating a summary of the references to the sustainable development goals in the national budget has formed part of the Ministry of Finance's coordination efforts in work on the budget.

5.3 Particularly challenging goals and targets in the national follow-up of the 2030 Agenda

There is one summary of which goals and targets present particular challenges in the national follow-up of the 2030 Agenda. This summary is presented in the report entitled *Norway's follow-up of the Agenda 2030 and the Sustainable Development Goals*³⁸. This report is what is known as a voluntary national review (VNR) and was published in June 2016 and presented at a meeting of the UN's High-level Political Forum in July the same year. According to the national budget for 2017, Norway was one of the first countries in 2016 to report on the status of its own follow-up to the UN. This summary has not been updated, nor is it presented in the report to the Storting (see chapter 7).

Norway's 2016 report to the UN includes a separate section on challenges at a national level. This indicates that although a number of UN reports and various indices show that Norway ranks highly as regards implementation of the sustainable development goals, it is clear that implementation of the 2030 Agenda will be demanding even for Norway. It

³⁸ This is the title of the separate summary of the report entitled *Norway: Initial steps towards the implementation of the 2030 Agenda. Voluntary national review presented at the High-level Political Forum for Sustainable Development (HLPF): UN, New York, July 2016.*

is indicated that the government has identified a number of targets that will be challenging to follow up on a national level. According to the report, these challenges are associated with a number of the sustainable development goals and all three of the dimensions in respect of sustainable development — social, economic and environmental. The targets that will be subject to political attention and policy development relate to sustainable consumption and production, health and education, equality, employment and migration. It is stated that the government will prioritise high-quality education and employment, particularly for young people and people who are at risk of marginalisation. It is assumed that this will provide an important contribution to the implementation of the 2030 Agenda's ambition for no one to be left behind. This is followed by ten points indicating what particular challenges, or targets, have been identified at the national level.

The particular challenges are listed in Table 4. The Office of the Auditor General has translated and identified the targets to which the particular challenges relate. This is not clear from the report to the UN. Note that the particular challenges are not worded in the same way as the corresponding global targets, which in a number of instances are more comprehensive.

Table 4 Particular challenges for Norway in the follow-up of the 2030 Agenda and the corresponding targets

Particular challenges specified in Norway's report to the UN in 2016	Target
Reducing non-communicable diseases and promoting mental health	3.4
Increasing high-school completion rates	4.1
Eliminating all forms of violence against women and girls	5.2
Reducing the proportion of young people not in employment, education or training	8.6
Ensuring sustainable infrastructure	9.1
Sustaining income growth of the bottom 40% of the population at a rate higher than the national average	10.1
Improving urban air quality	11.6
Halving food waste and reducing waste generation	12.3 and 12.5
Reducing the impact of invasive alien species	15.8
Reducing all forms of violence and related death rates and combating organised crime.	16.1 and 16.4

Source: Norway's report to the UN in 2016 (corresponding targets have been identified by the Office of the Auditor General)

Table 4 shows that the challenges that were identified and reported to the UN in 2016 as regards Norway's national follow-up are linked with 12 targets under 10 of the 17 sustainable development goals.

The report to the UN also makes particular reference to sustainable development goal 13 *Climate action*. It is evident that a national follow-up of the Paris Agreement will constitute the primary foundation for the measures that will be implemented in order to fulfil sustainable development goal 13.

The Ministry of Finance stated in an interview that it was agreed in the autumn of 2015 that a summary would be compiled of the targets that would be particularly challenging for Norway. In an interview, the Ministry of Foreign Affairs stated that reference is made in the Ministry of Finance's letter to the ministries, dated 8 April 2016,³⁹ to the fact that reporting to the UN, the budget propositions and the national budget should place emphasis on good practice and challenges. All the ministries were asked by the Ministry of Finance and the Ministry of Foreign Affairs to provide contributions on particularly demanding sustainable development goals and targets in connection with the voluntary national review in 2016. Not all ministries followed up on this enquiry. Some ministries chose to emphasise how they were working on the goals, rather than indicating which goals were particularly demanding.

Overall, according to the Ministry of Foreign Affairs the ministries reported around 20 challenges linked with the follow-up of the sustainable development goals and targets. These challenges have not been followed up systematically afterwards, not even in annual reporting. The Ministry of Foreign Affairs is of the opinion that this may be due to slightly too stringent application of sector responsibilities in the executive branch of the administration, different perceptions of what national coordination constitutes, and shifts in political leadership. According to the Ministry of Foreign Affairs, it is nevertheless clear that within each ministry there is independent responsibility for following up on particular challenges linked with the follow-up of the sustainable development goals, and that these must be reflected in annual reporting.

The Ministry of Foreign Affairs also notes that all countries are expected to report on these challenges at the national level in the next *voluntary national review*, which Norway is expected to deliver in time for the meeting of the UN's High-level Political Forum in 2021. The United Nations Economic and Social Council (ECOSOC) clearly expects work to be done on the challenging items in particular, and expects reporting to reflect what is being done in the relevant fields and whether progress is made.

³⁹ Letter to the ministries containing guidelines on and ordering of contributions for reporting to the UN, the budget propositions and the national budget.

The Ministry of Climate and Environment stated in an interview that it began work on identifying the difficult targets at an early stage. Thorough work has also been done across the ministries. As regards the challenges linked with foreign species, the ministry is working closely in cooperation with the Ministry of Agriculture and Food and the maritime department at the Ministry of Trade, Industry and Fisheries, for example. The Ministry of Finance convened a process meeting with the ministries where the options were discussed and expanded upon.

As regards sustainable development goal 13, the Ministry of Climate and Environment noted that there was clarification in connection with a government process of which targets are particularly demanding for Norway. For sustainable development goal 13, target 13.2 *Integrate climate change measures into national policies, strategies and planning* was deemed to be particularly demanding for Norway. Integrating climate issues in all planning and strategies across sectors and social areas may be demanding, also because climate considerations may be deemed in some instances to conflict with other considerations.

The Ministry of Education and Research stated in an interview that the Ministry of Foreign Affairs submitted an order to all coordinating ministries requesting them to highlight three main challenges for the sustainable development goals that they were responsible for. Selection then took place at a high political level of what eventually became ten challenges for Norway that were reported to the UN in 2016. These were not discussed by the inter-ministry forum for the sustainable development goals, but were followed up by the coordinating ministries in question. The answers from the other seven ministries that received letters containing questions from the Office of the Auditor General indicate that they were asked to provide contributions on targets that they thought were difficult to achieve, but that they did not participate in the selection of the items that resulted in the ten points.

The Ministry of Finance emphasises the fact that responsibility for assessing whether goals are particularly challenging rests with the ministry with specialist responsibility in the field. Which goals were deemed challenging could change over time, according to the Ministry of Finance. In a letter, the Ministry of Finance stated that the list of objectives assumed to be demanding that was compiled in 2016 was created in order to target the government's internal efforts to follow the sustainable development goals. This list was not meant to be exhaustive. A number of assumed challenging goals will require greater resources if they are to be attained and/or surpass other goals. According to the Ministry of Finance, the government handles prioritisation within specified frameworks in general planning and budget work, so that any conflict of goals are taken into account.

The responses from some of the ministries show that they consider targets other than the ones corresponding to the ten items in Table 3 to be particularly challenging. The Ministry of Labour and Social Affairs calls attention to the fact that the ten items referred to in the report to the UN include a selection, and not all, of the targets deemed to be particularly challenging for Norway. The ministry indicates that target 1.2, relating to halving the proportion of people living in poverty in accordance with national definitions of poverty, is one of the targets that is deemed to be particularly challenging for Norway.

The Ministry of Trade, Industry and Fisheries indicates that target 9.4, on increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, is considered to be particularly challenging and that this is being followed up in the ministry's ongoing work.

5.4 National targets

The 2030 Agenda refers to the fact that the sustainable development goals should be included in national processes, and that each country must define targets based on national priorities. According to paragraph 55 in the 2030 Agenda, each individual country is expected to establish its own national targets within the scope of the global level of ambition, while also taking national circumstances into account.

The ministries replied in letters to the Office of the Auditor General and in interviews that responsibility for compiling separate national targets for the various sustainable development goals rests with the ministry that was given responsibility for coordinating the goal in question. The Ministry of Justice and Public Security responded in a letter that it has seen no need to prepare national targets for sustainable development goal 16 *Peace, justice and strong institutions*, and that it has not given priority to this because the Ministry of Finance did not want a separate plan for work on the sustainable development goals, but that the follow-up should follow the established political processes.

The Ministry of Petroleum and Energy refers only to the international targets. The Ministry of Agriculture and Food works on the basis of the global targets for sustainable development goal 2 *Zero hunger* and has placed strong emphasis on targets that are of particular relevance to Norway.

Most ministries note the fact that the general national goals largely overlap the targets for the individual sustainable development goals. The Ministry of Climate and Environment stated in an interview that this is largely the case for

the national goals in respect of climate and the environment. The ministry emphasised that the national climate and environmental targets have not been formally defined as Norway's targets for the sustainable development goals, but that evaluation would probably have indicated a high level of overlap between the goals, and that the national goals in this regard could ideally have been linked to the sustainable development goals. The ministry stated that the Storting has not specified the link between the national goals and the sustainable development goals. Furthermore, the ministry referred to the fact that the international negotiations on the sustainable development goals were viewed in context with the climate negotiations, and that separate indicators were not created that would indicate compliance with the sustainable development goal on climate that is linked with data on national greenhouse gas emissions. However, national goals for climate have been defined by the Storting that largely overlap the sustainable development goals. According to the ministry, the means for achieving the Storting's national climate goal and the global sustainable development goal for climate will often be the same.

According to the Ministry of Education and Research, the political management at the ministry is what decides which goals and targets are to be emphasised, and how these are to be interpreted. According to the ministry, the status and follow-up and which targets are to be reported specifically have been discussed by the government on a number of occasions.

The Ministry of Finance refers to the fact that responsibility for defining the need for national targets with associated indicators rests with the individual ministries. In instances where responsibility for targets does not rest with the ministry that has coordination responsibilities for the sustainable development goal with which the target in question is associated, it is natural for the ministries involved to work together on the assessment. The Ministry of Finance points out that the topic has also been discussed at meetings of the inter-ministry forum for the sustainable development goals.

In a letter, the Ministry of Finance stated that the government has not yet found it appropriate to supplement the global goals and targets with separate national goals. According to the ministry, it is not a given that classifying the government's other goals as national sustainable development goals would reinforce the national relevance of the agenda.

Fact box 3 National targets for Nordic countries

- In Sweden, the Riksdag has adopted 16 environmental targets that constitute the national goals that are to help the country achieve the ecological dimension of the global goals.⁴⁰
- In Denmark, the government has adopted 37 national targets and 49 indicators overall for prosperity, people, the planet, peace and partnership in the action plan for the sustainable development goals (Verdensmålene). Each target must have one or two linked national indicators, and these must largely be measurable and quantifiable.⁴¹
- The Finnish National Commission on Sustainable Development has established eight national goals, with indicators, that Finland is to achieve by 2050. These indicators have been included in Finland's work on the global sustainable development goals under the Prime Minister's Office.⁴²

⁴⁰ Swedish Government Offices (2018) *Handlingsplan agenda 2030 2018–2020* (2018).

⁴¹ Ministry of Foreign Affairs and Ministry of Finance (2017) *Report for the Voluntary National Review. Denmark's Implementation of the 2030 Agenda for Sustainable Development* and Rigsrevisionen (2020) *Rigsrevisionens notat om tilrettelæggelsen af en større undersøgelse af ministeriernes implementering af og opfølgning på verdensmålene*. Chapter 3.

⁴² National Audit Office Finland (2019) *Promoting sustainable development*. Performance audit report 14/2019.

6 The Ministry of Finance's management and preparedness for measurement of and reporting on the sustainable development goals

Besides the Ministry of Finance's responsibility for national work on the sustainable development goals, the ministry is also an agency manager for Statistics Norway (Statistisk sentralbyrå, SSB), an important agency in efforts to measure the national follow-up of the sustainable development goals. Statistics Norway is the central authority for development, preparation and communication of official statistics in Norway.⁴³ Access to statistics on the indicator frameworks is crucial in order to obtain information on the status of the sustainable development goals and the 2030 Agenda and development towards the same. According to the Ministry of Finance, such statistics provide important general knowledge of how society is structured, how it works and how it is developing. The statistics must contribute to general public information and form a basis for analysis, research, planning and management for both private organisations and public authorities. It also paves the way for an informed public debate.⁴⁴

6.1 Statistics Norway's work on the sustainable development goals

The UN resolutions *Transforming our world: the 2030 Agenda for Sustainable Development* and *Work of the Statistical Commission pertaining to the 2030 Agenda for Sustainable Development*, as well as the action plans from Addis Ababa and Cape Town, state that offices for national statistics and systems must play a key role in nations' follow-up of the sustainable development goals. Statistics Norway indicated in an interview that the responsibility assigned to the agency in the Statistics Act is compliant with the 2030 Agenda's requirements for the agency to act as a provider of statistics. The agency refers to itself as a focal point for work on the indicators and communicates further with end recipients in international enquiries. Statistics Norway is also responsible for international cooperation on statistics and helps to build capacity for corresponding institutions in other countries. At the international level, Statistics Norway observes that work on the sustainable development goals permeates work on development of official statistics. Statistics Norway is generally active in international cooperation on statistics, which also involves paying attention to development of statistics for the sustainability indicators. Statistics Norway emphasises that this is done as part of the agency's natural follow-up at the international level, and not as a new assignment from the government. This is included in the existing mandate for Statistics Norway's activities via the Statistics Act. At the international level, Statistics Norway observes that work on the sustainable development goals permeates work on development of official statistics.

Statistics Norway stated in an interview that there is close cooperation with the offices for national statistics in the other Nordic countries. Among other things, this has provided the agency with a lot of empirical data from the neighbouring countries. Statistics Norway considers cooperation with the other Nordic countries to be important.

Fact box 4 Involvement of other Nordic countries' offices for national statistics in work on the sustainable development goals

The Nordic offices for national statistics are involved in their respective countries' strategies in respect of the 2030 Agenda in different ways. One thing they all have in common is the fact that they must follow up the sustainable development goals against what is happening at the international level using statistics and indicators.

- In Sweden, all public agencies have been assigned a government task relating to what is to be done with regard to work on the sustainable development goals. Statistics Sweden, SCB, has prioritised work to date on the sustainable development goals within the appropriations received by the agency as a consequence of government assignment. The government reports annually to the Riksdag on the status of the 2030 Agenda.
- Statistics Denmark has received an annual appropriation of DKK 3.2 million from the Danish Ministry of Finance in order to finance work on the sustainable development goals, a task that will continue until 2030. In the opinion of Statistics Norway, the country has made the most progress of all the Nordic countries in this regard.
- In Finland, Statistics Finland has been assigned responsibility for following up the global indicators with its own reporting and its own reporting platform. In Finland, this work is largely managed by the Prime Minister's Office, which is responsible for the national indicators.
- In Iceland, Statistics Iceland supports this work via a network for the sustainable development goals and has been assigned resources by the Icelandic Ministry of Foreign Affairs to assist Statistics Iceland with coordination. Work on the sustainable development goals is managed by the Prime Minister's Office via an assignment for the Icelandic office of national statistics.

Source: Statistics Norway Top memo 2017/120 31 October 2017 and interview with Statistics Norway

⁴³ Act relating to official statistics and Statistics Norway (the Statistics Act).

⁴⁴ Prop. 1 S (2019–2020) Ministry of Finance.

In an interview, Statistics Norway referred to the fact that the agency's work on the sustainable development goals is assignment-based and that this has been limited to three assignments up to 2020. The three assignments delegated to Statistics Norway from the ministries are as follows:

- Agreement on investigation of indicators for the UN's sustainable development goals, entered into in August 2017. The client was the Ministry of Finance.
- Agreement with the Ministry of Local Government and Modernisation on the development of figures for the creation of three indicators at a national level for sustainable development goal 11 *Sustainable cities and communities*. This was part of an agreement on various projects linked with development of area statistics, which was entered into in May 2019.
- Agreement on creation of a reporting platform with selected indicators for the UN's sustainable development goals. This agreement was entered into in November 2019, and the clients are the Ministry of Finance and the Ministry of Foreign Affairs on behalf of the 12 coordinating ministries.

These agreements are time-limited and do not include any funding beyond the term of the agreement. Further reference to the assignments is provided in other parts of the chapter.

6.2 The Ministry of Finance's management and follow-up of Statistics Norway's work on the sustainable development goals

The Ministry of Finance reports in the budget propositions for 2016–2019 that Statistics Norway must support the sustainable development goals and the 2030 Agenda. However, this is not reflected in the management dialogue with Statistics Norway. The Office of the Auditor General's review of the management dialogue between the Ministry of Finance and Statistics Norway in the period in question shows that the sustainable development goals, with one exception, were not discussed. According to an interview with Statistics Norway, the first time Statistics Norway was notified of involvement in work on the sustainable development goals was at a meeting with the Ministry of Foreign Affairs that the agency attended on 11 January 2016. At this meeting, the Ministry of Foreign Affairs stated that the Ministry of Finance wanted to play a part with the sustainable development goals, and that the involvement of Statistics Norway could be discussed with the Ministry of Finance, where appropriate.

In the annual report for 2016, Statistics Norway emphasised the need for clarification of roles relating to work on the sustainable development goals, and pointed out that this work appears to be coordinated by the offices for national statistics to a greater extent in many other countries. In Statistics Norway's annual report, the Ministry of Finance is quoted as saying that responsibility for reporting is distributed among the ministries concerned, and that an overall presentation is planned for the national budget. The Ministry of Finance noted that it had envisaged involving Statistics Norway in this work.

The sustainable development goals and the 2030 Agenda are not mentioned in the letters of commitment from the Ministry of Finance to Statistics Norway. The lack of assignments in letters of commitment from the Ministry of Finance to Statistics Norway is in contrast to other ministries' management of subordinate agencies on the subject. As can be seen from Table 5, a number of ministries with coordination responsibilities for the sustainable development goals have provided clear management instructions regarding the goals, and a number have also issued specific assignments relating to measurement and reporting to their agencies at indicator level. In an interview, Statistics Norway referred to the fact that it may be appropriate to describe responsibilities for the sustainable development goals even more clearly, and with clear assignments, in the letters of commitment.

Table 5 Examples of management instructions from ministries to subordinate agencies on the sustainable development goals

Ministry of Education and Research	The letters of commitment to the Norwegian Directorate for Education and Training and all other subordinate agencies include management instructions relating to follow-up of the sustainable development goals. It is stated, among other things, that the ministry has defined <i>knowledge and skills for a sustainable Norway</i> as a vision for the education sector.
Ministry of Climate and Environment	The letters of commitment to the Norwegian Environment Agency for the 2018–2020 period refer to the sustainable development goals. <ul style="list-style-type: none"> • In the letter of commitment for 2019, it is stated that the Norwegian Environment Agency must ensure that data is available for selected sustainability indicators for which the Ministry of Climate and Environment is responsible, and that this data can be set out in Norway's report to the High-level Political Forum in New York in July 2019. • In the letter of commitment for 2019, it is stated that the sustainable development goals must be viewed in context with national indicators for the climate and environmental goals established by the Storting. • In the letter of commitment for 2020, it is stated that the Norwegian Environment Agency must supply data and the status of the sustainability indicators to Statistics Norway's new reporting platform and the Ministry of Climate and Environment.
Ministry of Children and Equality	In the letter of commitment to the Norwegian Directorate for Children, Youth and Family Affairs for 2016, the directorate is tasked with further development of indicators for all discrimination data. These indicators should coincide as far as possible with relevant indicators reported on by Norway in international contexts, particularly the UN indicators developed in connection with the UN's sustainable development goals in 2016 and the EU's indicator work.
Ministry of Health and Care Services	In the letter of commitment to the Directorate of Health for 2020, the directorate is tasked with following up the UN's sustainable development goals in respect of health and the other health-related targets in a Norwegian context up to 2030 and report to the ministry each year.

Source: Letter of commitment

In an interview, the Ministry of Finance stated that it wished to involve Statistics Norway more extensively in work on indicators and statistics for the sustainable development goals, and that it has maintained regular contact with Statistics Norway regarding work on indicators.

The Office of the Auditor General's review of the management dialogue between the Ministry of Finance and Statistics Norway shows that the ministry has not provided Statistics Norway with management instructions for the sustainable development goals. When asked about this, the Ministry of Finance stated in an interview that Statistics Norway is and has been central to efforts to develop and maintain indicators for the sustainable development goals. Statistics Norway is the source of the majority of Norwegian sustainability indicators and the Ministry of Finance has maintained regular contact with the agency with regard to indicators. The ministry is of the opinion that Statistics Norway has a good specialist insight into many topics linked with the sustainable development goals. This is why the Ministry of Finance has awarded Statistics Norway a number of research and investigation assignments linked with sustainable development over the past decade. Statistics Norway attends meetings on sustainable development goals at the international level, including with the UN and Eurostat. According to the Ministry of Finance, the fact that the agency is invited and requested to attend meetings of the inter-ministry forum is recognition of Statistics Norway's key position. Statistics Norway was also key to work on developing, maintaining and reporting on the development of indicators for sustainable development in the years before the UN adopted the sustainable development goals in 2015.

6.3 Indicators and statistics for the global framework

The use of indicators to measure status and development constitutes the actual framework for the follow-up of the 2030 Agenda and the sustainable development goals. The basic concept of the global indicator framework in the 2030 Agenda is that statistics at indicator level should build on available statistics and existing reporting. The global indicators make it possible to analyse how much progress Norway has made in its efforts to attain the objectives in

the 2030 Agenda and the sustainable development goals, compared with other countries. In the global indicator framework, the indicators are classified in three different categories, designated tiers I–III⁴⁵:

- Tier I: The indicator is conceptually clear and has an internationally established methodology, and standards are available. Data is produced regularly by the countries for at least half of the countries and the population in all regions in which the indicator is relevant.
- Tier II: The indicator is conceptually clear and has an internationally established methodology, and standards are available, but data is not produced regularly by the countries.
- Tier III: No internationally established methods or standards are available as yet for the indicator, but methodologies/standards are being (or will be) developed or tested.

As at December 2017, 68 of the 232 indicators had not been fully developed in terms of methodologies. Moreover, a number of the indicators are not formulated so that they are measured using official statistics, but are counts by countries that have a specific policy or operate in compliance with international agreements, and so on. According to Statistics Norway, the UN is carrying out ongoing and continuous development with regard to how the indicators are formulated, and what they should include.⁴⁶

In an interview, the Ministry of Finance refers to the fact that it was necessary in Norway to map what statistics were already available, and what was needed. In August 2017, the ministry tasked Statistics Norway with providing a summary of indicators on which the UN was expected to publish data for Norway. This summary was published in the Statistics Norway report *Indikatorer til FNs bærekraftsmål* [Indicators on the UN's sustainable development goals] in January 2018.⁴⁷ Statistics Norway specified in the assignment that national sources for the basic data for these indicators would be identified as far as possible. On the basis of the summary in the report, Statistics Norway assumes that areas will be revealed in which Norway does not appear to have official data for the global indicators.

A number of ministries emphasise the importance of the Statistics Norway report *Indikatorer til FNs bærekraftsmål* [Indicators on the UN's sustainable development goals] of 2018. The Ministry of Education and Research stated in an interview that it considers the report to be useful and refers to the fact that results from the report were presented at the UN's High-level Political Forum in 2019. In a reply letter to the Office of the Auditor General, the Ministry of Agriculture and Food referred to the fact that the ministry has used the report as a basis for work on indicator development for sustainable development goal 2 *Zero hunger*, and also stated that the report has helped to clarify responsibilities at target level. The Ministry of Climate and Environment stated in an interview that they worked together with the Norwegian Environment Agency and held a meeting with Statistics Norway when the report was completed. In an interview, Statistics Norway referred to the fact that the Ministry of Climate and Environment worked well on identifying relevant targets and distributing them to other ministries.

The Ministry of Foreign Affairs joined forces with the Ministry of Finance to order the report from Statistics Norway. In an interview, the Ministry of Foreign Affairs noted that the report has become a key document in ongoing national work on the sustainable development goals. According to the Ministry of Foreign Affairs, Statistics Norway has done a good job of presenting available national statistics and assessing the relevance for the global indicators. In 2018, Statistics Norway participated in the UN's High-level Political Forum, which had follow-up and assessment of the sustainable development goals as its topic. According to Statistics Norway, the Ministry of Foreign Affairs wanted the agency to participate in order to help create a common understanding of how Norway could undertake fact-based reporting on the sustainable development goals in 2019.⁴⁸ The Ministry of Foreign Affairs also wanted Norway's reporting to the UN in 2019 to be built around data and statistics, using Statistics Norway as its primary partner.⁴⁹

Statistics Norway stated in an interview that the 2018 report contributed more information on what can be provided by statistics on the global indicators at the national level, and that this was deemed useful by the ministries. Work on the reporting platform may possibly clarify whether Statistics Norway will be able to generate further statistics in future. Statistics Norway has not updated the status of the indicators since the report was completed in January 2018. Figure 3 is based on the 2018 Statistics Norway report and shows how many indicators there are for the various sustainable development goals, and the status of Norwegian data in 2018.

⁴⁵ Statistics Norway (2018) *Indikatorer til FNs bærekraftsmål* [Indicators on the UN's sustainable development goals]. Memo 2018/01.

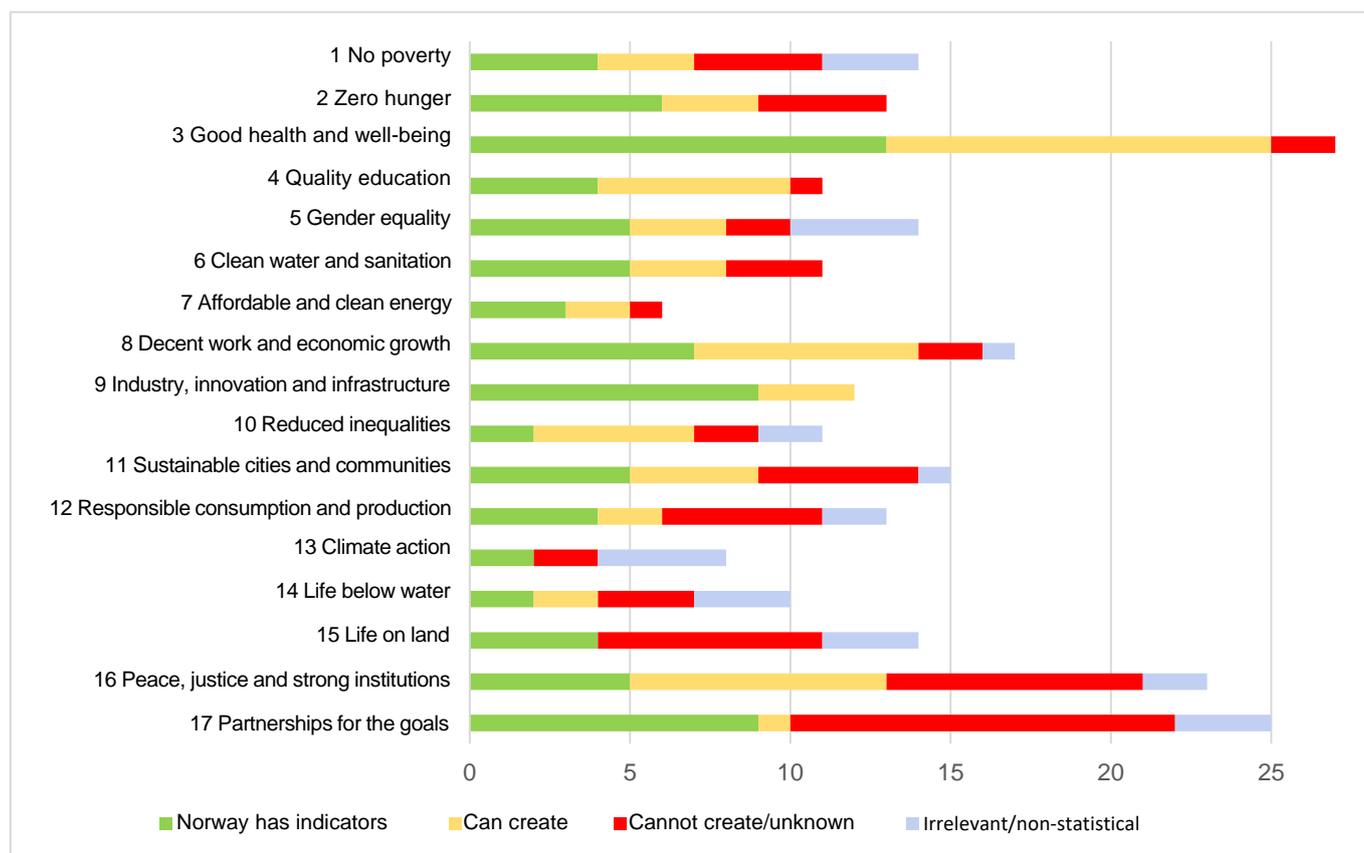
⁴⁶ Statistics Norway (2018) *Indikatorer til FNs bærekraftsmål* [Indicators on the UN's sustainable development goals]. Memo 2018/01.

⁴⁷ Statistics Norway (2018) *Indikatorer til FNs bærekraftsmål* [Indicators on the UN's sustainable development goals]. Memo 2018/01.

⁴⁸ Statistics Norway: Top memo to the meeting of directors, 27 April 2018.

⁴⁹ Statistics Norway: Top memo to the meeting of directors, 31 October 2017.

Figure 3 Status of the development of global indicators in 2018



Source: Office of the Auditor General's review of data from *Indikatorer til FNs bærekraftsmål* [Indicators on the UN's sustainable development goals] (Statistics Norway 2018)

Statistics Norway refers to the fact that no internationally agreed methodology for collection of data has been established as yet for 68 of the 232 indicators, and that work on the indicators is ongoing and subject to continuous development. Figure 3 shows that there is a great deal of variation among the sustainable development goals in respect of how many indicators each individual sustainable development goal has. Sustainable development goals 3 *Good health and well-being*, 16 *Peace, justice and strong institutions* and 17 *Partnerships for the goals* have the most indicators. The table also shows that sustainable development goals 16 and 17 are among the goals where work remains to be done on developing new global indicators. The sustainable development goals with the fewest indicators with data for Norway are sustainable development goals 10 *Reduced inequalities*, 13 *Climate action* and 14 *Life below water*. These sustainable development goals each have two indicators. A total of 29 indicators are considered to be non-statistical at the national level, or, according to the Statistics Norway report, "the structure is not relevant for Norway to report on". The non-statistical indicators may, for example, include the number of countries that have adopted or implemented relevant policies or regulations. Furthermore, Statistics Norway notes the fact that 62 of the indicators cannot be created, or that it is "unknown whether they can be created on the basis of available national data sources in accordance with contributions provided in connection with mapping". The agency emphasises that these indicators may be illustrated using other relevant research or analysis in the field.

Statistics Norway stated in an interview that Norway has a few gaps in statistics that must be plugged before it will be possible to prepare statistics for all of the global sustainability indicators. In the opinion of Statistics Norway, plugging these gaps will require prioritisation and possibly national interest. Statistics Norway also stated that the agency has communicated clearly to the ministries that the follow-up of statistics for the sustainable development goals may be at the expense of other Statistics Norway assignments. Statistics Norway emphasised that the agency has not been awarded new funding through the budget but has received funding for two time-limited assignments, and that it has not worked on updating the status of the indicators since the report was published.

The coordinating ministries are responsible for following up missing indicators for their own sustainable development goals. Statistics Norway stated in an interview that it is therefore up to them to involve the agency. To date, the agency finds that contact and assignments have been divided among the ministries, with a great deal of variation. Statistics Norway noted in an interview that this topic has been brought up at senior management

meetings between Statistics Norway and the Ministry of Education and Research and the Ministry of Labour and Social Affairs, respectively. The ministries have barely contacted Statistics Norway in connection with reporting in the budget propositions or the national budget.

Just one of the 12 ministries has asked Statistics Norway to prepare new indicators for the targets on the basis of the global indicator framework. On 29 May 2019, the Ministry of Local Government and Modernisation tasked Statistics Norway with developing indicators for sustainable development goal 11 *Sustainable cities and communities*. The assignment text, which indicates that the assignment is part of an annual general cooperation agreement between the ministry and Statistics Norway concerning the development of area statistics, states that Statistics Norway is to further develop the baseline figures from an international pilot project in order to create indicators at the national level. In an interview, the Ministry of Local Government and Modernisation stated that the new indicators will not only help to provide better baseline statistics for follow-up of the sustainable development goals but will also help to provide a common knowledge base and provide municipalities with a useful tool for strategic social and area planning. According to the assignment text, Statistics Norway must also not only prepare proposals for indicators that cover national needs but also obtain feedback on whether these indicators also meet the needs of regional and municipal authorities.

In an interview, Statistics Norway stated that not all of the ministries need statistics from Statistics Norway to the same extent. Some ministries have subordinate agencies—such as the Norwegian Environment Agency under the Ministry of Climate and Environment, and the Directorate of Health and the Norwegian Institute of Public Health under the Ministry of Health and Care Services—that supply many of the statistics needed by the ministries. These agencies, in the opinion of Statistics Norway, also provide the most statistics on the indicators after Statistics Norway. In the Statistics Norway report *Indikatorer til FNs Bærekraftsmål* [Indicators on the UN's sustainable development goals] (2018), the agency is proposed as a national provider of statistics for 102 of 244 indicators. In a response to the Office of the Auditor General, two of the coordinating ministries stated that Statistics Norway provides the most data for the indicators on the sustainable development goals. Of the remaining ten ministries, eight referred to the fact that the ministry's subordinate agencies are the most important providers of statistics on the indicators.

In a letter to the Office of the Auditor General, the Ministry of Finance noted that Norway generally has good coverage of statistics that illustrate developments for various sustainability indicators and that Statistics Norway is the provider of the majority of indicators. The ministry also referred to the fact that Norway was one of six countries in the OECD's pilot report entitled *Measuring the Distance to the SDG Targets*. This report highlighted the situations of the countries with regard to attainment of the various sustainable development goals by 2030.

6.3.1 National indicators

As for the national targets referred to in section 5.4, the 2030 Agenda allows for the global indicators to be complemented with national indicators⁵⁰ in order to provide statistics on development towards the sustainable development goals, and in order to make the agenda as relevant as possible for national circumstances.

Statistics Norway stated in an interview that as at November 2019, no national indicators have been developed that will complement the global indicator framework. Statistics Norway could facilitate this on the basis of existing statistics, but Statistics Norway has not been asked to do this by the ministries. Nor has the agency been asked to work with any national indicators in order to complement the global indicator framework. In communication with the ministries, Statistics Norway has stated that implementing this will be costly. As a result of the lack of national indicators, reporting cannot follow up the assumed challenging goals at the national level, and hence there is a risk of the sustainable development goals becoming less relevant in the national context.

The Ministry of Education and Research stated in an interview that the ministry uses the global indicator framework, and that it must be adapted to Norwegian circumstances so that it is possible to provide data on it. One example may involve the use of the PISA results, which will also mean there is no need to implement new surveys.⁵¹ The Ministry of Education and Research also refers to the fact that there are a number of gaps in the global indicator framework, but the ministry has not prioritised preparation of new indicators as this is not considered to be important enough and will not assist with the ministry's political work. There are also instances in which the legislation on personal data impedes collection of some types of data.

The Ministry of Finance stated in an interview that it has not prioritised the development of further indicators beyond those already available for the sustainable development goals for which the ministry is responsible. In the opinion of the Ministry of Finance, the existing indicators are adequate for sustainable development goals 8 *Decent*

⁵⁰ *Transforming our world: the 2030 Agenda for Sustainable Development*, Article 75.

⁵¹ For the indicator proficiency (indicator 4.6.1).

work and economic growth and 10 *Reduced inequalities*, and that developing time series is more important. Figure 3 shows in particular how sustainable development goal 10, which has 10 targets and 11 indicators, has few indicators that can be created at the national level. The Ministry of Finance, which is responsible for sustainable development goal 10, stated in an interview that the ministry has emphasised indicators other than the UN's global indicators. Examples of this are the Gini index and the proportion of households with permanent low incomes.

The Ministry of Labour and Social Affairs stated that there is an opening for national indicators as a supplement to the global indicators. National indicators have been established previously in order to follow developments in poverty and low income in Norway, but the ministry refers to the fact that finding measurement methods and good indicators for monitoring development in respect of different elements of poverty presents a challenge. When poverty is measured as relatively low income and the general level of income increases, a percentage of the population will have an income below an ever-increasing low-income limit, even though people in the low-income group also experience increased income and improvements in their living conditions.

The Ministry of Local Government and Modernisation stated in an interview that it has worked on making the sustainable development goals as applicable to Norwegian circumstances as possible. Not all of the global indicators for sustainable development goal 11 *Sustainable cities and communities* are relevant. The ministry has headed a project under the auspices of the Nordic Council of Ministers entitled "Attractive Nordic cities and urban regions"; this looked at how best to translate the sustainable development goals to a Nordic context. Development of methods to guarantee and measure urban quality has formed part of this work. The project, which included 27 local authorities in the Nordic region, took place between 2017 and 2019 and was reported in 2020.⁵² In the opinion of the ministry, this work will provide important contributions for ongoing efforts to implement sustainable development goals and indicators.

As shown in section 5.2, the Ministry of Finance accounted for sustainable development even before the 2030 Agenda was adopted. In connection with this, Statistics Norway stated in an interview that the Ministry of Finance tasked the agency with preparing separate national indicators for sustainable development in the 2006–2013 period. In the Ministry of Finance's letters of commitment to Statistics Norway in this period, the ministry refers to the fact that the environmental and resource statistics are among the central challenges. According to the letters of commitment for 2008 and 2009, the agency was given primary responsibility in work on the indicator framework, and funds were earmarked for this. According to an interview with Statistics Norway, the indicators were prepared in a separate process, and a number of them may still be of relevance even if they have not been reconciled with the 2030 Agenda. In an interview, the Ministry of Finance referred to the fact that these national indicators were based on proposals from an expert committee appointed by the government, which proposed 16 sustainability indicators that were presented in the national budget for 2004. The Ministry of Finance also stated that a number of the previous national sustainability indicators coincide in part with current sustainable development goals and associated indicators. Norwegian greenhouse gas emissions, income distribution, the population's education level, national income per resident and energy consumption per unit of GDP are examples of coinciding indicators. Other indicators such as natural indices for seas, land ecosystems, freshwater and forests seek to demonstrate the development in areas that coincide thematically with the current sustainable development goals 14 *Life below water* and 15 *Life on land*, even though the indicators differ from the global sustainability indicators for these goals. The Ministry of Finance referred to the fact that the more the indicators the letter added, the less useful they normally become, and that a high number of indicators may distract from individual indicators.

6.4 The reporting platform for Norway's follow-up of the sustainable development goals

The process involving a digital platform for reporting on development of the sustainable development goals has been in progress since 2017. Early on in the process, Statistics Norway referred to this as a digital statistical area, or reporting platform. In an interview, Statistics Norway referred to the fact that the agency has communicated to the Ministry of Finance that such work is dependent on further resources or a clear assignment. However, Statistics Norway has not received such an assignment in letters of commitment, nor can it be inferred from the budget propositions. Statistics Norway also communicated to the Ministry of Finance that work on such a platform cannot go beyond the agency's social mission. This communication forms part of a dialogue with the ministry on the existing financial frameworks for the further engagement of Statistics Norway in the field.

Statistics Norway stated in an interview that the platform was presented to the ministries in the inter-ministry forum, but according to the agency it took a long time to clarify how it would be funded. This was confirmed by the Ministry of Foreign Affairs in an interview. The ministry is of the opinion that the Ministry of Finance could have played a greater part as a driving force in this work. The Ministry of Foreign Affairs refers to the fact that the long process leading to a common understanding of the need for a national review platform has been challenging and involved an unfortunate delay in the follow-up of the sustainable development goals in Norway.

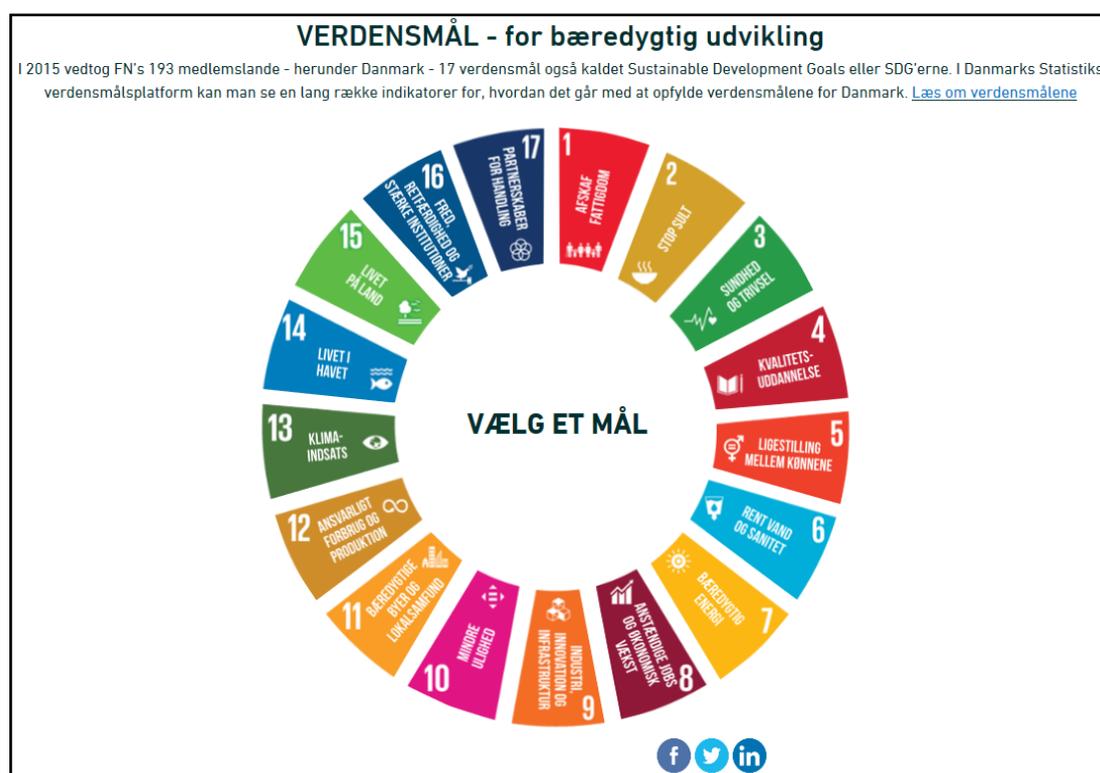
⁵² Nordregio (2020) *Global goals for local priorities: The 2030 Agenda at local level*.

Fact box 5 Portal for Denmark's implementation of the sustainable development goals

Statistics Denmark has created a separate platform for reporting on the sustainable development goals and has entered into partnerships with a number of stakeholders in multiple sectors in order to ensure that Denmark's implementation of the sustainable development goals is illustrated as effectively as possible in statistical terms. Besides this, the objective is to have a platform where producers and users of statistics can exchange opinions on best practice in order to ensure reliable and relevant statistical follow-up. The platform was launched in June 2018 and has since been extended.

As at 1 April 2020, the portal included reporting on all the sustainable development goals, with the exception of sustainable development goal 14 *Life below water*. Statistics were presented on a total of 141 out of 244 indicators, most of which have time series. All indicators have been translated into Danish. There are no self-produced indicators or targets.

For the indicators for which no statistics exist, reference is made to the fact that Statistics Denmark is examining how data can be obtained for these, that there are no international indicators, or that the indicators are not suitable for Denmark. One example of the latter is target 15.4, *ensure the conservation of mountain ecosystems*.



Source: Statistics Denmark

Statistics Norway stated in an interview that work on the sustainable development goals and indicators has developed differently at the international level. Most countries with which Norway compares itself have gradually put in place statistical platforms for the indicators for the sustainable development goals. The Ministry of Foreign Affairs stated in an interview that at a meeting of the UN's High-level Political Forum in 2017, it became clear that a number of other countries (including Sweden, Finland, Germany, Malaysia and Mexico) had taken action with regard to the statistical area. After the meeting, the Ministry of Foreign Affairs was of the opinion that Norway should also take action and create a database that would make it possible to report on work on the 2030 Agenda in a satisfactory manner; the ministry started a discussion in the inter-ministry forum in 2017 on the need to do this. The Ministry of Foreign Affairs also observed that not all of the coordinating ministries followed up the request to report particularly demanding reporting targets to the UN in 2016, and took the initiative to implement a reporting platform in order to make this easier.

In an interview, Statistics Norway noted that it felt that the Ministry of Foreign Affairs was working actively to create the platform. Statistics Norway has had a lot of contact with the Ministry of Foreign Affairs, which observes what similar work is being done in other countries. In the budget proposition for 2020, the Ministry of Foreign Affairs refers to the fact that Statistics Norway is working on preparing a reporting platform for the sustainable development goals. In an interview with the Ministry of Foreign Affairs, it stated that it has received support from a number of ministries that agreed it was necessary to create a statistical area with indicators for the sustainable development goals in order to follow up the 2030 Agenda at the

national level. The ministry refers to the fact that the reporting platform has contributed to dialogue between the ministries, which is an important benefit. This in turn has reinforced support for the sustainable development goals.

In an interview, Statistics Norway referred to the fact that the agency itself has taken the initiative to create a platform for selected indicators in the statistical area. A review of minutes shows that the meeting of directors at Statistics Norway held on 24 April 2017 decided to establish a page on the Statistics Norway website dedicated to the sustainable development goals. The minutes of the meeting of directors later that same year (14 November 2017) show that it was considered to be socially useful that Statistics Norway had a part to play here, but that it was important to clarify what the role would involve with regard to joint financing, specification of the assignments in this work and resource estimates.

In an interview, Statistics Norway also referred to the fact that in October 2018 it attended a meeting with the Prime Minister's Office together with the Ministry of Finance and the Ministry of Foreign Affairs. The topic of the meeting was the possibility of creating an online reporting platform for indicators for the sustainable development goals. The initiative came from the Prime Minister's Office where employees had observed that other countries developed statistical platforms and wanted to be informed of the possibility of doing something similar in Norway.

The Ministry of Finance stated in an interview that the initiative to create a statistical area came about in the inter-ministry forum. According to the ministry, the first step was to assess the final indicators from the UN so as to map what statistics were already available. Available statistics were mapped by Statistics Norway in its report *Indikatorer til FNs Bærekraftsmål* [Indicators on the UN's sustainable development goals]. On the basis of this report, the forum discussed what needed to be developed further and the indicators for which creation of time series was most necessary.

The minutes of the inter-ministry forum on 31 October 2018 state that use of statistical data will be absolutely key to future reporting. It is stated that it is important for provision to be made for a long-term model that has the capacity needed for indicator-based reporting, based on needs at the coordinating ministries. Statistics Norway is asked to come back with a proposal on how the agency can assist the coordinating ministries with making the existing indicators more accessible and with necessary development of new indicators; and what establishing and maintaining such a system might cost.

The minutes of the meeting of directors at Statistics Norway on 3 November 2018 show that the agency was clear at meetings with the Ministry of Foreign Affairs and other related ministries that creating such a reporting platform should be funded as a marketing assignment.

On 14 November 2018, the Ministry of Foreign Affairs and the Ministry of Finance received a project proposal from Statistics Norway on indicator-based reporting on the sustainable development goals that corresponds to the summing-up from the inter-ministry meeting on 31 October 2018. One of the proposals was to establish online fact pages on a selection of priority indicators that would be used over time in Norway's reporting to the UN. The objective was to complete up to three indicators on average for each sustainable development goal in 2019. The advantage of such a reporting platform, according to Statistics Norway, was that it may facilitate use of the data in reports to the UN. Working on the basis of the price of similar solutions in Denmark and Iceland, costs were estimated at up to NOK 1.2 million during the establishment phase. Statistics Norway suggested that the reporting platform should be financed by means of assignment funds. This would also be in line with the way in which the national sustainability indicators were handled between 2004 and 2014. In this case, assignment funds were awarded to Statistics Norway in the first few years followed by earmarked funds in order to update the indicator framework — see sections 5.3 and 6.3.1.

The minutes of the two meetings of the inter-ministry forum for the sustainable development goals in 2019 show that Statistics Norway presented solutions and worked on the platform. In the minutes of the meeting held on 27 February 2019, it is stated that the work "does, however, require several years of funding in order to be feasible, and we have not yet met our target. Statistics Norway has declared itself willing to play a key role in this work".

The Ministry of Finance sent a letter to the other ministries on 14 June 2019 entitled *Etablering av en nettbasert rapporteringsplattform for indikatorer for bærekraftsmålene – oppdrag til Statistisk sentralbyrå* [Establishment of an online reporting platform for indicators for the sustainable development goals – assignment for Statistics Norway]. This letter is signed by the Ministry of Foreign Affairs and the Ministry of Finance. The letter states that the inter-ministry forum for the sustainable development goals has recommended the establishment of a website with easy access to time series for all sustainability indicators where data exists for Norway. Reference is also made to the fact that the other Nordic countries have already established such websites, or have decided to do so. It is also stated that the cost of establishing this website, including the Statistics Norway database, was estimated to be NOK 1.2 million. Costs will also be accrued for updating and developing the website in subsequent years, although these will be lower than when it was established. It was proposed that the ministries' funding contributions to the portal should be in proportion to the number of sustainable development goals for which they bear coordination responsibilities; that is to say, a contribution of 1/17 per sustainable development goal.

In November 2019, Statistics Norway was tasked with creating a reporting platform with selected indicators for the sustainable development goals by 1 April 2020.⁵³ The assignment is signed by the Ministry of Finance and the Ministry of Foreign Affairs, on behalf of the ten other coordinating ministries. The assignment states that Statistics Norway must collect

⁵³ The Ministry of Foreign Affairs and the Ministry of Finance have applied digital signatures at different times, so no date is stated for the conclusion of the contract.

and present data for at least 50 relevant indicators and create time series for these on the basis of the 2018 report *Indikatorer til FNs Bærekraftsmål* [Indicators on the UN's sustainable development goals]. This work will be limited to indicators for which statistics exist at either Statistics Norway or other producers of official statistics. The price was set at NOK 1.2 million.

In an interview, Statistics Norway stated that as at November 2019 there was no final clarification of which indicators were to be included. The funding defines limits for how many indicators can be included on the platform initially, so an attempt has been made to select the most important ones and set a limit of around three indicators per sustainable development goal. Statistics Norway wishes to use the inter-ministry forum to decide upon which indicators to choose, and how many. The platform may be expanded to include more indicators in the future. A demo version of the platform was presented at the inter-ministry meeting held on 28 November 2019. Statistics Norway stated in the meeting that it was still aiming to launch the platform on 1 April 2020 and asked the coordinating ministries to provide contributions for the new platform. The Ministry of Climate and Environment stated in an interview that notification was sent to the coordinating ministries in connection with Statistics Norway's work on the platform to indicate that Statistics Norway was lacking data on the global indicator frameworks. Statistics Norway also asked the coordinating ministries to supplement with national indicators if necessary. The Ministry of Labour and Social Affairs stated to the Office of the Auditor General that the ministry proposed inclusion of national indicators in the pilot for the reporting platform in order to monitor developments in poverty and low incomes in Norway.

Statistics Norway emphasised in an interview that the funding scheme selected is applicable only to the creation of the platform. How the platform is to be run going forward must be clarified. In an interview, the Ministry of Foreign Affairs referred to the fact that the applicable funding scheme is not ideal, as it is both short-term and demanding in administrative terms, but this was the scheme for which it was possible to gain support. The Ministry of Finance stated in an interview that establishing a reporting platform for indicators is relatively resource-intensive. Moreover, annual contributions will be required in order to maintain the platform and develop it further. According to the ministry, the intention is to continue the project, and a decision on this will be made jointly between the ministries responsible for coordination.

Fact box 6 Statistics Norway's reporting platform for indicators for the sustainable development goals

Working on behalf of the coordinating ministries, Statistics Norway launched the reporting platform for a selection of the global indicators for sustainable development on the agency's website on 1 April 2020. The first version of the platform presented a total of 64 indicators distributed over all sustainable development goals. A number of the indicators include time series.

According to the website, Statistics Norway has prioritised indicators that can be calculated on the basis of data available in Statistics Norway's statistics base, but that statistics from directorates have also been included, along with some information from relevant international databases. Selection has taken place in discussion with ministries and directorates. Statistics Norway states that for a number of the indicators, a lack of statistics for calculation of the figures means that it has been necessary to create indicators that are close to the global indicators thematically but that are adapted to Norwegian circumstances and access to basic statistics.

On the website, Statistics Norway refers to the fact that the indicators can be used together with other information as a tool in Norwegian reporting on the sustainable development goals. The aim is to add more indicators over time in



order to illustrate the scope of the various sustainable development goals more effectively. It is also stated that the ministries are responsible for official reporting on the individual goals through annual references in the ministries' budget propositions and collectively in the national budget.

Source: <https://www.ssb.no/sdg>

7 Reporting to the Storting on the national follow-up of the sustainable development goals

Indicator-based performance reporting on the basis of verifiable statistics is an important principle in the 2030 Agenda.⁵⁴ The coordinating ministries must report in the budget propositions on the sustainable development goals for which they hold coordination responsibility, while the Ministry of Finance must summarise the status of the sustainable development goals according to contributions from the coordinating ministries in the national budget.⁵⁵ The Storting has assumed that as a number of the sustainable development goals are mutually interdependent, progress should not just be measured on the basis of the development of one or a small number of individual goals but also on the basis of whether comprehensive development is heading in the desired direction.⁵⁶

7.1 Guidelines on the government's reporting on the follow-up of the sustainable development goals

The government reports each year to the Storting on efforts to follow up the sustainable development goals in the budget propositions and the national budget. Reporting to the UN takes place in the form of what is known as a *voluntary national review*, which is discussed in the High-level Political Forum, or in the form of the voluntary annual status report *One year closer*. Norway prepared a voluntary national review for the meeting of the UN's High-level Political Forum in July 2016, and has prepared voluntary status reports every year since that are sent to the UN for information. Norway's next voluntary national review must be prepared for the meeting of the High-level Political Forum in 2021.

As discussed in chapter 4, the Ministry of Finance and the Ministry of Foreign Affairs have created their own guidelines on the ministries' reporting in the budget propositions and contributions for reporting in the national budget and to the UN.

The Financial Regulations Article 5 state that preparation of the budget proposition must be based on the principles established in the Appropriations budgetary law Articles 3–9 and implemented in compliance with guidelines established by the Ministry of Finance in its annual circular. The Ministry of Finance's annual master budget letter—see section 4.4—is sent out to all ministries and the Prime Minister's Office in March/April. This letter includes guidelines for work on the central government budget proposal and associated budget documents for the next budget year for purposes such as the wording of references to the ministry in the central government budget (Gul bok [Yellow book]) and the wording of the text in the budget propositions, including references to particular topics. The sustainable development goals are not referred to in the master budget letters from 2016–2019 for the budget years 2017–2020.

Since 2016, the Ministry of Finance has sent letters to all ministries in March–April every year, with copies sent to the Prime Minister's Office, on how the ministries are to report on follow-up of the sustainable development goals. These letters are prepared by the Ministry of Foreign Affairs and the Ministry of Finance. By way of introduction, the letters contain an overview of how coordination responsibility for the 17 sustainable development goals is distributed over the ministries, and ministries with coordination responsibilities are asked to coordinate the follow-up of the individual main goals and involve other ministries that are responsible for associated targets and are therefore involved in the follow-up.

All the letters between 2016 and 2019 include orders from the Ministry of Foreign Affairs and the Ministry of Finance to coordinating ministries on contributions to reporting in the national budget and to the UN in English. Maximum limits for the ministries' contributions to reporting to the UN are specified in the orders; half a page in the letter from 2016, one page (approx. 500 words) in the letters from 2017 and 2018, and no more than 600 words in the letter from 2019.

According to the letters from 2017 and 2018, reporting on domestic follow-up must focus in particular on what are thought to be the most demanding goals and targets (only the goals in 2017). In the letter for 2017, reference is made to the fact that a list of these goals was prepared in 2016 but that the opinions may have since altered slightly (the list of challenges at the national level is presented in Norway's report to the UN in 2016 — see section 5.3). The letter from 2017 states that the follow-up work must have a time perspective up to 2030, but this is not repeated in subsequent years. The fact that the principle of ensuring that no one is left behind is a key objective of the 2030 Agenda is emphasised in the letters from both 2017 and 2018, along with the fact that reporting must also assess whether the Norwegian follow-up combats discrimination and guarantees the rights of vulnerable groups. The letter from 2018 states for the first time that the ministries are asked to use relevant indicators in their reporting, where available. The letter from

⁵⁴ White Paper 24 (2016–2017) — see Recommendation 440 S (2016–2017).

⁵⁵ White Paper 1 (2016–2017) — see Recommendation 2 (2016–2017).

⁵⁶ White Paper 1 (2016–2017) — see Recommendation 2 (2016–2017).

2019 states that the contributions to reporting in the national budget should be based on developments in the relevant indicators and place particular emphasis on what is done in areas assumed to be demanding.

As regards reporting in the budget propositions, the letters from 2016, 2017 and 2018 indicate that each individual specialist ministry must report on the relevant sustainable development goals in their specialist areas in their own budget propositions. Reporting in the budget propositions is not referred to explicitly in the letter from 2019. The letter from 2016 states that the discussion in the budget proposition for 2017 must emphasise the follow-up of particularly challenging targets; while for contributions to reporting in the national budget, reference is merely made to the time by which the Ministry of Finance must receive the draft from the coordinating ministries.

In responses to the Office of the Auditor General, most of the ministries stated that there are few guidelines on how to refer to the individual sustainable development goals in the national budget. Most of the ministries referred to the fact that the Ministry of Finance requests a draft of the references, and that this must be short. Several ministries received feedback, but only suggesting edits relating to the scope of the text. No ministries have received feedback on the actual content. The Ministry of Local Government and Modernisation stated in an interview that, in its opinion, the Ministry of Finance's guidelines on how reporting is to take place could have been clearer. According to the ministry, the Ministry of Finance takes no position on what is reported from the various ministries.

In a letter, the Ministry of Finance emphasised that it normally makes editorial changes to text contributed by other ministries, and that new elements are added in some cases. The Ministry of Finance's draft of a revised reference in the national budget is sent to relevant ministries for reassessment and checking.

In an interview, the Ministry of Finance emphasised that the coordinating ministry in question must assess what is important to highlight in its field and how best to emphasise the government's policy. The ministry is of the opinion that it is important for the individual specialist ministry to make its opinion known, and that the ministries should have plenty of freedom in the wording of their own reports. Not to override this is a deliberate move on the part of the Ministry of Finance.

7.2 Reporting in the budget propositions

Most of the ministries choose to report on the sustainable development goals in the budget proposition in part III *Omtale av særlige temaer* [Reference to particular topics], either as a separate chapter or as a section in a chapter. Some ministries choose to integrate reporting on the sustainable development goals with other topics in the budget proposition.

7.2.1 Reporting on the sustainable development goals in the budget propositions for 2017

The Ministry of Foreign Affairs is the only ministry to have notified the Storting that the government has adopted a list of the targets assumed to be most demanding for Norway to follow up. This is specified in the Ministry of Foreign Affairs' budget proposition for 2017. This list included just five of the ten items reported to the UN in 2016:

- reduction of non-infectious diseases
- gender-based violence
- dropouts in upper-secondary education and higher education
- number of young people not in work or education
- the anticipated costs for emissions reduction in the light of climate change⁵⁷

In an interview, the Ministry of Foreign Affairs confirmed that it has not notified the Storting of any particularly difficult targets beyond this list.

The review of the budget propositions to the coordinating ministries for 2017 shows that there was no specific reporting on the particularly challenging targets outlined in section 5.3. The budget propositions rarely highlight the fact that there are topics that are deemed to be challenging, and that must therefore be particularly emphasised in the follow-up of the sustainable development goals. Reporting on these areas does not differ from other reporting on goals and targets.

7.2.2 Reporting on the sustainable development goals in the budget propositions for 2018–2020

The Ministry of Finance has not defined guidelines on how the coordinating ministries are to report on work on the sustainable development goals in their respective budget propositions for 2018–2020. In interviews and responses to questions from the Office of the Auditor General, it emerged that the Ministry of Local Government and Modernisation, the Ministry of Climate and Environment and the Ministry of Labour and Social Affairs assumed that the guidelines

⁵⁷ Prop. 1 S (2016–2017) Ministry of Foreign Affairs.

provided by the Ministry of Finance on reporting in the national budget are also applicable to the ministries' budget propositions.

A review of the budget propositions for the coordinating ministries for 2018–2020 shows that there is great variation in reporting on the sustainable development goals. Some budget propositions have a separate chapter in part III that refers to the relevant sustainable development goal for which the ministry holds coordination responsibility. Others have a section in a chapter under international work. There are also examples where the sustainable development goals are not referred to in the budget propositions. This is true of the Ministry of Justice and Public Security's budget proposition for 2020, for example. The ministry stated in a response to the Office of the Auditor General that reporting in previous budget propositions took place together with the ministry's special initiative in respect of sustainable development goal 16 *Peace, justice and strong institutions*. Beyond this, the targets for the sustainable development goal largely coincide with national priorities and national policy, and reporting may be included in the general reporting in the budget proposition. The Ministry of Finance chooses to report on the sustainable development goals for which the ministry holds coordination responsibility in the national budget instead of the budget proposition.

There are also examples where ministries report in the budget proposition on goals and targets for which they do not hold coordination responsibilities but which they feel are relevant to their own specialist areas. In the budget proposition for 2020, for example, the Ministry of Children and Family Affairs chose to report on sustainable development goal 5 *Gender equality* even though responsibility for that goal had been transferred to the Ministry of Culture together with the field of equality.

The Ministry of Labour and Social Affairs holds coordination responsibility for sustainable development goal 1 *No poverty*. In the ministry's budget propositions, the sustainable development goal is referred to briefly with a separate chapter in part III, but reference is made to other sections in the proposition where there is reporting on associated topics. Reference is also made to sections that refer to targets for which the ministry is responsible, but that come under sustainable development goals for which other coordinating ministries hold responsibility. In a reply letter to the Office of the Auditor General, the Ministry of Labour and Social Affairs referred to the fact that, in its opinion, the sustainable development goal is being followed up through the national initiative to counter poverty. The ministry also refers to the fact that the budget proposition reports on the initiative to counter poverty, which is also of relevance to the follow-up of sustainable development goal 1. Conditions, development trends and challenges linked with poverty and low incomes are referred to under the heading *Sentrale utviklingstrekk* [Key development trends] in part I. Strategies and measures to counter poverty are referred to in part II, in results area 2 *Arbeid og velferd* [Work and welfare].⁵⁸ In the budget propositions for 2019 and 2020, the references in part II are largely limited to measures and initiatives that fall within the area of responsibility of the Ministry of Labour and Social Affairs, while in part III (on particular topics) there is reference to the collective initiative to counter poverty, including measures under the auspices of other ministries.

The Ministry of Foreign Affairs' budget proposition for 2020 shows that all the goals for programme area 03 (*International aid*) are directly linked to one or more sustainable development goals supported by the programme area. The Ministry of Foreign Affairs stated in an interview that this means that when funds are distributed, the sustainable development goals to which these funds are contributing is also identified. This is introduced as a trial project for programme area 03 (*International aid*) and to some elements of programme area 02 (*Foreign management*) in the ministry's budget proposition for 2020. The Ministry of Foreign Affairs stated that it is considering introducing the same structure for the entire budget proposition. When this structure is in place, the ministry is of the opinion that this could show how it is delivering on the individual sustainable development goals in the annual report to the Storting. The Ministry of Foreign Affairs also pointed out that the budget proposition refers to the ministry's strategies and describes what the ministry is undertaking in respect of the Storting. Emphasis is placed on the fact that all of the ministry's strategies must point in the same direction as the guidelines in the budget proposition. In the opinion of the Ministry of Foreign Affairs, its humanitarian strategy is a good example of this, the text in the strategy being coordinated with the text in the budget proposition. The overall objective will be in accordance with the budget proposition when announcing strategic partnerships in the field. In the opinion of the Ministry of Foreign Affairs, the steps in the budget proposition together with increased use of indicators will make it easier to report on the sustainable development goals.

7.2.3 Use of indicators in the budget propositions

The review of relevant budget propositions shows that there is little use of result indicators in reporting. Reporting is primarily verbal and refers to relevant initiatives and measures without referring to status, progress or any results. What emerges relates primarily to how the ministries are working with the sustainable development goals.

⁵⁸ According to the Ministry of Labour and Social Affairs, this is applicable under the heading *A stronger social safety net* in the propositions for 2017 and 2018, and under the heading *Reduced risk of challenges with living conditions being inherited* in the propositions for 2019 and 2020.

In interviews and written responses, the ministries also referred to the fact that the Ministry of Finance's guidelines on the use of indicators in reporting in the national budget have led to increased use of indicators in reporting in the budget propositions. Some of the ministries stated that it is difficult to meet expectations of comprehensive indicator-based reporting on the sustainable development goals as some of the global indicators are not relevant to or suitable for Norwegian circumstances. It is also stated that this is linked with the fact that no national targets or indicators have been developed for measuring progress.

The Ministry of Local Government and Modernisation stated in an interview that the ministry chose to report on the targets for sustainable development goal 11 *Sustainable cities and communities* in the budget proposition. The ministry observed at that time that there were many repetitions of what was already mentioned in respect of policy areas in the budget proposition. Following a discussion with the four other ministries responsible for targets relating to sustainable development goal 11, a decision was made to report more at indicator level. This happened at the same time as the Ministry of Finance laid down guidelines stating that the ministries were to use indicators in reporting for the national budget for 2019. No guidelines have been laid down on how the coordinating ministries are to report on the sustainable development goals in the budget propositions. According to the Ministry of Local Government and Modernisation, the disadvantage of increased use of indicators in the text on sustainable development goal 11 is that the link between the indicators and the policy areas is lost.

In a response to the Office of the Auditor General, the Ministry of Culture stated that monitoring the development of a number of the targets under sustainable development goal 5 *Gender equality*, which is the responsibility of the ministry, presents a challenge. According to the ministry, this is because the global indicators are not overly adapted to Norwegian circumstances. The ministry stated that the budget proposition therefore places emphasis on what is done in order to meet sustainable development goal 5.

The Ministry of Education and Research stated in an interview that it is important to give the Storting a comprehensive idea of the status regarding sustainable development goal 4 *Quality education* and make it possible to assess development over time. However, there is no opportunity to report in great detail in the budget proposition, nor would this have provided a comprehensive view. The ministry referred to the fact that Norway faces challenges linked with sustainable development goal 4, such as dropouts from upper-secondary education, that should be reported. Nevertheless, indicator-based reporting is difficult. PISA is used as an indicator to show that the quality of upper-secondary education is good enough—that is to say, that students have skills at a certain level—although PISA does not provide a comprehensive view of the quality of the school. The ministry agrees with most of the global indicators, with the exception of the global indicator on learning outcomes in schools before Year 4. The Ministry of Education and Research is politically in disagreement with this indicator and has therefore chosen not to use it. Statistics Norway refers to the fact that individual countries can reserve the right not to publish figures for indicators.⁵⁹

In an interview, the Ministry of Climate and Environment stated that the global indicators for which Norway has national data have governed selection of reporting on the sustainable development goals. In the opinion of the ministry, it is important to view the national goals in context with the indicators for the sustainable development goals. In the letter of commitment to the Norwegian Environment Agency in 2019, the Ministry of Climate and Environment therefore made it clear that the sustainable development goals are to be viewed in context with national indicators. For the Norwegian Environment Agency, this will involve a great deal of development work as the directorate is responsible for the Miljøstatus [Environmental status] online portal, which includes all climate and environmental objectives defined by the Storting for the Ministry of Climate and Environment. Fact box 7 shows that the Norway has a total of 23 environmental objectives and 95 indicators divided among six subject areas indicated in the Miljøstatus online portal. In addition to the Norwegian Environment Agency, various specialist agencies are responsible as producers and perform quality assurance for the individual environmental areas.

⁵⁹ Statistics Norway (2018) *Indikatorer til FNs Bærekraftsmål* [Indicators on the UN's sustainable development goals]. Memo 2018/01.

Fact box 7 Miljøstatus



Miljøstatus > Norges miljømål

MiljøSTATUS

Søk

Meny

Norges miljømål

Norge har 23 mål for miljøet. Vi måler utviklingen ved hjelp av 95 miljøindikatorer. Vi bruker denne kunnskapen til tiltak for et bedre miljø.

1. [Naturmangfold](#)
2. [Kulturminner og kulturmiljø](#)
3. [Friluftsliv](#)
4. [Forurensning](#)
5. [Klima](#)
6. [Polarområdene](#)

Source: Miljøstatus.no

The Ministry of Foreign Affairs stated in an interview that more indicator-based reporting will help to sharpen the ministry's reporting in the budget proposition for goal 17 *Partnerships for the goals*, together with the new approach in the budget proposition, which links the different chapters and items in the budget proposition to different sustainable development goals.

In a response to the Office of the Auditor General, the Ministry of Justice and Public Security stated that the absence of a general framework for the sustainable development goals means that reporting does not show sufficient links between measures and challenges effectively enough, or that the status of a sustainable development goal has an impact on other sustainable development goals. In the experience of the Ministry of Justice and Public Security, each individual ministry chooses what reporting is to emphasise, regardless of the guidelines from the Ministry of Finance.

In an interview, Statistics Norway referred to the fact that it has viewed the 12 budget propositions for 2017 that reported on the follow-up of the sustainable development goals for the first time. In the opinion of Statistics Norway, it was difficult to see the big picture and impossible to identify any potential national indicators. According to Statistics Norway, it is

difficult to see the big picture and development over time when information on the sustainable development goals is incorporated in the rest of the text in the budget proposition and does not have a chapter of its own.

7.3 Reporting in the national budget

As of White Paper 1 (2016–2017) *National Budget 2017*, annual reports have been submitted on Norway's follow-up of the sustainable development goals in the national budget. The ministries with coordination responsibilities for the individual sustainable development goals have provided contributions, while the Ministry of Finance has been responsible for coordinating the contributions and summarising these in the national budget. The Ministry of Finance noted in a letter that the Finance Committee has not offered any remarks on the references in the national budget.

7.3.1 General information on reporting in the national budget

The national budget has a separate chapter on the sustainable development goals. It always starts off with an initial section presenting the 2030 Agenda, the sustainable development goals and the government's work on the sustainable development goals in Norway. This is followed by a section containing a brief text for each individual sustainable development goal. After that, the Ministry of Finance reports in greater detail on the follow-up of the two sustainable development goals for which the ministry is responsible, goal 8 *Decent work and economic growth* and goal 10 *Reduced inequalities*. The national budgets for 2017–2019 end the chapter on the sustainable development goals with a section on *sustainable development goals and quality of life* that refers to international statistics from the UN's Human Development Index and the OECD on quality of life for residents.

As stated, the national budget for 2017 was the first national budget in which the follow-up of the sustainable development goals was reported to the Storting. The work of the UN and the 2030 Agenda and sustainable development goals were described here, along with a presentation of how the government has opted to organise work on the sustainable development goals.

As stated in section 4.3, the government has designated a responsible ministry for each of the 17 sustainable development goals. Each of these ministries must follow up its goals and targets in its ongoing operations and report on the follow-up in the budget documents. The Ministry of Foreign Affairs coordinates the follow-up at the international level, while the Ministry of Finance provides a summary of the main points in the national budget. According to a number of ministries, this is the nearest they have come to a plan on how the government is to work with the sustainable development goals.

The national budgets for 2018–2020 make brief reference to work on statistics for the sustainable development goals at Eurostat and Statistics Norway, without development or status being assessed. Although Statistics Norway's assignments are referred to—see section 6.1—no reference is made to the results, or assessments of Statistics Norway's Mapping report of indicators and statistics for the sustainable development goals, for example.

A review of the national budgets for 2017–2020 shows that no general analyses of status or development in terms of Norway's work on the 2030 Agenda are presented during these years. The national budget for 2017 refers to the fact that a number of the sustainable development goals are mutually interdependent, but this is not considered problematic in the following years. The national budgets for 2017 and 2018 refer to the fact that Norway is a well-developed society that has implemented many measures that will help to attain most of the goals by 2030, but without giving confirmatory reasons for this. It is also stated that attainment of some of the goals will be demanding, but this is not discussed further. Nor are challenges or any conflict of goals discussed. Reference is made, however, to the fact that Norway took top ranking in the UN's Human Development Index between 2014 and 2018⁶⁰. This is stated in the separate section on *sustainable development goals and quality of life* in the national budgets for 2017–2019; while it is emphasised as part of the introductory section for 2020. The UN's Human Development Index assesses development in countries on the basis of anticipated life expectancy, education and GDP per resident. In the national budget for 2017, this section also refers to the OECD's indicator framework for quality of life. None of these is linked with the 2030 Agenda and the sustainable development goals.

7.3.2 Reporting on the individual sustainable development goals

A review of the national budgets for the 2017–2020 period shows that there is no indication in the reporting of which ministry holds coordination responsibilities for each individual sustainable development goal. This makes it difficult for anyone to find the budget propositions for the sustainable development goals should they wish to examine them in greater detail. The Ministry of Finance stated in a letter that since reporting began, a separate page has been prepared and maintained on the portal for the central government budget on the Ministry of Finance's official website. This page, for the budgets for 2017–2020, indicates which ministry holds coordination responsibility for the individual sustainable

⁶⁰ Human Development Index in White Paper 1 (2019–2020)

development goals. According to the Ministry of Finance, there are links here to the budget propositions of the coordinating ministries, specifying pages for their reference to sustainability follow-up.

The discussion of the individual goals is relatively brief and usually begins with an assessment of the status of the area. This is characterised as good in most cases, but reasons are never given for this assessment with basic data. For example, the discussion of sustainable development goal 14 *Life below water* begins each year with reference to the fact that Norway has extensive regulations to ensure good management of marine areas. There is also reference to the environmental condition of the Barents Sea, the Norwegian Sea, the North Sea and the Skagerrak, which is unsatisfactory for the latter two marine areas. However, there is nothing noted about the background of this status, or how this is interlinked with the sustainable development goals.

There is extensive discussion of measures, initiatives, contributions and action plans, without reference being made to any results from these. The summaries in the national budgets thus provide more information on how the ministries are working with the sustainable development goals, rather than on results. There is no reference to the link between measures and challenges. There is seldom reference to any links between the sustainable development goals. One of the exceptions in the reporting in the national budget involves sustainable development goal 3 *Good health and well-being*, where reference is made to the fact that the good health of the population is dependent on the development of other areas such as nutrition, physical activity, road safety, local air pollution and exposure to other harmful substances. There is rarely any reference to any national ambitions for the individual sustainable development goals. The reporting on sustainable development goal 13 *Climate action* indicates that Norway is aiming to reduce greenhouse gas emissions by 2030 by a level of at least 40 percent compared with 1990 levels, but otherwise there is no reference to any national ambitions for the sustainable development goal in question. The only targets referred to specifically are target 8.6 *By 2020, substantially reduce the proportion of youth not in employment, education or training* in 2018, and target 12.3 *By 2030, halve per capita global food waste*⁶¹.

The Ministry of Climate and Environment stated in an interview that the reporting is based on the English text submitted by the ministry to the Ministry of Foreign Affairs in connection with the reporting of status to the UN in *One year closer*. This text is largely reused in order to avoid duplicating work and adjusted according to the requirements in the Ministry of Finance's order for the report in the national budget.

The Ministry of Climate and Environment also referred to the fact that reporting takes place at a general level, and that the underlying problems are not addressed. If this is to change, according to the ministry it is necessary to change the way in which reporting takes place in the national budget, and the discussion must go into depth on specific issues or specialist areas.

Sustainable development goals 8 *Decent work and economic growth* and 10 *Reduced inequalities*, which are the responsibility of the Ministry of Finance, are presented with a more extensive discussion in a separate section following the briefer reference to all sustainable development goals. The Ministry of Finance states that the reference in the national budget provides a broad description of the condition of the field in question. As regards the individual sustainable development goals, the description in the national budget will be relatively brief by necessity. Nevertheless, it must provide a view of status and development for the most important conditions. The Ministry of Finance emphasises that it must be based on the contributions from the other ministries in the summary in the national budget. As shown in section 7.2, the Ministry of Finance does not refer in the budget proposition to the sustainable development goals for which the ministry is responsible. In an interview, the Ministry of Finance stated that it has deliberately chosen to report on the sustainable development goals in the national budget, which is the central document for reference to the economic policy. It is also natural for the more detailed discussions of sustainable development goals 8 and 10 to be linked with the collective, general discussion of work on the follow-up of the 2030 Agenda in the national budget. In a letter, the Ministry of Finance referred to the fact that economic policy is referred to in other parts of the national budget. Chapter 3 in its entirety in the national budget for 2020 is devoted to economic policy, for example. Furthermore, income distribution is referred to in "4.5 *Distribution profile for the tax structure*".

7.3.3 Indicators

The indicators are at the heart of the follow-up and reporting of the sustainable development goals. Each of the targets for the individual sustainable development goals has one or more associated indicators that should make it possible to measure the current level and progress towards attainment of the goal. The first time the Ministry of Finance asked the coordinating ministries to use available and relevant indicators in reporting was in the order for the national budget for 2019. In the order for the national budget for 2020, the Ministry of Finance refers to the fact that the contributions should be based on development in relevant indicators. A review of the national budgets during the investigation period shows that use of indicators in reporting has been limited but that it increased in the national budget for 2020.

⁶¹ The full wording of target 12.3 is *By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses*.

Table 6 Use of indicators in reporting in the national budgets for 2017–2020

	<i>National Budget 2017</i>	<i>National Budget 2018</i>	<i>National Budget 2019</i>	<i>National Budget 2020</i>
 <p>1 NO POVERTY</p>	<ul style="list-style-type: none"> percentage of low incomes 	<ul style="list-style-type: none"> percentage of low incomes 	<ul style="list-style-type: none"> percentage of low incomes 	<ul style="list-style-type: none"> percentage of low incomes percentage increase, median income
 <p>2 ZERO HUNGER</p>				
 <p>3 GOOD HEALTH AND WELL-BEING</p>			<ul style="list-style-type: none"> life expectancy 	<ul style="list-style-type: none"> life expectancy reduced use of antibiotics
 <p>4 QUALITY EDUCATION</p>	<ul style="list-style-type: none"> percentage of people completing upper-secondary education percentage of people completing higher education 	<ul style="list-style-type: none"> percentage of people completing upper-secondary education 	<ul style="list-style-type: none"> percentage of people completing upper-secondary education 	<ul style="list-style-type: none"> percentage of people completing upper-secondary education percentage of children in nursery percentage of people completing a bachelor's/master's degree percentage of women
 <p>5 GENDER EQUALITY</p>				<ul style="list-style-type: none"> average pay for women women in the Storting senior managers senior management groups
 <p>6 CLEAN WATER AND SANITATION</p>	<ul style="list-style-type: none"> percentage of untreated wastewater 	<ul style="list-style-type: none"> percentage of untreated wastewater 	<ul style="list-style-type: none"> percentage of untreated wastewater 	
 <p>7 AFFORDABLE AND CLEAN ENERGY</p>	<ul style="list-style-type: none"> percentage of renewable energy 	<ul style="list-style-type: none"> percentage of renewable energy 	<ul style="list-style-type: none"> percentage of renewable energy 	<ul style="list-style-type: none"> percentage of renewable energy
 <p>8 DECENT WORK AND ECONOMIC GROWTH</p>				
 <p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p>				<ul style="list-style-type: none"> number of km of four-lane motorway number of people killed on the roads
 <p>10 REDUCED INEQUALITIES</p>				
 <p>11 SUSTAINABLE CITIES AND COMMUNITIES</p>				<ul style="list-style-type: none"> percentage of the population living in cities
 <p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p>	<ul style="list-style-type: none"> amount of edible food waste the amount of waste increased by 50 percent 			<ul style="list-style-type: none"> food waste reduction as a percentage for 2010–2016 (target 12.3)
 <p>13 CLIMATE ACTION</p>	<ul style="list-style-type: none"> percentage of emissions priced 	<ul style="list-style-type: none"> percentage of emissions priced 	<ul style="list-style-type: none"> percentage of emissions priced 	<ul style="list-style-type: none"> percentage of emissions priced
 <p>14 LIFE BELOW WATER</p>				
 <p>15 LIFE ON LAND</p>				
 <p>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</p>				
 <p>17 PARTNERSHIPS FOR THE GOALS</p>	<ul style="list-style-type: none"> percentage of GNI spent on aid 	<ul style="list-style-type: none"> percentage of GNI spent on aid 	<ul style="list-style-type: none"> percentage of GNI spent on aid 	

Source: the Office of the Auditor General's summary of the national budgets for 2017–2020

Table 6 shows which indicators are used in reporting on the various sustainable development goals during the investigation period. In total, there are 244 indicators for the 17 sustainable development goals. Data on 18 indicators is reported in the national budget for 2020. The equivalent figure for the national budget for 2017 was nine. The table shows that the use of indicators has increased for some of the sustainable development goals since the Ministry of Finance laid down guidelines on reporting in the national budgets for 2019 and 2020. There were eight sustainable development goals in the national budget for 2020 that were not linked with any indicators. The Ministry of Finance holds coordination responsibility for two of these (8 *Decent work and economic growth* and 10 *Reduced inequalities*).

It is difficult to see the link between several of the indicators reported on in the national budget for 2020, and the global indicators for the sustainable development goals. In an interview, the Ministry of Education and Research stated that nursery coverage is not part of the global indicator framework for sustainable development goal 4 *Quality education*. However, as there is political focus on nurseries in Norway, it is important for the ministry to indicate the high level of coverage. The number of kilometres of four-lane motorway to be opened is stated in respect of sustainable development goal 9 *Industry, innovation and infrastructure*. This is linked to the low number of deaths on the roads, which is a target under sustainable development goal 3 *Good health and well-being*. In an interview, the Ministry of Foreign Affairs noted that the percentage of GNI spent on aid was previously reported under sustainable development goal 17 *Partnerships for the goals*, but that it is not a global goal. The percentage of emissions taxed is specified each year in respect of sustainable development goal 13 *Climate action*. This sustainable development goal has few global indicators, and six of the eight indicators are categorised as tier III — that is to say, there are no established international methods or standards that can provide data on the indicator.

The Ministry of Agriculture and Food stated in a response to the Office of the Auditor General that applying the global indicators is demanding, but that the ministry has started work on adapting them to a Norwegian context. The ministry finds that consideration for both national relevance and international comparability is contradictory to an extent. In the opinion of the ministry, therefore, it will be necessary to implement greater coordination and interconnection at the national level. The Ministry of Education and Research and the Ministry of Culture also opine that the global indicators are not adequate or appropriate for Norway, and so the two ministries do not use these in their reporting.

In interviews and the responses to the Office of the Auditor General, most of the ministries indicated that they wish to increase the use of indicators in reporting, and that the new Statistics Norway reporting portal, as referred to in section 6.4, will make this easier. In an interview, the Ministry of Finance referred to the fact that it is desirable to present more than a snapshot in the report in the national budget. The ministry pointed out that the UN's member states have gradually realised that the countries should report on development in various areas, as well as reporting on status.

7.3.4 Particularly challenging targets

In the orders for the national budget for 2018–2020, the Ministry of Finance provided guidelines to the coordinating ministries on reporting on what are thought to be the most challenging goals. The ten particularly challenging targets reported by Norway to the UN in 2016 were referred to in chapter 5.3. The national budgets for 2017 and 2018 state that, "however, even we will find some goals demanding to fulfil". The national budget for 2018 also refers to the Norwegian status report *One year closer*, which was prepared in 2017; this is the only overview of which goals and targets are particularly challenging for Norway to attain. A review of the national budgets during the investigation period shows that none of these goals was emphasised or used as a topic at a general level.

Table 7 References to particularly challenging targets in the national budget

Particularly challenging targets	Target	2017	2018	2019	2020
Reducing non-communicable diseases and promoting mental health	Goal 3.4 Tier I				
Increasing high-school completion rates	Goal 4.1 Tier III/II	Percentage of people completing upper-secondary education			
Eliminating all forms of violence against women and girls	Goal 5.2 Tier II	To be prioritised	To be prioritised	To be prioritised	Initiative and action plan
Reducing the proportion of young people not in employment, education or training	Goal 8.6 Tier I	Recommendation	Action plan		
Ensuring sustainable infrastructure	Goal 9.1 Tier III/I				
Sustaining income growth of the bottom 40% of the population at a rate higher than the national average	Goal 10.1 Tier II				
Improving urban air quality	Goal 11.6 Tier II/I	Initiative	Initiative	"Improved"	
Halving food waste and reducing waste generation	Goals 12.3 Tier III and 12.5 Tier III	Number of tonnes of discarded waste	Referred to	Referred to	Increase in tonnes, specified
Reducing the impact of invasive alien species	Goal 15.8 Tier II	Situation demanding — new regulation	Situation demanding — new regulation	Situation threatening — action	Work with measures
Reducing all forms of violence and related death rates and combating organised crime.	Goals 16.1 Tier I/III/II and 16.4 Tier II/III				

Source: Office of the Auditor General (summary of National Budgets 2017–2020 and *Indikatorer til FNs bærekraftsmål* [Indicators on the UN's sustainable development goals] (Statistics Norway 2018))

Table 7 shows that some of the particularly challenging targets are referred to in the presentations of the individual sustainable development goals in the national budget. Of these, only the presentations of two of the targets refer to what could be called indicators (targets 4.1 *Percentage of people completing upper-secondary education* and 12.3/12.5 *Halve food waste and reduce waste generation*). Both of these targets have indicators ranked as tier III indicators by the UN. Thus, there are no internationally recognised methods for measuring them but Norway has devised methods for

producing data for this area. The rest of the particularly challenging targets are just referenced briefly or a list of what the ministry considers to be relevant measures and action plans is provided.

As indicated in section 5.3, sustainable development goal 13 *Climate action* in its entirety is emphasised as one of the particularly challenging goals in reporting to the UN in 2016. This goal is also reported in the national budget as it is one of the 17 sustainable development goals. As referred to in section 4.7, the Ministry of Climate and Environment specifies that only target 13.2 *Integrate climate change measures into national policies, strategies and planning* is deemed to be particularly difficult.

It came to light in an interview that the Ministry of Local Government and Modernisation feels that the Ministry of Finance has not followed up the list of particularly challenging goals beyond asking for them to be reported on in the national budget.

7.3.5 Leave no one behind

The Ministry of Finance's order for reporting in the national budgets for 2018 and 2019 states that the principle that no one should be left behind is a main objective for the 2030 Agenda, along with the fact that the coordinating ministries must also assess whether the Norwegian follow-up combats discrimination and guarantees the rights of vulnerable groups.

A review of the national budgets for 2017–2020 shows that this objective was referred to at the start of the chapter on the sustainable development goals in the national budget for 2018, but that it was not discussed further at a general level.

When the ministries report on the follow-up of the individual sustainable development goals, there is nothing that refers specifically to the principle of leave no one behind. Related topics are discussed for a number of sustainable development goals, but only with regard to how Norwegian aid contributes to upholding the principle at the international level. This principle is of relevance to a number of the goals, if we merely consider national work on the sustainable development goals. However, the guidelines from the Ministry of Finance have not led to more coordinating ministries addressing the principle. The same coordinating ministries report on the principle throughout the entire investigation period (sustainable development goals 1 *No poverty*, 4 *Quality education*, 5 *Gender equality*, 8 *Decent work and economic growth*, 10 *Reduced inequalities*, 11 *Sustainable cities and communities* and 16 *Peace, justice and strong institutions*).

Although the use of indicators in reporting increased in 2019 and 2020, only reporting on sustainable development goals 1 *No poverty*, 4 *Quality education* and 5 *Gender equality* show indicators linked with the principle of leave no one behind in the national budget for 2020. The discussion of the principle is essentially focused on what the ministries are doing in this regard. However, even though reporting on some of the sustainable development goals, such as sustainable development goals 8 *Decent work and economic growth* and 10 *Reduced inequalities*, refers to cross-sectoral measures, this is not linked to the principle of leave no one behind.

People with disabilities are referred to only once in the national budgets during the investigation period. However, inclusion of immigrants is a recurring theme throughout the investigation period. This belongs under sustainable development goal 10 *Reduced inequalities*, where it refers to the importance of rapid integration in the labour market.

A number of sustainable development goals refer to measures for countering poverty. This is particularly true of the Ministry of Labour and Social Affairs' report on sustainable development goal 1 *No poverty*. Sustainable development goal 10 *Reduced inequalities* also looks at the issue.

7.4 General, comprehensive analyses

Both the 2030 Agenda and the Storting require a comprehensive approach to measurement and reporting of status and progress for the national follow-up. The sustainable development goals are

mutually interdependent, and progress cannot be measured just for one sustainable development goal, but must also show that there is comprehensive development in the desired direction.⁶²

The review of the national budgets and interviews with the ministries shows that there have been no general comprehensive analyses during the investigation period of national work on following up the sustainable development goals with regard to status and progress. Nor has the Ministry of Finance asked the coordinating ministries in their orders to submit such analyses. The goals are not viewed in context, and any conflict of goals are not addressed.

The Ministry of Local Government and Modernisation stated in an interview that it is difficult to see the big picture with regard to how the 2030 Agenda and the sustainable development goals are being followed up at the national level. The ministry referred to the fact that sustainable development goal 11 *Sustainable cities and communities* is centred on cities and that many different indicators and targets must therefore be viewed in context. The ministry considers this to be difficult. Measures in one area may have an adverse impact on other areas. The 2030 Agenda places all sustainable development goals on an equal footing, but according to the Ministry of Local Government and Modernisation there have been no discussions in Norway about the links between the goals. The Ministry of Local Government and Modernisation refers to the fact that nobody is responsible for implementing a comprehensive analysis of whether progress in national work on the 2030 Agenda and the sustainable development goals is heading in the desired direction, beyond reporting by the Ministry of Finance and the Ministry of Foreign Affairs in the national budget and to the UN, respectively. In the opinion of the Ministry of Local Government and Modernisation, the national budget provides a collective presentation of work on the individual sustainable development goals, but it does not include a comprehensive analysis of the national follow-up of the 2030 Agenda beyond that. Current reporting does not describe strategies or priorities, but rather is a status report for individual sustainable development goals, limited to half a page. This restriction means that the Ministry of Local Government and Modernisation is unable to assess attainment of the goal. The ministry wishes to make greater progress and would like reporting to the Storting to provide an overall view, and to see the indicators in context with measures and the policy selected.

In an interview, the Ministry of Education and Research stated that the text in the national budget is a brief presentation of each of the 17 sustainable development goals. In the opinion of the ministry, the text could have included analyses and opinions to a greater extent. Given the way in which the 2030 Agenda is structured, it is necessary to view the sustainable development goals in context, rather than placing one-sided emphasis on individual goals. As the ministry sees it, it is necessary to have strong national coordination in order to see the big picture in the national follow-up of the sustainable development goals. When central government in Norway is organised into sectors, and the government has chosen to use a coordinating ministry for the individual sustainable development goals, in the opinion of the Ministry of Education and Research it is up to each individual ministry to prioritise work on the 2030 Agenda. At the same time, the government must assess the overall status of the sustainable development goals.

The Ministry of Climate and Environment stated in an interview that the actual analysis of status and development for the indicators largely takes place at ministry or directorate level. The ministry is of the opinion that there is a need to view the goals in a system, and in context with one another. Coordination of and communication on the sustainable development goals across ministries has also been indicated as a problem in the ministry's area review of environmental management. In the opinion of the Ministry of Climate and Environment, Statistics Norway should take on more of a coordinating role going forward, linked with work on the new reporting platform for the indicators, as noted in section 6.4.

Statistics Norway indicated in an interview that a comprehensive description of the national status for the 2030 Agenda or the sustainable development goals will require greater analytical work to be carried out. The sustainable development goals and the indicators are interlinked, and positive development in one indicator may be negative for others. A common description of fact must be established in order to provide some indication of the overall status of the sustainable development goals — that is to say, an indicator framework where all the indicators have one goal. Statistics

⁶² White Paper 1 (2016–2017) — see Recommendation 2 (2016–2017).

Norway can measure movement towards the goal but not assist with the process of determining how the goal is to be attained. Statistics Norway cannot make decisions on who is to perform such an analysis or overall assessment. Which goals and targets are particular priorities in Norway is not clear to Statistics Norway, and this is not a judgement the agency should make. Statistics Norway is of the opinion that it is unclear who holds comprehensive responsibility for work on the sustainable development goals. The new *Act relating to official statistics and Statistics Norway* (the Statistics Act) may help to clarify matters when it is introduced. The new Act will develop a programme on what will constitute official statistics in Norway from 2021, and who will be responsible for producing them. The sustainable development goals will become part of the official statistics if they are included in this programme. The Ministry of Finance stated in an interview that Statistics Norway has been delegated authority to make its own decision on what is to constitute new statistics. When the national statistics programme is introduced in late 2020/early 2021, there will be a comprehensive assessment of the Norwegian statistics portfolio, including the sustainable development goals.

Statistics Norway emphasises that putting the indicators together in order to provide an indication of the big picture will require more than the new indicator reporting platform can offer. The OECD performs analyses and compares the countries,⁶³ and uses a methodology that provides some indication of how much more progress they must make in order to attain the sustainable development goals. According to Statistics Norway, the weakness with this type of analysis is that it is slightly dependent on indicators, which means that it will be difficult to compare the countries when the global indicators are unavailable.

The Ministry of Foreign Affairs stated in an interview that there has been no comprehensive analysis of the status of the national follow-up of the 2030 Agenda and the sustainable development goals in the national budget, even though, according to the ministry, this was requested by the Storting in Recommendation 440 S (2016–2017) — see White Paper 24 (2016–2017).

In an interview, the Ministry of Foreign Affairs emphasised that until 31 December 2019, the Ministry of Finance held formal responsibility for implementing a comprehensive analysis of whether progress in national work on the 2030 Agenda and the sustainable development goals was heading in the desired direction. In the opinion of the Ministry of Foreign Affairs, this has resulted in no work being carried out on comprehensive analyses of the status of and progress on the sustainable development goals. In this situation, Norway has been unable to report on whether the follow-up reflects the integrated approach of the 2030 Agenda — that is to say, whether the goals reinforce one another.

In an interview, the Ministry of Finance referred to the fact that the OECD compares countries with regard to status and development towards the sustainable development goals. The overall picture shows that Norway is in a better position than most other developed countries. Norway is in a better position than average in the OECD area for the majority of goals.

In a letter, the Ministry of Finance referred to the OECD's instrument *Measuring the distance to the SDG targets*. This has been developed for use as a tool in work on implementation of the sustainable development goals at all levels, along with the follow-up of these. The Ministry of Finance emphasises the fact that in these reports, the OECD has concluded that Norway has been one of the countries best placed to be able to attain the goals by 2030. The Office of the Auditor General's review shows that this is not reported in the national budget, even though three reports have been published showing the status in 2016, 2017 and 2019, respectively.

The Ministry of Finance stated in an interview that responsibility for ensuring that comprehensive assessment of progress in the implementation of the 2030 Agenda rests with the government. The coordinating ministries must follow up and report on the goals and targets for which they are responsible, and in this work highlight goals that Norway may find demanding to follow up.

⁶³ OECD: *Measuring the distance to the SDG targets* (2016, 2017 and 2019).

8 Assessments

8.1 The national follow-up of the sustainable development goals has not been coordinated effectively enough

As a UN member state, Norway has endorsed resolution A/RES/70/01 *Transforming our world: the 2030 Agenda for Sustainable Development* (the 2030 Agenda). The 2030 Agenda includes 17 sustainable development goals and 169 targets that are effective from 1 January 2016. According to the 2030 Agenda, the goals and targets are universal and will involve all the nations of the world, both industrial and developing countries. The sustainable development goals and associated targets are integrated and indivisible, and balance the three dimensions of sustainable development: economic, social and environmental. The Agenda makes it clear that the governments of the individual countries are responsible for following up and ensuring implementation at national, regional and global levels. In Recommendation 440 S (2016–2017)—see White Paper 24 (2016–2017)—the Defence and Foreign Affairs Committee pointed out that the sustainable development goals require commitment from all countries.

The 2030 Agenda does not define constraints on how countries are to organise work on the national follow-up of the sustainable development goals. However, since the 2030 Agenda is complex and sector-wide, follow-up of the agenda requires a comprehensive approach that views the sustainable development goals in context so that the three dimensions of sustainable development—social, economic and environmental—can be observed in an effective, balanced manner. This is why it is important for the arrangements selected to apply a comprehensive follow-up of this kind, and it is necessary for this work to be managed at a general level, with clear responsibilities and sufficient coordination.

The government decided in 2016 that the sector principle would form a basis for the arrangement of the national follow-up of the sustainable development goals. The 17 sustainable development goals were distributed among 12 ministries, each of which was given coordination responsibilities for one or more of the sustainable development goals, including coordination of the follow-up of the individual main goals and involving other ministries that are involved at target level. The government emphasised that the follow-up would not involve new, resource-intensive processes and that the sustainable development goals would be integrated in the regular formulation of policy rather than following a separate track.

The government holds coordination responsibility for all elements of its policy, including work on the sustainable development goals. In the model selected for following up the sustainable development goals, none of the ministries or any other dedicated unit has held overall, comprehensive responsibility for management and coordination of the national follow-up of the sustainable development goals up to 2020. Given the division of work submitted to the Storting in the national budget for 2017, the only coordinating elements up to 2020 were that the Ministry of Finance compiled the report on the follow-up of the sustainable development goals in the national budget and created an inter-ministry forum. Beyond this, the Ministry of Finance has not held or taken responsibility for general national management and follow-up. The Ministry of Foreign Affairs is responsible for coordinating the follow-up at the international level, including reporting to the UN.

In 2018, an inter-ministry forum was established for the sustainable development goals under the auspices of the Ministry of Foreign Affairs in cooperation with the Ministry of Finance. This forum meets twice yearly and primarily deals with topics of a practical nature, such as reporting, indicators and statistics. However, this forum has not acted as a general body for decisions on strategies and coordination. Another forum, the Coherence Forum, in which the sustainable development goals are central, has also been established. The Coherence Forum was established by the government in 2018 and is headed by the Ministry of Foreign Affairs. This forum works with policy coherence for development related to aid, and not with national follow-up of the sustainable development goals.

The government's arrangement has meant that each of the 12 ministries with coordination responsibilities has been responsible for following up all aspects of their sustainable development goals. The fact that, early on, the 2030 Agenda was thought only to apply to developing countries and development policy, along with the fact that no ministry or other unit held overall responsibility for coordination, meant that there was late and varied approval of the 2030 Agenda among the ministries. Given the way in which the work

has been arranged up to 2020, it is not possible to anticipate that the individual ministries have maintained a comprehensive, strategic approach to the 2030 Agenda. The fact that no one has held responsibility for the link between the sustainable development goals and the bigger picture involving the sustainable development goals means that all decisions on work with the sustainable development goals have been left to the individual ministries, or to the government. Although individual ministries have worked well with the sustainable development goals for which they have responsibility, there has been no ministry or other dedicated unit to assess, analyse or follow up the significance of individual results in respect of the big picture. The absence of general, comprehensive management means that not all conflicts of goals are being identified and dealt with in order to achieve coherent implementation of the sustainable development goals, and that insufficient emphasis is being placed on progress, results and overall attainment of goals. Further, there is a risk of failing to prioritise between goals in order to achieve the best results overall.

As of 2020, the government has made the Minister of Local Government and Modernisation responsible for coordination of the government's work on the sustainable development goals. This has been done in order to ensure stronger coordination of the national follow-up of the sustainable development goals so that the goals can be viewed and followed up in context to a greater extent than has been the case up to 2020.

Work on the national follow-up of the sustainable development goals has not been coordinated over the first four years in a way that meets the 2030 Agenda's expectations of a comprehensive and cross-sectoral approach. The arrangement has resulted in a piecemeal, divided follow-up, and it has taken a long time to arrange implementation of the sustainable development goals at the national level in compliance with the 2030 Agenda.

8.2 Norway does not have a comprehensive plan for implementation of the 2030 Agenda and the sustainable development goals

In Recommendation 440 S (2016–2017)—see White Paper 24 (2016–2017)—a majority in the Foreign Affairs and Defence Committee indicates that it considers Norway's reporting to the UN on the Norwegian follow-up of the sustainable development goals to be positive, but requires the government to submit to the Storting a plan relating to how Norway will implement the sustainable development goals, including at the national level. The investigation found that no separate plan or strategy has been devised for the national follow-up of the sustainable development goals. The Ministry of Finance refers to the fact that the government has devised many action plans for areas relating to the sustainable development goals. A review of a sample of strategies and policy documents shows major variation between ministries with regard to how they refer to relevant sustainable development goals, or whether they are linked with national goals. Unless this is made explicit, it is difficult to perceive the links between the strategies and the sustainable development goals, or the desired consequences of new measures for attainment of the sustainable development goals.

The global sustainable development goals, the targets and the indicators constitute the framework for the countries' national follow-ups, but the 2030 Agenda must be adapted to national conditions and development levels. The 2030 Agenda expresses an expectation that each individual country will establish its own national targets and level of ambition in order to enhance the national relevance of the agenda with a view to identifying which areas should be given particular priority at the national level. None of the coordinating ministries has developed its own national targets for its sustainable development goals.

The investigation shows that the sustainable development goals and targets that are particularly challenging for Norway's follow-up of the 2030 Agenda at the national level were identified early in 2016. The summary of the challenges in the national follow-up of the sustainable development goals was presented in Norway's voluntary review to the UN in 2016, but it has not been submitted to the Storting. Not all ministries provided contributions for this list. The ministries also state that there are more targets than those listed that were reported to the UN, and that they consider these particularly challenging and important to follow up at the national level. It is always up to each individual coordinating ministry to define what are considered demanding targets. There has been no cross-cutting and consistent discussion on these goals at any point, either when the summary was being prepared or afterwards. They have not been followed up, nor has the Storting been provided with information on these challenging goals.

The individual coordinating ministries are responsible for linking existing national goals adopted by the Storting to the sustainable development goals. A number of the ministries state that this has not been done, although individual ministries indicate that national goals in a number of policy areas coincide with the global sustainable development goals. There has been no process for highlighting the link and comparing these goals with the sustainable development goals.

As the work has been arranged in Norway, it is assumed that the follow-up of the sustainable development goals is to be integrated in regular political processes. The investigation also shows that the sustainable development goals are highlighted in budget documents and white papers only to a varying degree. There is rarely explicit reference to the sustainable development goals in the ministries' regular strategies and plans, and they are rarely integrated in them. The Ministry of Foreign Affairs is the only ministry that has begun working on processes for linking budget items with the individual targets.

The 2030 Agenda intends that all nations are to be considered developing countries, and each individual country is obliged to follow up the sustainable development goals on the basis of the national development level and conditions. The investigation shows that there are a number of shortcomings in the adaptation of the agenda to the national context. No separate national plan has been devised for following up the sustainable development goals, as anticipated by the Storting. There is no clarification of Norway's ambitions for the sustainable development goals. The Storting has not received information on which goals are particularly challenging for Norway and how these will be followed up. Furthermore, no national targets have been prepared, and the sustainable development goals have not been integrated with sufficient clarity in the regular budget process, contrary to the arrangement of the national follow-up.

8.3 Inadequate involvement of Statistics Norway in work with the sustainable development goals

Indicator-based reporting is a fundamental element in the 2030 Agenda, and access to verifiable statistics is a prerequisite for measuring progress on the targets and indicators for the 17 main goals. The 2030 Agenda indicates that countries must perform systematic follow-up and review of the implementation of the agenda. It is anticipated that implementation of the sustainable development goals and targets at the national level will be followed up by means of sustained long-term orientation, critical success factors, challenges, non-conformances and identification of achievement of goals. According to the 2030 Agenda, goals and targets must be followed up globally via the 232 indicators developed by the UN. These will be supplemented with the member states' national indicators and *voluntary national reviews*. According to the 2030 Agenda, offices for national statistics are expected to play a key role in the preparation of statistics in order to measure development and report on status in the follow-up of the sustainable development goals.

The investigation shows that the Ministry of Finance has not given Statistics Norway a clear mandate for work on the sustainable development goals. Although the Ministry of Finance reported to the Storting in its budget proposition that Statistics Norway should support the sustainable development goals and the 2030 Agenda, this is not made clear in the formal management dialogue. The agency has not been awarded funding for specific work on the sustainable development goals. Therefore, Statistics Norway must be given separate assignments if work on the sustainable development goals is not to displace other production within the agency. The government's distribution of responsibilities indicates that it is up to the individual coordinating ministries to prepare indicators and statistics for the sustainable development goals for which they are responsible. In its discussions with the ministries and Statistics Norway, the Ministry of Finance has made reference to the fact that it is up to the coordinating ministries to involve Statistics Norway in work on statistics and indicators for the sustainable development goals. The ministries' involvement of Statistics Norway in the sustainable development goals has been limited to three individual assignments.

One of the assignments awarded to Statistics Norway involves mapping the indicators on which Norway is able to report. The report dated January 2018 concluded by stating that there are gaps in the sets of indicators, and submitted a proposal for the appointment of a national statistics officer for the individual global indicators. The other Statistics Norway assignment came from the Ministry of Local Government and Modernisation and related to development of statistics on individual global indicators. Most of the other ministries indicate that they receive data from subordinate agencies but that they have not worked on developing statistics on new indicators since the mapping report was received. Indicator-based reporting of

status and progress is crucial to following up the sustainable development goals at all levels. This is why it is unfortunate that work on developing indicators has taken a long time as more ministries have not taken the initiative to follow up on the shortcomings revealed in Statistics Norway's mapping operation.

The third assignment awarded to Statistics Norway in November 2019 relating to the sustainable development goals involves preparation of a reporting platform for a selection of indicators. Although Statistics Norway took the initiative to implement this in 2017, and other ministries have indicated that other countries have had similar platforms for a long time, this process has taken a long time, primarily because the ministries were unable to agree on funding of NOK 1.2 million for the platform until 2019. Further funding of the development and running of the platform after 2020 has not been clarified.

When working on the reporting platform, Statistics Norway asked each ministry to provide contributions on indicators for the individual sustainable development goals. A number of the coordinating ministries state that Statistics Norway has challenged them to use indicators for national goals if the global indicators are inappropriate or have not been developed. This is within the scope of the 2030 Agenda, but the ministries did not use this opportunity until Statistics Norway made them aware of it.

Closer, earlier involvement of Statistics Norway in work on indicators and statistics could have led to faster and better preparedness for measurement of the national follow-up of the sustainable development goals, and provided indicators and statistics with the intended key position that they should adopt in the national follow-up of the 2030 Agenda.

8.4 Reporting does not provide information of sufficient quality to the Storting on the status and progress of the national follow-up of the sustainable development goals

The general requirements for management by objectives and results in central government are also applicable to the government's follow-up of the sustainable development goals at a national level. Among other things, this includes requirements for performance reporting to the Storting. All ministries must report on the follow-up of the sustainable development goals for which they hold responsibility in their budget documents, and the Ministry of Finance must compile the main elements in the national budget after receiving contributions from the coordinating ministries. The Ministry of Finance has provided guidelines for the ministries' contributions to reporting on the sustainable development goals in the national budget, such as placing emphasis on what are thought to be the most demanding goals and targets, and greater use of indicators. The investigation shows that the Ministry of Finance has not followed this up further. The Ministry of Finance has not provided feedback to the ministries on the content of reporting and has merely commented on the length of text contributions received.

Reporting in the national budget on the follow-up of the individual sustainable development goals is largely a text containing a description of measures, initiatives and a general discussion of the work of the ministry in respect of the sustainable development goal. There is little mention of challenges, objectives, results, status and progress. Reporting relates to the individual sustainable development goals and has not included any general analyses or viewed the goals in context. The use of indicators in the reporting for some sustainable development goals has increased since the Ministry of Finance provided guidelines on this in 2019, but there is no reporting at indicator level for the majority of the goals. Nor is the reporting in the national budgets up to 2020 deemed to have been compliant with the requirements in the 2030 Agenda for indicator-based reporting or the general national requirements applicable to performance reporting for the executive branch of the administration. Reporting on the sustainable development goals in the budget propositions generally has the same weaknesses as reporting in the national budget.

The investigation also shows that no overall analyses of status and development have been performed for the national follow-up of the sustainable development goals. The consequence of the weaknesses in reporting in the national budgets and the budget propositions, as well as a lack of analyses, is that the Storting has not received information on the overall status of Norway's follow-up of the sustainable development goals.

9 List of references

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- Prop. 1 S (2016–2017)–(2019–2020) Ministry of Labour and Social Affairs.
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- Prop. 1 S (2016–2017)–(2019–2020) Ministry of Trade, Industry and Fisheries.
- Prop. 1 S (2016–2017)–(2019–2020) Ministry of Education and Research.
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- Prop. 1 S (2016–2017)–(2019–2020) Ministry of Agriculture and Food.
- Prop. 1 S (2016–2017)–(2018–2019) the Ministry of Children and Equality.
- Prop. 1 S (2019–2020) Ministry of Children and Family Affairs.
- Prop. 1 S (2019–2020) Ministry of Culture.

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- Ministry of Local Government and Modernisation, 12 December 2019

- Ministry of Climate and Environment, 10 January 2020
- Ministry of Foreign Affairs, 20 January 2020
- Ministry of Finance, 31 January 2020

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- Ministry of Health and Care Services
- Ministry of Justice and Public Security
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10 Appendices

Appendix 1 The sustainable development goals and targets

Goal 1 End poverty in all its forms everywhere

1.1 By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day

1.2 By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions

1.3 Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable

1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance

1.5 By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters

1.a Ensure significant mobilisation of resources from a variety of sources, including through enhanced development cooperation, in order to provide adequate and predictable means for developing countries, in particular least developed countries, to implement programmes and policies to end poverty in all its dimensions

1.b Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions

Goal 2 End hunger, achieve food security and improved nutrition and promote sustainable agriculture

2.1 By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round

2.2 By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons

2.3 By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment

2.4 By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality

2.5 By 2020, maintain the genetic diversity of seeds, cultivated plants and farmed and domesticated animals and their related wild species, including through soundly managed and diversified seed and plant banks at the national, regional and international levels, and promote access to and fair and equitable sharing of benefits arising from the utilisation of genetic resources and associated traditional knowledge, as internationally agreed

2.a Increase investment, including through enhanced international cooperation, in rural infrastructure, agricultural research and extension services, technology development and plant and livestock gene banks in order to enhance agricultural productive capacity in developing countries, in particular least developed countries

2.b Correct and prevent trade restrictions and distortions in world agricultural markets, including through the parallel elimination of all forms of agricultural export subsidies and all export measures with equivalent effect, in accordance with the mandate of the Doha Development Round

2.c Adopt measures to ensure the proper functioning of food commodity markets and their derivatives and facilitate timely access to market information, including on food reserves, in order to help limit extreme food price volatility

Goal 3 Ensure healthy lives and promote well-being for all at all ages

3.1 By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births

3.2 By 2030, end preventable deaths of newborns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1000 live births and under-5 mortality to at least as low as 25 per 1000 live births

3.3 By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases

3.4 By 2030, reduce by one-third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being

3.5 Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol

3.6 By 2020, halve the number of global deaths and injuries from road traffic accidents

3.7 By 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programmes

3.8 Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all

3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination

3.a Strengthen the implementation of the World Health Organization Framework Convention on Tobacco Control in all countries, as appropriate

3.b Support the research and development of vaccines and medicines for the communicable and noncommunicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration on the TRIPS Agreement and Public Health, which affirms the right of developing countries to use to the full the provisions in the Agreement on Trade Related Aspects of Intellectual Property Rights regarding flexibilities to protect public health, and, in particular, provide access to medicines for all

3.c Substantially increase health financing and the recruitment, development, training and retention of the health workforce in developing countries, especially in least developed countries and small island developing states

3.d Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks

Goal 4 Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

- 4.1 By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes
- 4.2 By 2030, ensure that all girls and boys have access to quality early childhood development, care and preprimary education so that they are ready for primary education
- 4.3 By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university
- 4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship
- 4.5 By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations
- 4.6 By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy
- 4.7 By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development
- 4.a Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all
- 4.b By 2020, substantially expand globally the number of scholarships available to developing countries, in particular least developed countries, small island developing states and African countries, for enrolment in higher education, including vocational training and information and communications technology, technical, engineering and scientific programmes, in developed countries and other developing countries
- 4.c By 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially least developed countries and small island developing states

Goal 5 Achieve gender equality and empower all women and girls

- 5.1 End all forms of discrimination against all women and girls everywhere
- 5.2 Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation
- 5.3 Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation
- 5.4 Recognise and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate
- 5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life
- 5.6 Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Programme of Action of the International Conference on Population and Development and the Beijing Platform for Action and the outcome documents of their review conferences
- 5.a Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws

5.b Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women

5.c Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels

Goal 6 Ensure availability and sustainable management of water and sanitation for all

6.1 By 2030, achieve universal and equitable access to safe and affordable drinking water for all

6.2 By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations

6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimising release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally

6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity

6.5 By 2030, implement integrated water resources management at all levels, including through transboundary cooperation as appropriate

6.6 By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes

6.a By 2030, expand international cooperation and capacity-building support to developing countries in water- and sanitation-related activities and programmes, including water harvesting, desalination, water efficiency, wastewater treatment, recycling and reuse technologies

6.b Support and strengthen the participation of local communities in improving water and sanitation management

Goal 7 Ensure access to affordable, reliable, sustainable and modern energy for all

7.1 By 2030, ensure universal access to affordable, reliable and modern energy services

7.2 By 2030, increase substantially the share of renewable energy in the global energy mix

7.3 By 2030, double the global rate of improvement in energy efficiency

7.a By 2030, enhance international cooperation to facilitate access to clean energy research and technology, including renewable energy, energy efficiency and advanced and cleaner fossil-fuel technology, and promote investment in energy infrastructure and clean energy technology

7.b By 2030, expand infrastructure and upgrade technology for supplying modern and sustainable energy services for all in developing countries, in particular least developed countries, small island developing states, and land-locked developing countries, in accordance with their respective programmes of support

Goal 8 Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

8.1 Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 percent gross domestic product growth per annum in the least developed countries

8.2 Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors

8.3 Promote development-orientated policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalisation and growth of micro-, small- and medium-sized enterprises, including through access to financial services

8.4 Improve progressively, until 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the ten-year framework of programmes on sustainable consumption and production, with developed countries taking the lead

8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value

8.6 By 2020, substantially reduce the proportion of youth not in employment, education or training

8.7 Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms

8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment

8.9 By 2030, devise and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products

8.10 Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all

8.a Increase Aid for Trade support for developing countries, in particular least developed countries, including through the Enhanced Integrated Framework for Trade-related Technical Assistance to Least Developed Countries

8.b By 2020, develop and operationalise a global strategy for youth employment and implement the Global Jobs Pact of the International Labour Organization

Goal 9 Build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation

9.1 Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all

9.2 Promote inclusive and sustainable industrialisation and, by 2030, significantly raise industry's share of employment and gross domestic product, in line with national circumstances, and double its share in least developed countries

9.3 Increase the access of small-scale industrial and other enterprises, in particular in developing countries, to financial services, including affordable credit, and their integration into value chains and markets

9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities

9.5 Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending

9.a Facilitate sustainable and resilient infrastructure development in developing countries through enhanced financial, technological and technical support to African countries, least developed countries, landlocked developing countries and small island developing states

9.b Support domestic technology development, research and innovation in developing countries, including by ensuring a conducive policy environment for, inter alia, industrial diversification and value addition to commodities

9.c Significantly increase access to information and communications technology and strive to provide universal and affordable access to the Internet in least developed countries by 2020

Goal 10 Reduce inequality within and among countries

10.1 By 2030, progressively achieve and sustain income growth of the bottom 40 percent of the population at a rate higher than the national average

10.2 By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status

10.3 Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard

10.4 Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality

10.5 Improve the regulation and monitoring of global financial markets and institutions and strengthen the implementation of such regulations

10.6 Ensure enhanced representation and voice for developing countries in decision-making in global international economic and financial institutions in order to deliver more effective, credible, accountable and legitimate institutions

10.7 Facilitate orderly, safe, regular and responsible migration and mobility of people, including through the implementation of planned and well-managed migration policies

10.a Implement the principle of special and differential treatment for developing countries, in particular least developed countries, in accordance with World Trade Organization agreements

10.b Encourage official development assistance and financial flows, including foreign direct investment, to states where the need is greatest, in particular least developed countries, African countries, small island developing states and landlocked developing countries, in accordance with their national plans and programmes

10.c By 2030, reduce to less than 3 percent the transaction costs of migrant remittances and eliminate remittance corridors with costs higher than 5 percent

Goal 11 Make cities and human settlements inclusive, safe, resilient and sustainable

11.1 By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums

11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons

11.3 By 2030, enhance inclusive and sustainable urbanisation and capacity for participatory, integrated and sustainable human settlement planning and management in all countries

11.4 Strengthen efforts to protect and safeguard the world's cultural and natural heritage

11.5 By 2030, significantly reduce the number of deaths and the number of people affected and substantially decrease the direct economic losses relative to global gross domestic product caused by disasters, including water-related disasters, with a focus on protecting the poor and people in vulnerable situations

11.6 By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management

11.7 By 2030, provide universal access to safe, inclusive and accessible, green and public spaces, in particular for women and children, older persons and persons with disabilities

11.a Support positive economic, social and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning

11.b By 2020, substantially increase the number of cities and human settlements adopting and implementing integrated policies and plans towards inclusion, resource efficiency, mitigation and adaptation to climate change, resilience to disasters, and develop and implement, in line with the Sendai Framework for Disaster Risk Reduction 2015–2030, holistic disaster risk management at all levels

11.c Support least developed countries, including through financial and technical assistance, in building sustainable and resilient buildings utilising local materials

Goal 12 Ensure sustainable consumption and production patterns

12.1 Implement the ten-year framework of programmes on sustainable consumption and production, all countries taking action, with developed countries taking the lead, taking into account the development and capabilities of developing countries

12.2 By 2030, achieve the sustainable management and efficient use of natural resources

12.3 By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses

12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimise their adverse impacts on human health and the environment

12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse

12.6 Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their review cycle

12.7 Promote public procurement practices that are sustainable, in accordance with national policies and priorities

12.8 By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature

12.a Support developing countries to strengthen their scientific and technological capacity to move towards more sustainable patterns of consumption and production

12.b Develop and implement tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local culture and products

12.c Rationalise inefficient fossil-fuel subsidies that encourage wasteful consumption by removing market distortions, in accordance with national circumstances, including by restructuring taxation and phasing out those harmful subsidies, where they exist, to reflect their environmental impacts, taking fully into account the specific needs and conditions of developing countries and minimising the possible adverse impacts on their development in a manner that protects the poor and the affected communities

Goal 13 Take urgent action to combat climate change and its impacts*

13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries

13.2 Integrate climate change measures into national policies, strategies and planning

13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning

13.a Implement the commitment undertaken by developed-country parties to the United Nations Framework Convention on Climate Change to a goal of mobilising jointly \$100 billion annually by 2020 from all sources to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation and fully operationalise the Green Climate Fund through its capitalisation as soon as possible

13.b Promote mechanisms for raising capacity for effective climate change-related planning and management in least developed countries and small island developing states, including focusing on women, youth and local and marginalised communities

*Acknowledging that the United Nations Framework Convention on Climate Change is the primary international, intergovernmental forum for negotiating the global response to climate change.

Goal 14 Conserve and sustainably use the oceans, seas and marine resources for sustainable development

14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution

14.2 By 2020, sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and take action for their restoration in order to achieve healthy and productive oceans

14.3 Minimise and address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels

14.4 By 2020, effectively regulate harvesting and end overfishing, illegal, unreported and unregulated fishing and destructive fishing practices and implement science-based management plans, in order to restore fish stocks in the shortest time feasible, at least to levels that can produce maximum sustainable yield as determined by their biological characteristics

14.5 By 2020, conserve at least 10 percent of coastal and marine areas, consistent with national and international law and based on the best available scientific information

14.6 By 2020, prohibit certain forms of fisheries subsidies that contribute to overcapacity and overfishing, eliminate subsidies that contribute to illegal, unreported and unregulated fishing and refrain from introducing new such subsidies, recognising that appropriate and effective special and differential treatment for developing and least developed countries should be an integral part of the World Trade Organization fisheries subsidies negotiation (while also taking into account ongoing negotiations at the World Trade Organization, the Doha Development Round and the declaration from the ministerial meeting in Hong Kong)

14.7 By 2030, increase the economic benefits to small island developing states and least developed countries from the sustainable use of marine resources, including through sustainable management of fisheries, aquaculture and tourism

14.a Increase scientific knowledge, develop research capacity and transfer marine technology, taking into account the Intergovernmental Oceanographic Commission Criteria and Guidelines on the Transfer of Marine Technology, in order to improve ocean health and to enhance the contribution of marine biodiversity to the development of developing countries, in particular small island developing states and least developed countries

14.b Provide access for small-scale artisanal fishers to marine resources and markets

14.c Enhance the conservation and sustainable use of oceans and their resources by implementing international law as reflected in UNCLOS, which provides the legal framework for the conservation and sustainable use of oceans and their resources, as recalled in paragraph 158 of The Future We Want

Goal 15 Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss

15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements

15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally

15.3 By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world

15.4 By 2030, ensure the conservation of mountain ecosystems, including their biodiversity, in order to enhance their capacity to provide benefits that are essential for sustainable development

15.5 Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species

15.6 Promote fair and equitable sharing of the benefits arising from the utilisation of genetic resources and promote appropriate access to such resources, as internationally agreed

15.7 Take urgent action to end poaching and trafficking of protected species of flora and fauna and address both demand and supply of illegal wildlife products

15.8 By 2020, introduce measures to prevent the introduction and significantly reduce the impact of invasive alien species on land and water ecosystems and control or eradicate the priority species

15.9 By 2020, integrate ecosystem and biodiversity values into national and local planning, development processes, poverty reduction strategies and accounts

15.a Mobilise and significantly increase financial resources from all sources to conserve and sustainably use biodiversity and ecosystems

15.b Mobilise significant resources from all sources and at all levels to finance sustainable forest management and provide adequate incentives to developing countries to advance such management, including for conservation and reforestation

15.c Enhance global support for efforts to combat poaching and trafficking of protected species, including by increasing the capacity of local communities to pursue sustainable livelihood opportunities

Goal 16 Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

16.1 Significantly reduce all forms of violence and related death rates everywhere

16.2 End abuse, exploitation, trafficking and all forms of violence against and torture of children

16.3 Promote the rule of law at the national and international levels and ensure equal access to justice for all

16.4 By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organised crime

16.5 Substantially reduce corruption and bribery in all their forms

- 16.6 Develop effective, accountable and transparent institutions at all levels
- 16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels
- 16.8 Broaden and strengthen the participation of developing countries in the institutions of global governance
- 16.9 By 2030, provide legal identity for all, including birth registration
- 16.10 Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements
- 16.a Strengthen relevant national institutions, including through international cooperation, for building capacity at all levels, in particular in developing countries, to prevent violence and combat terrorism and crime
- 16.b Promote and enforce non-discriminatory laws and policies for sustainable development

Goal 17 Strengthen the means of implementation and revitalise the global partnership for sustainable development

Finance

- 17.1 Strengthen domestic resource mobilisation, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection
- 17.2 Developed countries to implement fully their official development assistance commitments, including the commitment by many developed countries to achieve the target of 0.7 percent of ODA/GNI to developing countries and 0.15 to 0.20 percent of ODA/GNI to least developed countries; ODA providers are encouraged to consider setting a target to provide at least 0.20 percent of ODA/GNI to least developed countries
- 17.3 Mobilise additional financial resources for developing countries from multiple sources
- 17.4 Assist developing countries in attaining long-term debt sustainability through coordinated policies aimed at fostering debt financing, debt relief and debt restructuring, as appropriate, and address the external debt of highly indebted poor countries to reduce debt distress
- 17.5 Adopt and implement investment promotion regimes for least developed countries

Technology

- 17.6 Enhance North–South, South–South and triangular regional and international cooperation on and access to science, technology and innovation and enhance knowledge sharing on mutually agreed terms, including through improved coordination among existing mechanisms, in particular at the United Nations level, and through a global technology facilitation mechanism
- 17.7 Promote the development, transfer, dissemination and diffusion of environmentally sound technologies to developing countries on favourable terms, including on concessional and preferential terms, as mutually agreed
- 17.8 Fully operationalise the technology bank and science, technology and innovation capacity-building mechanism for least developed countries by 2017 and enhance the use of enabling technology, in particular information and communications technology

Capacity building

- 17.9 Enhance international support for implementing effective and targeted capacity-building in developing countries to support national plans to implement all the sustainable development goals, including through North–South, South–South and triangular cooperation

Trade

17.10 Promote a universal, rules-based, open, non-discriminatory and equitable multilateral trading system under the World Trade Organization, including through the conclusion of negotiations under its Doha Development Agenda

17.11 Significantly increase the exports of developing countries, in particular with a view to doubling the least developed countries' share of global exports by 2020

17.12 Realise timely implementation of duty-free and quota-free market access on a lasting basis for all least developed countries, consistent with World Trade Organization decisions, including by ensuring that preferential rules of origin applicable to imports from least developed countries are transparent and simple, and contribute to facilitating market access

Systemic issues

Policy and institutional coherence

17.13 Enhance global macroeconomic stability, including through policy coordination and policy coherence

17.14 Enhance policy coherence for sustainable development

17.15 Respect each country's policy space and leadership to establish and implement policies for poverty eradication and sustainable development

Multi-stakeholder partnerships

17.16 Enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships that mobilise and share knowledge, expertise, technology and financial resources, to support the achievement of the sustainable development goals in all countries, in particular developing countries

17.17 Encourage and promote effective public, public–private and civil society partnerships, building on the experience and resourcing strategies of partnerships

Data, monitoring and accountability

17.18 By 2020, enhance capacity-building support to developing countries, including for least developed countries and small island developing states, to increase significantly the availability of high-quality, timely and reliable data disaggregated by income, gender, age, race, ethnicity, migratory status, disability, geographic location and other characteristics relevant in national contexts

17.19 By 2030, build on existing initiatives to develop measurements of progress on sustainable development that complement gross domestic product, and support statistical capacity-building in developing countries