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BETREFT The Dutch government's preparations aimed at achieving the Sustainable
Development Goals

**Letter of 13 September 2017 from the Netherlands Court of Audit to
the House of Representatives of the States General on the
government's preparations aimed at achieving the Sustainable
Development Goals**

We are writing to inform the House about the extent to which the Dutch central government has made preparations aimed at achieving the Sustainable Development Goals (SDGs). In our view, the government has made a swift and well-organised start. However, we have identified a number of areas that require attention to ensure a lasting long-term impact. Before discussing these areas, we first explain the SDGs and our approach to the 'preparedness review' set out below.

1 De Sustainable Development Goals

On 25 September 2015 the UN member states adopted a resolution entitled *Transforming our World: the 2030 Agenda for Sustainable Development* (United Nations, 2015). This agenda centres on 17 sustainable development goals relating to poverty reduction and reducing inequality, maintaining a sustainable living environment and achieving sustainable growth and safe, secure societies. The SDGs build on the UN Millennium Development Goals, but their scope is broader. They are thus far more explicitly a comprehensive framework than the MDGs were. The SDGs are based on five key elements: people, planet, prosperity, peace and



partnership.¹ In addition, they are aimed explicitly at all countries, from the developed world to emerging economies and the least developed countries. By signing the 2030 Agenda, all countries have made a two-pronged commitment to the SDGs: first, to achieve the goals at home; and second, to contribute via international cooperation to the realisation of all the goals worldwide.

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2 How can supreme audit institutions contribute to the SDGs?

In recent years the United Nations and the International Organization of Supreme Audit Institutions (INTOSAI) have on various occasions emphasised the importance of independent, well-functioning supreme audit institutions for the effective, efficient and transparent implementation of the SDGs. Since implementing the SDGs is a primary responsibility of government itself, (United Nations, 2015) the activities of supreme audit institutions, performed within the framework of their own mandates and priorities, will also focus on monitoring how public authorities are fulfilling their SDG-related responsibilities domestically, following the progress of national efforts, and providing accountability in this regard. Supreme audit institutions are working jointly to develop common approaches to assessing SDG preparedness. INTOSAI, for example, has developed an approach to examine the extent to which national governments are preparing properly to carry out the SDGs in their country and building a suitable system to measure progress towards the SDGs. INTOSAI calls this an 'SDG preparedness review'.

Together with the European Court of Auditors, the Netherlands Court of Audit has developed a framework consisting of seven steps for conducting this preparedness review. These steps are derived from elements that, according to the United Nations, form an important basis for achieving the SDGs in each member state (INTOSAI, 2017). They include a firm commitment on the part of the government to achieving the goals, the involvement of society as a whole and all relevant stakeholders (such as NGOs, the business community and educational and knowledge institutions) in pursuing the goals, and the development of a suitable system for monitoring progress.

In March 2017 the Netherlands Court of Audit began conducting an SDG preparedness review for the Netherlands on the basis of this seven-step framework. We see good preparation as a foundation for effective policy and the achievement of all 17 SDGs by 2030.

¹ The so-called Five Ps.



3 The Court's review

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The two key questions underpinning our review were as follows:

- Do the initial steps taken by the Dutch government between 2015 and 2017 constitute sound preparation for achieving the goals by 2030?
- Has the Dutch government laid a sound basis for monitoring progress towards the SDGs?

To help answer them we formulated nine review questions. The first six correspond to the first six steps of the seven-step assessment framework, while the last three concern the final step in the framework: monitoring and reporting.

1. Is there sufficient clearly expressed political commitment? To approach this question in the most specific terms possible we examined the extent to which the government has informed Parliament in writing that it is taking responsibility for achieving the SDGs at home and for contributing to their achievement at international level.
2. Is central government doing enough to raise public awareness of the SDGs (e.g. in the education system) and stimulate dialogue with stakeholders, including outside central government? We have confined our focus on this question to the SDGs' place in the education curriculum, above all by examining how the government has addressed parliamentary questions on this topic.
3. Are responsibilities with regard to the SDGs divided clearly among ministers, and is there sufficient focus on coordination between ministers and on preserving coherence among goals? With regard to the latter question we looked at whether the Minister for Foreign Trade and Development Cooperation - who has primary responsibility for coordinating the SDGs - has (or is developing) instruments to safeguard coherence.
4. Is the abovementioned commitment being translated into specific policy plans?
5. Has a system been set up for monitoring progress on achieving the SDGs and their associated targets?
6. Has the Netherlands' current situation with respect to the SDGs (and their underlying targets) been properly established by means of a baseline measurement? By 'properly' we mean a baseline that makes



use of the indicators developed at UN level supplemented by indicators translated to the Dutch context.

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7. Are relevant actors involved in the monitoring system?
8. Is there a mechanism for public accountability in place as regards efforts to achieve the SDGs?
9. Is such accountability rooted in the regular budget and accountability cycles?

We carried out our review from March to June 2017. To address the above questions we analysed public sources and interviewed the national coordinator for the SDGs, the SDG 'focal points' at various ministries, Statistics Netherlands (the Dutch statistics office), the international division of the Association of Netherlands Municipalities (VNG), Partos (the membership body for development organisations), and members of the SDG Charter, a partnership of companies, public authorities and NGOs. In the sections below we outline our findings with reference to the nine review questions.

4 A swift and effective start at organisational level

The Dutch government has clearly committed itself to achieving the SDGs in the Netherlands (review question 1). In September 2016 the Minister for Foreign Trade and Development Cooperation wrote to the House of Representatives presenting her plan of action for the implementation of the SDGs (Ministry of Foreign Affairs, 2016). In this letter she indicated that the Netherlands would strive to achieve all the goals by 2030. The plan of action was drawn up partly on behalf of the Minister of Economic Affairs, the Minister of and the State Secretary for Infrastructure and the Environment, the Minister of Social Affairs and Employment, and the Minister of Education, Culture and Science. The plan sheds light on many issues that are relevant to the achievement of the SDGs both at home and abroad. It deals extensively, for example, with the need for cooperation with other parties, such as the business community and civil society (review question 2). Such cooperation is genuinely taking shape, as shown, for instance, by the first Dutch SDG report submitted to the House of Representatives on 24 May 2017 (Ministry of Foreign Affairs (ed.), 2017). The drafting of the report was coordinated by the Ministry of Foreign Affairs. Besides information on the central government's efforts, it also contained input from local, provincial and water authorities, the business community, civil society organisations (active in the Netherlands and abroad), knowledge institutions and youth organisations. From the report and the interviews conducted it emerged that countless partnerships have been set up between



central government, other public authorities, businesses, NGOs and knowledge institutions.

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A solid start has also been made on developing a system for monitoring progress on the SDGs (review questions 5 and 6). In 2016 Statistics Netherlands began cataloguing the available data that reflect the situation on each of the 17 goals (both at the level of the associated targets and of the indicators agreed at UN level). This resulted in Statistics Netherlands' first SDG monitoring report, published on 4 November 2016 (Statistics Netherlands, 2016). As far as we know this was the world's first such report by a national statistics office. Statistics Netherlands is currently talking to ministries and NGOs to establish whether they possess important data that it does not, and whether such data could be used in the next edition of its report (review question 7).

Statistics Netherlands has made clear, however, that measuring all relevant SDG goals and their associated targets on an annual basis will involve a great deal of extra work, as data for this purpose are not yet available in all cases. It states that these activities cannot be accommodated within its existing work programme, and has called for a better balance between its tasks and resources.

5 Points of attention for the period ahead

Besides the good start described above, we have also identified a number of areas the government needs to pay special attention to in order to ensure the successful and coherent achievement of the SDGs in the longer term.

5.1 Education

Review question 2 concerns the importance of raising awareness of the SDGs in the sphere of education. SDG 4.7 argues that attention must be paid to the SDGs in the education curriculum with a view to ensuring that 'all learners acquire the knowledge and skills needed to promote sustainable development.' In 2014 the House of Representatives asked the government to commission a study of the current situation and of opportunities for improvement in education where sustainability is concerned (House of Representatives, 2014). This study revealed some positive developments, but only in a tiny proportion of schools (Het Groene Brein, 2015). With regard to large-scale improvements, the Minister of Education, Culture and Science and the State Secretary for Infrastructure and the Environment have referred to the broad-based dialogue about the education system of tomorrow, known as 'Onderwijs2032' (Education 2032) (House of



Representatives, 2016). However, the final recommendations of the 'Onderwijs2032' platform did not devote much attention to sustainable development in the context of the SDGs (Platform Onderwijs2032, 2016). Thus, the House's question – what is the situation with respect to devoting attention to sustainable development in the curriculum – remains unanswered. It is unclear to us to what extent this will be followed up.

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5.2 *A common challenge*

We also see a need to pay attention to the public accountability for efforts to achieve the SDGs (review question 9). Achieving these goals will almost always require joint efforts by public authorities and the business community. That in turn requires analysis of the impact of government policy on the ability of subnational authorities and others to reach the goals in question, and vice versa. Such analysis should therefore be included in the reporting.

A key thread running through the SDGs is 'leaving no one behind'. In the initial Dutch reporting on the SDGs, municipalities went into far more detail on various forms of disadvantage and approaches to tackling them than the central government did (with the exception of policy on equal opportunities). For example, municipalities referred to the situation of children who live in relative poverty (which among other things affects their educational opportunities), people who face difficulties finding work, and the situation with regard to affordable housing. With these kinds of challenges, local as well as national factors play a role. In its report 'Armoede in kaart 2016' (Mapping poverty in 2016), the Netherlands Institute of Social Research (SCP) points to cyclical, technological and social developments to explain poverty. As potential measures for tackling poverty the authors refer, for example, to income protection (via benefits/allowances), capping prices for basic needs such as housing (via rent caps or subsidies), providing opportunities for benefit recipients to re-enter the labour market, and investment in education and healthcare (Hoff, Wildeboer Schut, Goderis, & Vrooman, 2016).

Although municipalities have been given responsibility for implementing policies, the frameworks for these policies are usually set at the central level. Central government should look at how these frameworks are working, and it needs information to make such an assessment. This need is clearest when it comes to tackling disadvantage. This applies in principle to other SDGs too, such as those involving climate change and the environment.



5.3 *Coordination*

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The Netherlands' rapid start with the SDGs was achieved, in part, by working on the basis of existing ministerial responsibilities and 'light-touch' coordination by the Minister for Foreign Trade and Development Cooperation, without first establishing a long-term strategy. The SDGs encompass virtually all policy areas and involve many actors. It will be a big challenge to safeguard the coherence between policy efforts (both short and long term) and coordinate the various actors at administrative level (review question 3).

Policy coherence

As the Minister for Foreign Trade and Development Cooperation stated in the SDGs Plan of Action, any policy proposal should consider its impact – whether positive or negative – on one or more of the SDGs. She therefore argues that a practical tool for this purpose should be developed by the knowledge sector (Ministry of Foreign Affairs, 2016, p. 12). The House of Representatives shares this concern. In a motion the House asked the government to set out the pros and cons of an SDG assessment tool (House of Representatives, 2017a). The Minister for Foreign Trade and Development Cooperation recently wrote to the House explaining what she considered these pros and cons to be (Ministry of Foreign Affairs, 2017). She noted that the integrated assessment framework (IAK) already provides for a uniform assessment of policy on a large number of aspects, including its impact on the environment, employment and business. She also observed that the IAK did not assess a number of other aspects that are relevant to the SDGs, such as poverty reduction, inequality and food security.

When developing an SDG assessment tool, it seems sensible to the Court of Audit to ensure that the tool ties in properly with the IAK. The IAK could be modified to enable new policy to be assessed against its impact on the SDGs. It could equally facilitate assessment of whether policy on a single SDG has consequences for other SDGs. Modifying this integrated framework would perhaps be more effective than developing a specific SDG assessment.

Administrative coordination

In our view, assigning responsibility for the SDGs to the relevant minister in accordance with their existing responsibilities provides a sound basis on which to proceed. This approach does however require clear coordination and assessment of policy proposals in order to avoid conflicts or overlap. The government has opted for a light-touch approach to coordination by the Minister for Foreign Trade and Development Cooperation. Whether this is sufficient remains to be seen.



Both at home and abroad the SDGs encompass diverse issues ranging from climate change to social exclusion to sustainable economies. As the Minister herself has indicated, it is therefore worth considering whether Foreign Trade and Development Cooperation is the most appropriate policy portfolio for coordinating the SDGs (House of Representatives, 2017b). By comparison, the German government has decided to appoint a national committee that reports to the Chancellor.

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5.4 *The SDGs' place in central government budget and accountability cycles*

The first Dutch report on the SDGs, published this year, provides an overview of the situation and the progress made to date, and is not confined to the efforts of central government. This form of reporting is perfectly suited to this broad public issue and provides a good basis for public accountability. Public accountability with respect to achieving SDG plans and the resources spent by central government and the ministries involved (review questions 8 and 9) could be improved by examining how the SDGs could be included in the regular budget and accountability cycles.

One proposal we made previously in a letter to the House in the context of the Parliamentary Committee investigating A Broad Concept of Prosperity (Netherlands Court of Audit, 2016) was to record certain SDG themes of significance to the Netherlands in the central government annual financial report. In this way the report would provide insight not only into the current state of the economy and public finances, but also into other topics that affect the 'broad concept of prosperity', and by extension their key short- and long-term consequences.

In addition, each minister could set out their responsibility for one or more SDGs (or their associated targets), and the planned efforts aimed at achieving them, in the ministerial budget. In the Netherlands the various government ministers are responsible for the achievement of the SDGs. This is an effective approach which ties in with the existing division of responsibilities. The ministers' responsibilities relate to policy, available budget resources and accountability for the results achieved. Specifically, each minister could use the budget's policy agenda to state explicitly which SDGs fall within their portfolio and indicate for each policy article the minister's role, the tools deployed to achieve the SDGs and the budget expenditure. This would also make it easier to keep tabs on the administrative challenge of achieving the SDGs by means of concrete policy plans (review question 4). Each minister can subsequently provide an account in the ministry's annual report of the implementation and results of the planned activities.



We invite the House of Representatives to join the (new) government in examining how best to provide insight into the progress achieved on the SDGs, the resources and tools deployed and the results that are ultimately achieved.

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