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UNIVERSALITY, INTEGRATION, AND POLICY COHERENCE FOR SUSTAINABLE DEVELOPMENT: EARLY SDG IMPLEMENTATION IN SELECTED OECD COUNTRIES

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EXECUTIVE SUMMARY

Nine months ago, the 2030 Agenda for Sustainable Development was adopted at a United Nations Summit in New York. On January 1, 2016, the countdown began to achieving the truly transformative sustainable development goals (SDGs) that form the heart of that agenda.

The 17 SDGs are global goals that chart a path to shared prosperity and human dignity for all people, while respecting nature, safeguarding the planet, and using our resources wisely for the wellbeing of both present and future generations.

The SDGs are **universal**: they aim to extend the benefits of development to all, and they recognize that all countries and actors must share in the responsibility for building a sustainable world.

The SDGs are **integrated**: they aim to achieve the balance among social, economic, and environmental dimensions that is necessary for development to be sustainable.

The SDGs are **transformative**: they underline that "business as usual" approaches are inadequate to promoting global sustainable development.

Universality and integration pose new challenges for all countries. The Millennium Development Goals (MDGs) on which the SDGs build were intended to address the urgent problems facing developing countries, and their develop-

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ment partners committed to provide development assistance. The SDGs apply to all countries, and go well beyond development cooperation. All countries are enjoined to address domestic as well as global poverty and inequality; to end gender and other forms of discrimination; to create decent employment; and to examine how their consumption and production patterns affect global resource use, the environment, climate, and the development prospects of the rest of the world, especially the poorest and most vulnerable populations.

This paper and the case studies on which it draws look at the challenges facing developed countries as they get to grips with the universality and integration of the SDGs. It examines how they are beginning to reevaluate domestic agendas in light of the new global goals, and to reshape those agendas and their domestic priorities in light of their endorsement of the 2030 Agenda. It is a study in early implementation practices, recognizing that these countries, like others, still have a long road to travel to make their economies and societies truly sustainable.

The paper uses the lens of "policy coherence for sustainable development," which is one of the targets of SDG 17 on global partnership and means of implementation, to examine how well the countries studied—Germany, Korea, the Netherlands, and Sweden—are tackling the universality and integration challenges of the new agenda. Policy coherence considers not just the here and now of policies—how well they work together to address the multiple dimensions of wellbeing of the present generation—but also their global ramifications, that is, the impacts on other countries of domestic policies and practices, and the degree to which policies address the interests of future generations.

This paper is one of the first to look at early experience with preparing for SDG implementation in the developed (OECD) countries. And it asks explicitly how those countries are looking beyond traditional development cooperation to what the SDGs mean for domestic policies across a broad range of sectors and policy areas.

There is cause for optimism. All the countries studied here engaged actively in shaping the SDGs during the intergovernmental negotiations, and all have embarked on adapting them to their national realities. Their political will is strong. They have begun to put in place the governance architecture to guide implementation. Some have a high-level coordination body at the center of government; others have charged one or a few key ministries with that

role. They all face the challenge of securing broad ownership of the agenda across the whole of government, which will be crucial to sustaining political will going forward. Coordinating implementation between those focused mostly on domestic policy and those dealing with international policies is also crucial.

Most of the countries reviewed have undertaken or are currently undertaking gap analyses to identify which of the SDGs and targets raise the biggest concerns and require the most work at the national level. In several cases, the countries rank highly in comparative assessments of social and environmental dimensions of sustainable development. Yet, even there, the gap analyses pointed to problem areas, including recognition that countries' environmental performance cannot be evaluated without considering the impacts created by importing resource-intensive goods. The paper also looks at the experience of the European Union and its member states in adapting strategies and policies to the new global agenda, including those directed at European challenges like growth and employment and those oriented toward relations with the rest of the world—not just through development cooperation but also through security and other forms of engagement.

The paper also looks at how national governments have been engaging sub-national authorities, at provincial, state, and municipal level, in SDG discussions from the negotiation phase through to preparation for implementation. In a few countries, vertical channels of communication and coordination between national and sub-national authorities are well established.

The study emphasizes the importance of engaging non-state actors in implementation, including civil society and the private sector, and outlines how different countries have sought to do that. It also notes the extent to which non-state actors like multinational corporations and financial institutions condition the prospects for achieving the SDGs. In a few countries, the business and NGO sectors have been quite proactive in mobilizing their constituencies behind the SDGs. All countries have more work to do in this regard.

Most countries are still designing the architecture for follow-up and review of progress toward the SDGs. A few of the countries reviewed—Germany, Korea, Finland—are among the pioneers reporting in 2016 to the High-Level Political Forum (HLPF). It is expected that Parliaments will have an important oversight role in reviewing prog-

ress, as they will in allocating resources for implementation. Crucial to effective follow-up will be motivating non-state actors to engage in robust reviews and reporting on their own contributions to advancing the SDGs. Beyond national review, the OECD can provide a valuable forum for sharing lessons and experience among its members, as can the European Union. The High-Level Political Forum remains the apex body for global review and this year's HLPF will set an important precedent for the future.

This paper, summarizing the lessons and best practices of a few early adopters in the developed world, aims to contribute to the HLPF discussions and serves as an input to a high-level side event co-organized by WRI, the governments of Sweden and Mexico, the OECD, and several think tanks on July 19. These country examples show that holistic, forward-looking strategies in the developed world not only **must** be done to achieve the SDGs. They show that with political will, policy planning, and a participatory approach, they **can** be done.

INTRODUCTION

The 2030 Agenda for Sustainable Development is a global agenda for social, economic, and environmental development. It builds upon the progress made with the MDGs and at the same time is more ambitious. It was adopted by Heads of State and government in September 2015 and, like the Paris Agreement on climate change reached a few months later, the 2030 Agenda is an integrated, transformative, and universal agenda applicable to all countries. Nevertheless, countries must tailor it to their national circumstances.

The Sustainable Development Goals (SDGs) that lie at the heart of the agenda are meant to guide all countries' journeys toward sustainable development. While the goals and targets will resonate differently in different countries, depending on their level of development and other circumstances, there are few goals that do not require actions in every country.

The SDGs acknowledge the deep interdependencies among countries wrought by decades of globalization. They recognize the strong interdependencies across the three dimensions of sustainable development, evident in the increasing impacts of human activities on the Earth's ecosystems and their consequences for human livelihoods and wellbeing, especially of the poorest and most vulnerable.

The SDGs' universality and integrated nature represent a clear departure from the MDGs, which were principally a development cooperation agenda. This makes the 2030 Agenda truly transformative—it calls all countries to action; it recognizes that all countries are developing countries in common pursuit of a sustainable path to development; it charts such a path at global level; and it appeals to all countries to break with business-as-usual models going forward.

All countries have committed to work individually and collectively toward the achievement of the SDGs. All countries have agreed to make this agenda their own, and to internalize its ambitions, goals, and targets in national strategies, plans, and policies. Countries will have to confront a number of challenges as they aim to deliver on their commitments, rise to the agenda's high level of ambition, and adapt this global agenda to their national realities.

The purpose of this paper is to enumerate some of those challenges and to review how a small group of countries has begun to respond to them. It builds on four country case studies (with examples from a fifth) and three thematic papers produced as part of a joint initiative by DIE, ECDPM, EEA, KEI, OECD, SEI, and WRI. The studies focused on Germany, Korea, the Netherlands, and Sweden (Finland being the fifth country, whose experience was presented with the others at a May 2016 workshop held at the OECD in Paris). Three other papers focused on the EU's approach to the 2030 Agenda, how non-state actors shape and share responsibility for implementation of the agenda, and lessons for the new agenda from OECD countries' experience with promoting policy coherence in the context of development cooperation, respectively.

In synthesizing the seven studies, we address two broad types of challenges. Part I of this paper adopts the framework of policy coherence for sustainable development (PCSD) to examine how countries are addressing, first, the integrated nature of the 2030 Agenda (that is, the strong interdependencies across the goals and targets), and second, the universality of the agenda (that is, the need for all countries to internalize their interdependencies in their actions, to consider how domestic actions impact other countries and the global commons, and also to take account of new actors who may constrain as well as shape national policies—notably global corporations and civil society networks. Target 17.14 of the SDGs states: "Enhance policy coherence for sustainable development," and this framework should help to operationalize this commitment.

Part II of this paper considers more specifically how countries are preparing to implement the 2030 Agenda, in terms of:

- sustaining high-level political support;

- providing clear political direction to SDG implementation across the whole of government;

- updating national strategies and plans in light of the new global agenda;

- identifying gaps in national goals and targets vis-à-vis the SDGs; and

- engaging multiple stakeholders in preparations for SDG implementation, as well as in evaluation and review of progress.
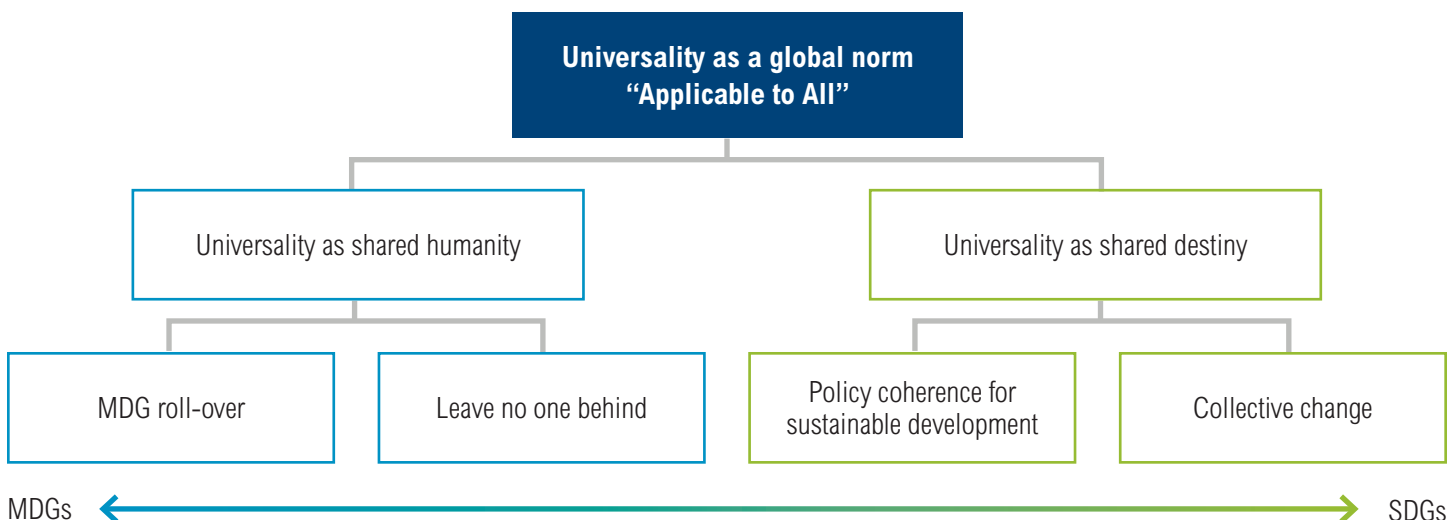
The two sets of challenges are related insofar as governments are, to varying degrees, taking explicitly into account integration, universality, and policy and institutional coherence as they devise their plans and design their institutional arrangements for SDG implementation. In the concluding section, a few observations and tentative lessons are drawn from a comparison of countries' early experiences, particularly considering the interrelatedness of the goals and the implications of universality for domestic policy formulation.

PART I: POLICY COHERENCE FOR SUSTAINABLE DEVELOPMENT

PCSD builds on a concept in the international development cooperation community—Policy Coherence for Development (PCD), which can be defined as "the synergistic interaction between foreign aid and all other development-related policy areas" (Carbone and Keijzer 2016: 1).[1] It was a way of alerting government policymakers to the possible contradictions between their stated development cooperation objectives and the actual impacts on developing countries of a range of other policies, to do with agriculture, trade, investment, technology, migration, among others. "Development-friendliness" was the touchstone, consistent with the spirit of the MDGs and their focus on such development outcomes as poverty eradication, universal primary education, and reducing child and maternal mortality, among others.

The SDGs represent a broader, more ambitious agenda than the MDGs, as noted above, though at the turn of the millennium the MDGs were themselves considered highly ambitious. The SDGs differ from the MDGs in two important respects, their universality and their integrated nature, which help shed light on how PCSD differs from PCD. We consider each in turn.

Figure 1 | **Unpacking "Universality" in the 2030 Agenda**

Source: Adapted from van der Heijden et al. (2014).

SDGs as a Universal Agenda

Following van der Heijden et al. (2014), the universality of the SDGs can be understood as having two dimensions (see Figure 1): universality as shared humanity, and university as shared destiny. The first captures the SDGs' aim to extend the benefits of sustainable development to all people without exception, that is, leaving no one behind, through an end to poverty and hunger; universal access to basic services like health, education, water, and energy; universal enjoyment of a decent quality of life; and universal empowerment of people to participate fully in economic and political life. The second captures their applicability to all countries without exception, with recognition of the need for adapting them to different national circumstances.

These two aspects of universality are connected and complementary. First, decisions taken in developed countries and, increasingly, in emerging economies impact the prospects for poverty eradication and inclusive, sustainable development in the rest of the world, whether positively—as, for example, when the former's imports from developing countries stimulate employment and growth, or negatively—as when their patterns of consumption and production, and associated greenhouse gas emissions, contribute to climate change and its adverse impacts on the poor and vulnerable in developing countries. Thus, it is difficult to conceive that SDG1, the eradication of poverty, can be achieved across generations in the event that we fail to achieve SDG13 on combatting climate change.

Second, while extreme poverty may be rare in most developed countries, there are sizeable populations who experience relative deprivation, not only in terms of income poverty but in access to quality education, health care, employment opportunities, and other factors contributing to quality of life. Thus, while there is a compelling moral case for a primary focus on ending extreme poverty (target 1 of SDG1), which is overwhelmingly found in developing countries, the work of the SDGs is not complete once that is achieved but relative poverty in all countries must also be reduced (target 2 of SDG1) and social protections extended to keep people from falling back into poverty (SDG target 1.3).
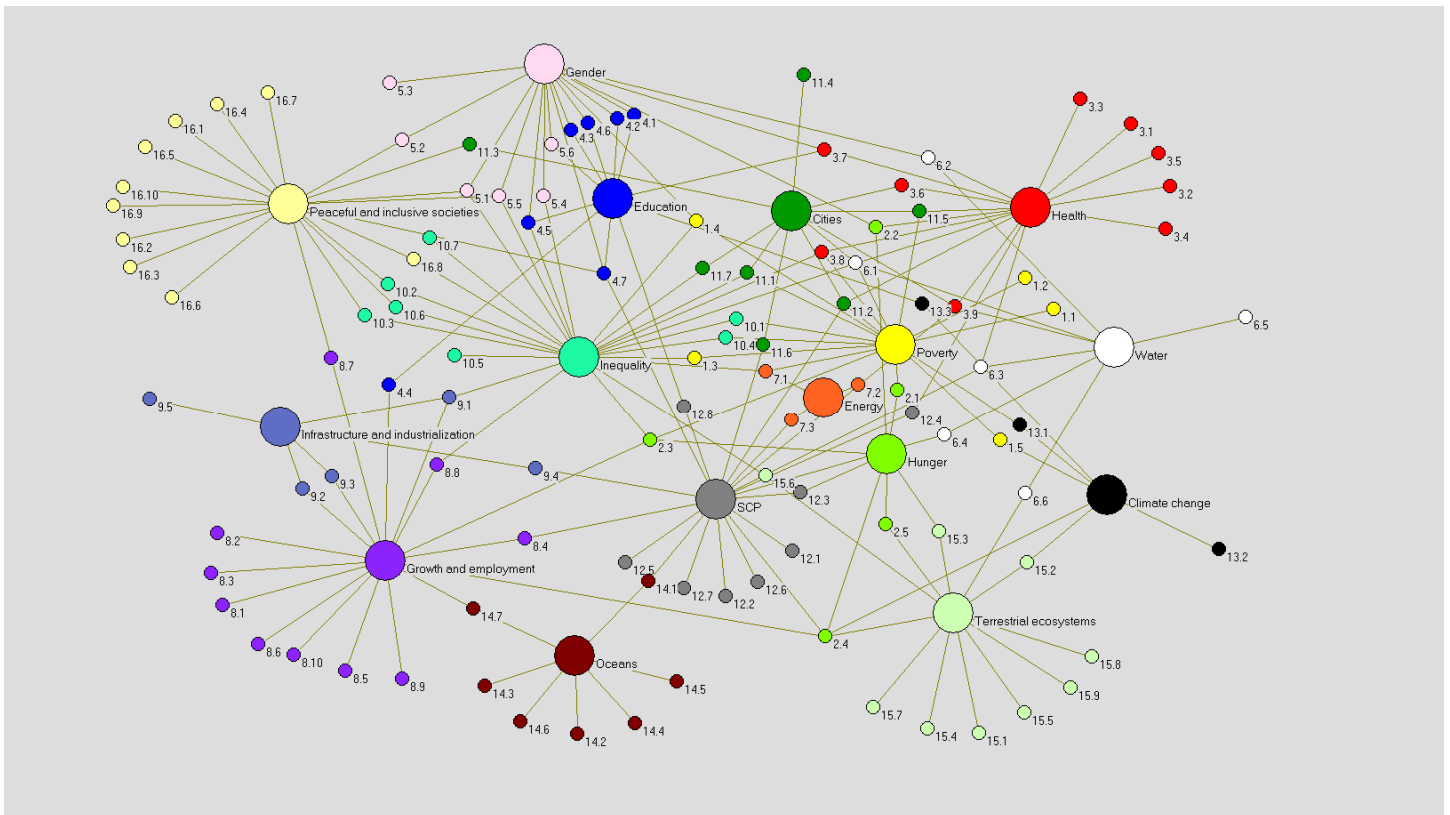
SDGs as an Integrated Agenda

There are a number of aspects to the integrated nature of the SDGs. One is the integration of the three dimensions of sustainable development in the goals framework, and to varying degrees, each of the 17 goals contains targets from the three dimensions. Another aspect encompasses important linkages across the goals and targets; in many cases these are positively reinforcing, while in others they are conflicting (Weitz et al. 2014).[2] It is critical to recognize these interdependencies and to analyze how they ought to shape the strategies and policies designed to achieve the goals, avoiding a situation where achieving one target undermines achievement of another. Some of the trade-offs can only be managed globally, through coordinated action by all countries. Thus, achieving sustainable energy for all (SDG6) while also tackling climate change (SDG13) will require that energy systems of developed and emerging economies evolve toward low- or zero-emissions energy systems, even as energy access is extended to the hundreds of millions lacking electricity and clean cooking fuels along the lowest-carbon path consistent with affordability. Such a path should also yield important health benefits as a result of improved indoor and outdoor air quality.

Figure 2 provides a conservative picture of the extent of the interlinkages across the 17 SDGs (as identified through the language of the targets), but even here the linkages are extensive. The network map emphasizes the need for an integrated consideration of the goals and targets, which implies coordination and coherence across policy domains. It does not provide detail on the nature of the linkages, but others are extending the analysis in this direction. A recent contribution by Nilsson et al. (2016) provides a scale for scoring the influence of one SDG on any other goal or target, from the strongest positive linkage ("indivisible") to the strongest negative linkage ("cancelling") (see Table 1). Other ways of mapping the interdependencies exist; here the important take-away message is that policy-making in respect of any single goal or target is likely to be improved if informed by an awareness of at least the most consequential linkages.

In short, the SDGs are a holistic agenda that regards the eradication of poverty and sustainable development as inextricably linked and requires recognition of interdependencies across goal areas and among countries' sustainable development efforts. Achieving the SDGs will imply many trade-offs among different societal goals but

Figure 2 | **Sustainable Development Goals as a Network Linked through Targets**

Source: LeBlanc (2014)
Note: Targets labels are the numerals which refer to them in the report of the Open Working Group on SDGs.

aligning multiple policies within and across countries can help to maximize synergies across goals and dimensions of sustainable development and minimize undesirable impacts from negative interlinkages. This is the essence of policy coherence for sustainable development (PCSD).

PCSD: A Simple Framework

Policy coherence for sustainable development (PCSD) starts from the premise that an array of policies across sectors and dimensions of sustainable development will be needed to deliver the SDGs and that, given the integrated nature of the goals and interdependencies among targets, it will be important to examine interactions among different policies. This is both to manage and minimize negative effects of potential trade-offs and to exploit synergies wherever possible. Given the deepening interdependencies among countries wrought by globalization and the rising human impacts on the global environment, it is also

necessary to consider how policies in one country affect other countries, particularly the poorest, and the global commons. Based on work of the OECD, Figure 3 captures the main elements of PCSD:

Following a typology developed by the work of UNECE/OECD/Eurostat on measuring sustainable development (2014),[3] three dimensions of policy coherence for sustainable development can be distinguished (which map into the figure above):

Here and now: whether domestic policies in pursuit of the SDGs appropriately balance social, economic, and environmental objectives; whether policies relating to one resource (e.g., water) are consonant with or undermine other sectoral policy objectives (e.g., health, energy, food security); also whether the benefits of sustainable development are equitably shared within a country. (See elements 1 and 2 of Figure 3.)

Table 1 | **Goals Scoring**

INTERACTION	NAME	EXPLANATION	EXAMPLE
+3	Indivisible	Inextricably linked to the achievement of another goal.	Ending all forms of discrimination against women and girls is indivisible from ensuring women's full and effective participation and equal opportunities for leadership.
+2	Reinforcing	Aids the achievement of another goal.	Providing access to electricity reinforces water-pumping and irrigation systems. Strengthening the capacity to adapt to climate-related hazards reduces losses caused by disasters.
+1	Enabling	Creates conditions that further another goal.	Providing electricity access in rural homes enables education, because it makes it possible to do homework at night with electric lighting.
0	Consistent	No significant positive or negative interactions.	Ensuring education for all does not interact significantly with infrastructure development or conservation of ocean ecosystems.
−1	Constraining	Limits options on another goal.	Improved water efficiency can constrain agricultural irrigation. Reducing climate change can constrain the options for energy access.
−2	Counteracting	Clashes with another goal.	Boosting consumption for growth can counteract waste reduction and climate mitigation.
−3	Cancelling	Makes it impossible to reach another goal.	Full protection of natural reserves excludes public access for recreation.

Source: Based on Nilsson et al. (2016a).

Elsewhere: whether domestic policies adequately internalize extra-territorial impacts on other countries, notably poor countries' development prospects—the familiar concern of PCD, and on the global commons (e.g., the climate system, oceans). (See elements 3 and 4 of Figure 3.)

Later: whether policies adopted today adequately internalize the impacts on future generations, including through their impact on the stock of assets (natural, economic, human, social) available to support a standard of wellbeing of future generations at least comparable to that enjoyed by the present generation. (See element 5 of Figure 3.)

The first dimension of policy coherence relates principally to policy effectiveness and efficiency—whether the chosen mix of policies increases or lowers the costs to society of achieving a set of policy objectives (as reflected for example in the SDGs). Put differently, can we identify policy combinations which yield "triple wins" in the economic, social, and environmental dimensions of sustainable development. The second and third dimensions of policy coherence relate more explicitly to questions of equity, as per the Brundtland Commission report (WCED, 1987), with the second referring primarily to reducing inequali-

ties and addressing inequities among countries, and the third to inter-generational equity. In specific cases, there may be some blurring of the boundaries between these categories, for example, if policy combinations are designed to balance the three dimensions of sustainable development, they should by implication factor in considerations of future generations' wellbeing.

This framework does not provide normative guidance on how to design policies and achieve coherence among them in support of the SDGs. Rather, it helps to structure our thinking about how coherent policies can help achieve the SDGs.

Table 2 provides a few illustrations of policy coherence for sustainable development challenges currently being implemented in various countries. Some policies can have spillovers on SDG achievement domestically, others internationally, and still others both. Diagnosis is only a first step, which needs to be accompanied by impact assessment (preferably quantifying the extent of positive or negative impacts), and, if necessary, by design of corrective policies.

Figure 3 | Policy Coherence for Sustainable Development

PCSD

MAIN OBJECTIVES

1. Foster synergies across economic, social, and environmental policy areas
2. Identify and address cross-sectoral policy trade-offs and synergies (e.g., within a nexus)
3. Reconcile domestic policy objectives with internationally agreed objectives
4. Address cross-border and international spillovers of domestic policies
5. Align near-term policies with longer-term policy objectives

SUSTAINABLE DEVELOPMENT

Sources: Adapted from OECD (2015).

Broadening the Focus from PCD to PCSD

A dedicated group of experts within governments and in civil society has coalesced since the mid-2000s around work to advance policy coherence for development (PCD). They have done valuable work to sensitize civil servants to a "development-friendly" litmus test. Ultimately, however, commitment to policy coherence for development is a matter of political will, and work remains to garner the necessary political support to effect key policy changes.

With the SDGs, we are moving from "conventional development" toward "sustainable development." The difference is clear: conventional development focuses on economic and social benefits here and now, and takes ecosystems for granted as stable and reliable. However, we have seen that the way economic growth is generated in our global economy often leads to environmental degradation and therefore, in the longer run, threatens to undermine the livelihoods and wellbeing of the people who depend most on the natural resource base, generally the poor. Sustainable development requires acknowledging that the natural resources on which human wellbeing depends (water, land, materials) are finite. With the SDGs we now need to work within those limits, recognizing at the same time the crucial role that science and technology play in addressing certain resource constraints. The SDGs are also explicit about the importance of addressing inequalities within and among countries, where conventional development models have been largely agnostic about distributional issues, at least until very recently.

Table 2 | Examples of Cross-Sectoral, Cross-Border Impacts of Policies

POLICY/MARKET SIGNAL/BEHAVIOR	POTENTIAL CROSS-SECTORAL, CROSS-BORDER IMPACTS	RELEVANT SDG(S)
Biofuels mandate	Cropping patterns, associated land and water use in developing countries	2, 6, 15
Fossil fuel subsidies	Greenhouse gas emissions, climate change impacts, overfishing, overextraction of groundwater for agriculture	2, 6, 7, 8, 9, 12, 13, 14
Fast fashion	Employment but at low wages and possibly under unsafe conditions in developing countries	1, 8, 9, 12, 17
Agricultural subsidies	Trade distortions, natural resource depletion, undermining competitiveness of small food growers in developing countries	1, 2, 15, 13, 17

Source: Authors' elaboration.

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Over the past several decades, we have learned that certain development paths involve serious trade-offs—across the three dimensions of sustainable development, across generations, and across countries and their populations. Thus, a country's carbon-based, energy-intensive growth strategy may be effective in lifting large numbers of people out of poverty now, but the emissions of carbon and other pollutants (e.g., fine particulates) also cause serious damage to people's health at home and in other countries, to the health of the planet, and to the wellbeing of future generations. Can we identify growth paths that minimize these trade-offs or that actually yield co-benefits by raising people out of poverty, improving people's health, and also improving the health of the planet? These are precisely the sorts of co-benefits and win-win outcomes that are unfolding in a growing number of countries and that are being documented and analyzed in the New Climate Economy (NCE) reports.[4] Thus, work to promote policy coherence for sustainable development complements and reinforces the analytical, policy, and practical efforts to devise viable alternatives to "business-as-usual" development pathways.

PART II: SDG READINESS: HOW ARE GOVERNMENTS FARING?

As policymakers prepare national SDG implementation strategies, a number of challenges present themselves. All countries must confront and grapple with the ambition of the agenda and its breadth—17 SDGs covering the gamut of social, economic, and environmental concerns. The ambition raises questions about prioritization in the face of limited resources and limited political capital. A further challenge is the complexity of the 2030 Agenda, which contains a large number of interrelated goals and targets. governments are accustomed to working in "silos" and, while there are clearly reasons for the durability of this model, there is also recognition of the risks from failing to account for key interdependencies across sectors, or across goals and targets. The integrated nature of the SDGs presents an opportunity for a more coordinated, coherent, and ultimately effective approach to policymaking. Whether governments seize upon this opportunity depends on the expected net benefits from such a new departure toward policy integration and coherence.

Providing Political Direction and Coordinating SDG Implementation

Countries' approaches to integrating the 2030 Agenda with existing national strategies and building national ownership vary considerably, even within the small selection of OECD countries studied here. How this integration is being accomplished sheds light on how governments view the 2030 Agenda, whether as an agenda pertaining largely to development cooperation or as one with relevance also to domestic policy challenges.

It is understandable that, in many countries, foreign ministries would have a strong hand in initial follow-up of the SDGs, given their central role in negotiating it. But if this agenda is to resonate across government it must not be perceived as exclusively the preserve of international relations. One risk is that the SDGs are perceived largely as a new development cooperation agenda, to be confined mostly to development cooperation agencies and ministries of foreign affairs. Another perhaps more prevalent risk is that the 2030 Agenda is treated, effectively, as two discrete agendas—one for domestic action, one for international cooperation. Taking a whole-of-government approach necessarily emphasizes the connections between the domestic and international spheres, and considers how all relevant policies affect "here and now," "elsewhere," and "tomorrow."

In the countries studied here, determined efforts are being made to broaden ownership of the 2030 Agenda across multiple government ministries as well as to engage other stakeholders in coordinating implementation.

Some countries have high-level coordination bodies that oversee planning for implementation of Agenda 2030. For instance, in **Germany**, a key mechanism is the Federal Committee of State Secretaries for Sustainable Development (*Staatssekretärsausschuss für nachhaltige Entwicklung – SNE*), which comprises state secretaries from all federal ministries and is chaired by the Head of the Chancellery. This arrangement is thought to have contributed to reducing conflicts and fostering cooperation among ministries (Pisano et al. 2013).

The German Parliament, the *Bundestag*, also has a prominent role to play in overseeing the 2030 Agenda through the Parliamentary Advisory Council on Sustainable Development (*Parlamentarischer Beirat für Nachhaltige Entwicklung—PBNE*), which was instituted in 2004 and

stands alongside the multi-stakeholder German Sustainable Development Council. In January 2016, a motion was tabled for a Bundestag decision on the implementation of the 2030 Agenda, recalling earlier decisions by the Bundestag on the topic, including a decision made in December 2014 that the national implementation of the new agenda should conform with the budgetary and financial policy of the federal government. The motion encourages government to continue its active role in the implementation of the new agenda, and particularly focuses on Germany's global role, while also calling for more ambition in areas that are challenging for Germany, including sustainable consumption and biodiversity (Bundestag 2016).

In **Sweden**, in January 2016, the government officially launched its national action on Agenda 2030 at an event with representatives from government, civil society, municipalities, academia, and the private sector. The country is now in the process of developing a national implementation scheme. An independent multi-stakeholder committee, the National Delegation for Sweden's Implementation of Agenda 2030, has been appointed by the government to prepare a proposal for an action plan by March 2017 (Weitz and Nilsson 2016). Its members have experience ranging across human rights, corporate social responsibility (CSR), environment, and development cooperation. The Swedish government has made several statements expressing high ambition and commitment to lead on SDG implementation through coherent policy (Weitz and Nilsson 2016).

As for the **Netherlands**, the government is taking an inter-ministerial approach to preparing for implementation. A National Coordinator for Implementation of the Global Goals was appointed in January 2016. He is currently based at the Ministry of Foreign Affairs, which temporarily assumes a light coordinating role.[5] The National Coordinator has made an inventory of government policies for all SDG targets and will prepare a plan of action for the implementation of the SDGs in the Netherlands. His role is also to stimulate initiatives by the private sector, civil society organizations, and knowledge institutions. In due course, it is expected that coordination of national (i.e., domestic) 2030 Agenda implementation will be moved to another ministry, for example, the Ministry of Infrastructure and Environment, while international implementation will continue to be handled by the MoFA. Departments are responsible for implementation of the targets that are in their policy areas; because these often overlap, this requires close collaboration among departments. Questions remain concerning how linkages between domestic and international policies will be taken into account, and how engagement of the whole of government will be ensured.

Korea, in preparation for the inter-governmental UN negotiation of the 2030 Agenda, established an inter-ministerial Task Force on the Post-2015 Development Agenda in December 2014. Its remit was both to contribute to Korea's position during those negotiations and to think ahead about potential approaches to establishing a national implementation framework for the agenda. Fifteen government ministries and agencies participated in the task force, ranging from the Office of Government Policy Coordination under the Prime Minister to the Ministries of Foreign Affairs; Strategy and Finance; Education; Science, ICT and Future Planning; Agriculture, Food, and Rural Affairs; Health and Welfare; and others (Kim 2016).

Now that the 2030 Agenda has been adopted, the government plans to utilize the existing institutional architecture to follow up. In particular, the Office of Government Policy Coordination is expected to have a strong hand in coordinating cross-ministerial consensus-building on a plan for implementing the agenda. That office is also soon to take over, from the Ministry of Environment, the functions of facilitation and coordination of GHG mitigation policies. In that capacity it will have considerable power not only to set the national mitigation target but also to make sectoral allocations for achieving the target, with each relevant government agency expected to develop and implement sectoral policy measures to meet the sector target.[6]

In the case of **Finland**, there is a 2030 Agenda "hub" and coordination secretariat situated in the Prime Minister's Office, which connects to multiple actors and networks in government and in the larger society. One government network is the Sustainable Development Coordination Network, which brings together all ministries and in turn liaises with the multi-stakeholder National Commission on Sustainable Development, chaired by the Prime Minister. This bears important similarities to the German set-up. The Ministry of Foreign Affairs, which is charged with the international cooperation aspects of the 2030 Agenda, coordinates with those responsible for domestic implementation, namely, the PM's Office and Ministry of Environment, through the new hub and coordination secretariat. The lead role of Environment raises a question: how far are the social ministries to be directly engaged in SDG implementation?

The **EU** recognizes the opportunity presented by the SDGs to show political leadership. It also has a tradition of pushing policy coherence and consistency. PCD is already a legal obligation under the EU treaty and the Commission decisions are all subject to scrutiny for coherence. But the complexity of regulating for 28 member states means that the EU's proposed plans for implementation of the 2030 Agenda will only become clear in late 2016. However, the decision to assign sustainability, previously under the Environment Commissioner, to First Vice President Frans Timmermans brings the SDGs to the center of EU governance. High Representative for Foreign Affairs and Vice President of the Commission Federica Mogherini's new EU Global Foreign and Security Strategy also reflects and echoes the SDGs. A mapping of all EU policies that require changes is expected from the Commission in November. Nevertheless, the challenge of establishing an effective, efficient, and coherent policy framework to deliver the SDGs across the European Commission and the 28 member states is daunting. The question remains open, therefore, as to how far the EU will demonstrate renewed political commitment to sustainable development and whether it can articulate a coherent SDG implementation plan based on the European context and the principle of subsidiarity (Gregerson et al. 2016).

To sum up, the degree of political commitment and priority accorded SDG implementation varies across countries, though at this early stage it generally remains high among the countries studied. Most of them have translated that high priority into high-level coordination of government implementation efforts. This is the case in three of the countries where the center of government (Chancellery, PM's Office) is involved in coordination of implementation plans. One of those three, namely Korea, has assigned coordination to an office under the Prime Minister responsible for policy coordination, effectively acknowledging the importance of policy coherence to implementing the SDGs. In a fourth country, namely Sweden, an independent committee has been given responsibility by government to coordinate implementation planning, while in a fifth, the Netherlands, coordination is still situated in a single ministry, though in future it is expected that coordination will be shared between lead ministries responsible for international aspects and domestic aspects, respectively. Although the European Commission has recognized the importance of centralizing responsibility for sustainability by assigning it to the First Vice President, the EU as a whole would seem the least advanced in terms of defining a coherent coordina-

tion structure for delivering the 2030 Agenda across its member states and the European Commission. This is not surprising given the EU's supra-national character and the need to reach a consensus with member states.

Aligning the SDGs with Existing Strategies

For many years, the study countries have had national sustainable development policies and strategies in various shapes and forms. It is natural that existing strategies or other planning instruments should be the first point of reference when considering how to "nationalize" the SDGs (UN 2015: para 78). A number of the countries reviewed have ongoing processes to update their national strategies or other relevant policy frameworks, facilitating alignment with the SDGs.

Germany's national sustainable development strategy, originally formulated in 2002, will provide a key framework for achieving the SDGs. Work on revising it in the light of Agenda 2030's ambition and goal structure is scheduled to be completed in the second half of 2016 (Bundesregierung 2016a).

In preparing the new edition of its National Sustainable Development Strategy, the German government is defining the need for action by Germany in relation to each individual SDG. In so doing, it intends to factor in the international dimension of Germany's actions in an appropriate manner. "For the German government, the universal applicability of the Agenda means that it will make appropriate contributions towards meeting all 17 sustainable development goals—both in its national policies and internationally" (Bundesregierung 2016a: 4).

The draft paper by DIE, prepared as an input to this synthesis working paper (Scholz et al. 2016), summarized the recommendations for the new strategy that were elaborated by the German Council for Sustainable Development, mentioned in the public consultation process, and expressed by development and environment NGOs. A draft of the new strategy was published for consultation on 31 May; it has the following characteristics:

- As recommended, the strategy has been restructured to reflect better the 17 SDGs.[7]

- Domestic policy changes still dominate the goals and indicators, the international dimension has been enhanced moderately, mainly with regard to development cooperation. The draft German report for the

HPLF gives a better overview of how Germany will enhance its activities at global level and in international cooperation for the advancement of the goals (Bundesregierung 2016a).

- ■ Recommendations for strengthening the sustainability architecture were either not taken up (include the sustainability principle in the Constitution, issue (bi) annual reports on implementation by the Chancellery in the Parliament, give the Parliamentary Advisory Council on Sustainable Development a permanent status), or are still "under consideration" (improve inter-ministerial cooperation on goal achievement). The participation by state and local levels of government in implementation and reporting, as well as complementary engagement by non-state actors, is to be augmented so as to balance top-down political commitment to the SDGs with bottom-up support and action.

Likewise, following the adoption of the 2030 Agenda, the political priorities of Germany's development cooperation policy are based on its five core areas (People, Planet, Prosperity, Peace, and Partnership) (Bundesregierung 2016a). Of all the countries studied, Germany has probably gone farthest in specifying the changes to be made to existing strategies in order to pave the way for effective SDG implementation.

In the case of **Korea**, the timing of the SDGs' negotiation and adoption was also opportune, in that the government was in the process of preparing the third National Basic Plan for Sustainable Development, adopted in November 2015 and covering the period 2016–2035. The Plan builds upon earlier documents, notably the national sustainable development strategy originally adopted in 2005 as a vehicle for implementing the "National Vision for Sustainable Development" as well as subsequent revisions/ updates. Since the late 2000s, Korea has also pursued green growth as a new pathway toward sustainable development to address three key challenges: climate change, energy security, and industrial competitiveness, including through a National Strategy (to 2050) and a Five-Year Plan for Green Growth.[8]

The SDGs were actively considered in the development process of the Third Plan, especially regarding its structure (see Annex 1). It is expected to be revised in line with the implementation framework for the 2030 Agenda, which will be prepared in the coming year (Kim 2016).

In terms of international cooperation, "supporting implementation of the SDGs in developing countries" defines the vision of Korea's latest strategic plan for development cooperation, with a particular emphasis on the areas of young women's health, education, and agriculture and rural development (Kim 2016).

In the **Netherlands**, the approach to the new agenda to date has given prominence to the development cooperation dimension as well as environmental policies domestically. For the most part, it has not been viewed holistically in its social, economic, and environmental dimensions. It is not anticipated that the existing development agenda will be modified fundamentally in light of the SDGs. Rather, the focus is mainly on how to fit the SDGs into the existing strategy (van Esveld 2016). The domestic action plan for implementation of the SDGs will build on existing policies, like the green growth strategy transmitted by the executive to the Parliament in October 2011.[9, 10] Like Korea, the Netherlands has thus far been pursuing the domestic and international (mostly development cooperation) aspects of the 2030 Agenda along parallel tracks.

In the case of **Sweden**, the original National Sustainable Development Strategy from 2002 was subsequently revised in 2004 and 2006. From 2006 onward, the momentum behind the NSDS faded and plans to revise it in 2010 never materialized. A weakness of the NSDS was that it had no legal basis of its own and mostly reiterated policy objectives contained in various extant policies. For example, the 2004 revision reflected the fact that, in 2003, the Swedish Parliament adopted a new policy for sustainable and equitable global development—the Swedish Policy for Global Development (*Politik för global utveckling,* or *PGD*), which extended the responsibility for equitable and sustainable global development to all policy areas in the spirit of policy coherence for development.

The PGD continued to influence the work of government offices, albeit with diminished momentum over time. Efforts are now underway to revitalize it in the context of the SDGs and it is being put forward as one of the key tools for implementation. In aiming to revitalize the PGD, government ministries were mandated, under coordination by policy coherence focal points, to prepare action plans that accounted for how their work relates to the SDGs and consequently how it links with other ministries' work. The action plans were presented in the second quarter of 2016 and are expected to feed into the National Delegation's proposal due in 2017, as well as the government's communication to the Parliament on the PGD.

In addition, in April 2016, the government tasked about 80 government agencies and county administrative boards to map and evaluate how their work contributes to the achievement of the SDGs, along both domestic and international dimensions, and to report on this by August 2016 (Regeringskansliet 2016).

Sweden's budget bill for 2015 requested a review of the Swedish development cooperation policy framework in response to this new agenda (Weitz and Nilsson 2016). Following adoption of Agenda 2030, the government convened a dialogue on how to reflect Agenda 2030 in Swedish development cooperation, in which the Swedish Ambassador for the 2030 Agenda emphasized the importance of both the international and national agendas (Regeringskansliet 2015b).

Finally, in the case of **Finland,** the latest strategy for sustainable development (*The Finland we Want by 2050.*

Society's Commitment to Sustainable Development) was adopted in December 2013 and updated in April 2016 to be in line with the 2030 Agenda for Sustainable Development (Government of Finland 2016). The commitments contained in that document have been aligned with the 17 SDGs (see Figure 4).

The **European Union** is also in the process of formulating an official plan of action for implementation at regional level. While the plan has not yet been released, the European Commission is looking into both the internal (intra-EU) and external dimensions of implementation (Gregerson et al. 2016).

These efforts should be viewed in the context of the EU's experience in pursuing a Union-wide sustainable development strategy. An EU Sustainable Development Strategy (EU SDS) was launched in 2001, and revised in 2006 and 2009. While being assessed as a comprehensive sustain-

Figure 3 | **Finland: 2050 SD Commitments Aligned with the SDGs**

Source: Annika Lindblom, presentation at WRI/OECD Workshop, 2–3 May 2016.

ability strategy, it has been criticized for lacking owner-
ship and a governance mechanism for implementation;
it has not been actively pursued since its last revision
(Hackenesch et al. 2016). Meanwhile, the Europe 2020
Strategy, a 10-year strategy for growth and jobs, has been
identified as the main avenue for SDG implementation in
Europe (Gregerson et al. 2016). First Vice-President Tim-
mermans has recognized the need for revisiting, adjusting,
and extending that strategy in light of the 2030 Agenda.
Indeed, a mapping communication is due to be released in
autumn 2016 which will indicate what policy changes may
be needed to address the SDGs. Some civil society critics
are skeptical of linking EU implementation of the SDGs to
the Europe 2020 strategy, arguing that it "is not a sustain-
able development strategy" (Berger 2015). On the other
hand, such linkage could effectively bring the SDGs into
the core of the EU's economic development strategy.

Another important piece of the puzzle is the new EU
Global Strategy, which Vice-President Mogherini pub-
lished at the end of June 2016.[11] The strategy defines EU
foreign and security policy (beyond development policy)
(Gregerson et al. 2016) and takes into account the SDGs
and what they may mean for revamping external actions
of the European Union. The Strategy notes: "Echoing
the Sustainable Development Goals, the EU will adopt a
joined-up approach to its humanitarian, development,
migration, trade, investment, infrastructure, education,
health, and research policies, as well as improve horizon-
tal coherence between the EU and its member states."[12]
This new EU Global Strategy has the potential, as an
overarching policy, to catalyze greater coherence and
improved collective EU external action in the direction of
sustainable solutions across all policy fields dealing with
interdependent global challenges.

The European Consensus on Development, which contains
a high-level political commitment to policy coherence for
development, is also being revised in light of the 2030
Agenda.[13] Discussions on that have just begun, with vari-
ous consultations planned—including during the HLPF—
and a revised policy is expected by autumn 2016.

It is the combination of these three strategies—Europe
2020, the EU Global Strategy, and the European Consen-
sus on Development—and the revision of two of them,
which constitute the EU's response to the 2030 Agenda,
not any one strategy alone.

In sum, in several of the study cases, governments have
seized the opportunity of a review and renewal of existing
sustainable development strategies to refocus and align those
strategies with the SDGs, in some cases identifying shortcom-
ings in the existing strategy when examined in light of the
new global goals. In one case, Sweden, it was not the NSDS
that was revisited but a longstanding national policy aimed at
promoting policy coherence for development (PCD) that is
to be adjusted and revitalized in light of the 2030 Agenda.

The 2030 Agenda offers the opportunity to forge closer
links between NSDS and development cooperation strate-
gies and policies, which have traditionally been pursued
on largely independent tracks by different parts of govern-
ment and segments of civil society. A policy coherence
lens can provide precisely the right focus for such efforts
by bringing a range of domestic and international policies
into a common SDG frame.

Assessing Gaps and Setting Priorities

Broadly aligning the 2030 Agenda with existing strategies
is only a first step in adapting it to national circumstances.
The 2030 Agenda contains at its core a set of global goals
and targets. Particularly at target level, countries will need
to compare existing national commitments to the SDGs.
A gap analysis can achieve two key objectives: first, to flag
where, for a given SDG target, there is either no or a less
ambitious national target; and second, to assess, where
there are comparable targets in SDGs and at national
level, whether the country is performing well enough and
is on track to achieve the SDG target. Elements of both
these objectives are found in the gap analyses underway or
planned in the countries studied.

A recent OECD-wide assessment of SDG readiness was
undertaken for Bertelsmann (Kroll 2015), which gauged
countries' performance on a common set of indicators meant
to measure progress against the SDGs (two per goal with the
exception of SDG17 for which there are none) (Table 3).[14]

A preliminary gap analysis in **Germany** based on a com-
parison of the new draft sustainable development strategy
with the SDG framework shows some important additions
and suggests that there are a number of areas that war-
rant greater attention. New goal areas are the reduction of
relative poverty (SDG1), inequality in Germany (SDG10),
which is to be measured by the Gini coefficient, water
management and protection of oceans and seas (SDG6
and14), sustainable consumption and production (SDG12)
related to indicators such as the market share of certi-

Table 3 | Highest and Lowest Rated SDG Indicators for Selected Countries

COUNTRY	HIGHEST-RATED INDICATORS	LOWEST-RATED INDICATORS
Finland	■ 1.1 poverty rate ■ 1.2 poverty gap ■ 3.2 life satisfaction ■ 4.2 PISA results ■ 5.1 share of women in national parliaments ■ 7.2 share of renewable energy in TFEC ■ 9.2 R&D expenditure ■ 11.1 particulate matter ■ 13.2 GHG emissions per GDP ■ 14.1 Ocean Health Index ■ 16.2 Transparency Corruption Perceptions Index	■ 7.1 energy intensity ■ 12.2 domestic material consumption
Germany	■ 1.2 poverty gap ■ 15.1 terrestrial protected areas	■ 6.1 freshwater withdrawals as percent of total internal resources ■ 12.1 municipal waste generated ■ 15.2 Red List Index for birds
Korea	■ 2.2 obesity rate ■ 3.1 healthy life expectancy ■ 4.2 PISA results ■ 9.1 Gross fixed capital formation ■ 9.2 R&D expenditure ■ 11.1 particulate matter ■ 14.2 overexploited fish stocks ■ 15.2 Red List Index for birds	■ 1.2 poverty gap ■ 2.1 gross agricultural nutritional balances ■ 5.1 share of women in national parliaments ■ 5.2 gender pay gap ■ 6.1 freshwater withdrawals as percent of total internal resources ■ 13.1 production-based energy-related CO2 emissions ■ 13.2 GHG emissions per GDP ■ 15.1 terrestrial protected areas
Netherlands	■ 6.2 population connected to wastewater treatment ■ 8.1 GNI per capita ■ 12.2 domestic material consumption ■ 15.1 terrestrial protected areas	■ 2.1 gross agricultural nutritional balances ■ 5.2 gender pay gap ■ 6.1 freshwater withdrawals as percent of total internal resources ■ 7.2 share of renewable energy in TFEC ■ 11.1 particulate matter ■ 13.1 production-based energy-related CO2 emissions
Sweden	■ 5.1 share of women in national parliaments ■ 6.2 population connected to wastewater treatment ■ 7.2 share of renewable energy in TFEC ■ 8.2 Employment-to-population ratio ■ 9.2 R&D expenditure ■ 11.1 particulate matter ■ 13.1 production-based energy-related CO2 emissions ■ 13.2 GHG emissions per GDP ■ 16.2 Transparency Corruption Perceptions Index ■ 17.1 Official development assistance	■ 4.2 PISA results ■ 15.1 terrestrial protected areas

Notes: (i) Numbers in the table refer to the indicators used in the study for evaluating performance vis-à-vis a given goal – as there are two indicators per goal, 1.1. and 1.2. refer to the two indicators for SDG1. (ii) Indicators listed are those for which a country graphs as being in the top 1–5 and the bottom 28–34 within the sample of 34 OECD countries. Most countries have more than three indicators that are either in the top or bottom five ranking.

Source: based on Kroll (2015) for Bertelsmann.

fied products, consumption-related energy use and CO_2 emissions, and sustained and inclusive economic growth (SDG8), which includes a new indicator on social and ecological standards in global value chains of the textile sector. Omissions are apparent with regard to infrastructure, industry, and innovation (SDG9), which refers only to the old indicator on expenditure for R&D, and to inequalities between countries (SDG10), which does not appear at all. SDG16 is interpreted only with regard to security and omits any reference to effective and inclusive institutions. SDG17 has been broadened to include the number of students from developing countries and LDCs enrolled in German universities to study mathematics, informatics, natural sciences, and engineering, and imports from developing countries and LDCs, in addition to the 0.7 percent ODA target (Scholz et al. 2016; Bundesregierung 2016b). A comparison of the German-identified priorities and the relative shortfalls illustrated in Table 3 suggests that, while using quantitative indicators to identify gaps may be scientifically and technically informed, priority-setting is ultimately a political exercise. So, although Germany scores relatively highly compared with other OECD countries on the poverty gap indicator, addressing relative poverty and inequality should be a German priority in the 2030 Agenda.

Sweden has yet to undertake a gap analysis, which will be used as a basis for identifying Swedish priorities for implementation. The analysis is expected to cover the extent to which Sweden is reaching the goals set out in the agenda and to identify where interventions are needed. This will also include identification of potential goal conflicts and synergies (Weitz and Nilsson 2016).

Already, the joint drafting process of the ministries' action plans for the PGD, mentioned above, has involved cross-ministerial consultations and collaboration and has helped to bring interlinkages among different policy objectives (as outlined in the SDGs or national policy) to light. Goal conflicts were highlighted in the following areas: capital flight, sustainable energy, sustainable business and human rights, migration and development, security and development, and sustainable consumption and production.[15]

In 2015, the Stockholm Environment Institute (SEI) presented a pilot study focused on what the SDGs could mean for Sweden (Weitz et al. 2015). It reviewed the status, trends, and policy efforts for a selection of targets, and the issues they raised in a Swedish context, as

a trial for a more formal and detailed exercise, such as a comparative gap analysis. The following analytical challenges for assessing performance at the national level were identified:

- **Narrowing down the set of relevant targets:** Eliminating from consideration those which the country has already achieved and where there is reason to expect continued delivery; complicated by many targets being stated in either qualitative terms or complete elimination of a phenomenon.

- **Interpreting targets:** At the global level, the formulation of many targets is broad, sometimes multidimensional, and often imprecise; therefore, further specification may be needed to identify the relevant issue or challenge a target raises in a particular setting and identify appropriate indicators (and data) for measuring a country's performance;

- **Adapting targets:** a country needs to consider the appropriate level of national ambition vis-à-vis a particular SDG target, bearing in mind the global ambition as well as the country's previous achievements, needs, and capabilities. This involves analyzing the issues raised by a target from the perspective of a country's domestic policy agenda; its development cooperation agenda; and from the perspective of global collective goods.

In the case of the **Netherlands**, an inventory of existing and announced government policy for all 169 targets was completed at the beginning of June 2016.[16] This inventory is based in part on the analysis that the Environmental Assessment Agency (PBL, an autonomous, partly government-funded think tank) has done for the "environment-related" goals and targets of the SDGs (Lucas et al. 2016).

At the request of the Ministry of Foreign Affairs, the Ministry of Economic Affairs, and the Ministry of Infrastructure and Environment, PBL completed a study in January 2016 that mapped the national policy challenge for the environmental SDGs by looking at how the SDGs relate to existing environmental goals and policies. A total of 41 targets spread over 13 goals (out of 169 and 17 respectively) were considered; the targets under goals 1 (poverty alleviation) and 17 (means of implementation) were not included.

PBL distinguishes among three categories of environment-related SDG targets:

1. **The SDG targets that are already completely covered by existing national goals** (content-wise). This category is the largest. The targets in this category have to be adjusted only in terms of level of ambition of the goal and timeframe. Many of the existing EU goals have 2020 as their timeframe. At European level, there are already new goals for energy and climate set for 2030, while the adjustment of other goals is still in progress or has not yet started. This first category of SDG-targets refers principally to the goals on water (goal 6), energy (goal 7), and terrestrial biodiversity (goal 15).

2. **SDG targets that are partly covered by one or more existing goals.** In this category are targets around agriculture (goal 2), infrastructure and industry (goal 9), cities (goal 11), and sustainable consumption and production (goal 12). For this category, targets may need to be set for the Dutch context to cover those missing. The targets that are already covered should be adjusted only in level of ambition and timeframe.

3. **SDG targets that are not covered by existing goals.** This third, smallest, category consists of the targets for sustainability education (4.7), promoting knowledge on sustainability (12.8) and education and awareness raising on climate mitigation, adaptation, and "early warning" (13.3). These tend to fall into the category of instrumental targets that contribute to output and outcome-oriented targets, for example, reduced GHG emissions, or smaller ecological footprints. For these, it would be important to check whether it makes sense to formulate national targets but, even without a specific target, there can still be policies to promote sustainability education and awareness raising.

PBL's overall assessment is that various targets on air and water quality can be achieved if current policy is strengthened whereas, to achieve the targets on food waste and the environmental pressure on nature, a fundamental policy review is needed (Lucas et al. 2016).

A more complete analysis would be needed to identify where other gaps may lie beyond the environment-related targets, but the Bertelsmann study (see Table 3) points to at least one area of possible social concern—the gender pay gap, while the poor performance on production-related greenhouse gas emissions suggests changes that are needed in economic structure and/or production technologies.

Korea has yet to undertake a gap analysis based on the SDGs, but its national green growth strategy provides some indication of where its policy priorities lie in coming years. There are 10 specific policy directions outlined,[17] with a strong emphasis on climate actions and little on other areas covered by the SDGs:

- Effective mitigation of greenhouse gas emissions

- Reduction of the use of fossil fuels and the enhancement of energy independence

- Strengthening the capacity to adapt to climate change

- Development of green technologies

- The "greening" of existing industries and promotion of green industries

- Advancement of industrial structure

- Engineering a structural basis for the green economy

- Greening the land, water, and building green transportation infrastructure

- Bringing green revolution into our daily lives

- Becoming a role-model for the international community as a green growth leader.

Certain of these policy directions speak clearly to sustainable consumption (9) and production (5–8) and thus cover important elements of the 2030 Agenda. The social dimension of sustainable development is largely absent here, but aspects are addressed in broad terms in the 14 strategic targets of the National Basic Plan enumerated in Annex 1 (viz., integrating social class and enhancing gender equality, inclusive growth and decent work).

Finland is currently undergoing a gap analysis, which is being performed by independent consultants contracted by the government. The analysis looks into Finland's readiness to implement the SDGs in some detail, and is expected to be ready by July 2016. Already, Finland has done a preliminary identification of gaps based on the Bertelsmann assessment summarized in Table 3 (Kroll 2015).

In addition to energy intensity and domestic materials consumption identified in the Table, Finland has also identified production-based energy-related carbon dioxide emissions, terrestrial protected areas, and the unemployment rate as among the indicators that lower its perfor-

mance on SDGs7, 8, 12, 13, and 15. In terms of gender equality, Finland ranks highly, but with regard to gender-based violence or the gender pay gap, there is still much to be done. Finland's status in more socially related goals, especially in poverty (SDG1), health (SDG3), and education (SDG4), is self-described as "fairly good" (Government of Finland 2016).

As part of the gap analysis, Finnish experts, civil society organizations, and other stakeholders were provided an opportunity to analyze the results of international studies (including Bertelsmann's) and give their views on national strengths and weaknesses. They strongly supported the findings of relative weaknesses. Regarding Finland's relative strengths, especially concerning the SDGs on education, equality, and poverty, they emphasized the need to ensure that the country does not take its good status for granted (Government of Finland 2016).

In the case of the **EU**, First Vice-President Timmermans has requested that all Directorates of the EC conduct a screening exercise to identify to what extent the EU is already implementing the SDGs. So far, the EU has not published any mapping of the SDGs against EU priorities and objectives. Eurostat, however, is undertaking a thorough mapping of the goals and targets of the SDGs against the EU sustainable development indicators used for monitoring the EU SDS and it intends to produce a first (pre-)report on the EU situation concerning the SDGs by the end of 2016.

At the same time, EU priorities for the 2030 Agenda are beginning to emerge from initiatives and pronouncements of EU officials. For instance, in December 2015, First Vice-President Timmermans presented the adoption of a new package on the circular economy as one of the "major political initiatives" of the present European Commission and referred to its links to SDG implementation (Timmermans 2015). Timmermans identified food waste as a priority area where rapid change is needed and outlined how EU targets in this area can contribute to meeting the SDGs. He also announced a strategy on plastics in the circular economy, addressing issues of recyclability, biodegradability, the presence of hazardous substances in plastics, and the SDG14 target for significantly reducing marine litter. It remains to be seen how the EU proposes to integrate the social and economic aspects of the SDGs with its Community-wide growth and jobs strategy (Europe 2020), especially in light of rising inequalities and the major challenge of job creation.

In sum, countries have taken different approaches to identifying gaps in national coverage of the SDGs and targets. In one case, namely Germany, a systematic goal-by-goal assessment of what more needs to be done both domestically and internationally is underway. In another, the Netherlands, such an analysis has already been done, with a particular emphasis on the environment-relevant targets. In still others, namely, Finland and Sweden, gap analyses are in progress. As the Finnish SDG Coordinator in the Prime Minister's Office, Annika Lindblom, put it during the WRI/OECD workshop, it is a challenge to get people to focus on gaps and shortcomings in the context of an overall "sustainability" track record which on paper looks pretty good—as reflected in international comparative metrics. Yet, as the Finnish case makes plain, such an exercise can prove useful in flagging neglected issues and refocusing priorities.

Consultations, Engagement with Civil Society, Local Authorities, Private Sector

The countries studied differ in the breadth and depth of civil society, private sector, and sub-national government engagement in discussions on the 2030 Agenda and its implementation.

In preparation for the 2030 Agenda, the **German** environment and development ministries regularly used their traditional dialogue forum to provide a space for exchange and discussions. This forum was originally established within the Rio 1992 follow-up process to inform interested stakeholders (e.g., NGOs, research institutions, interest groups, private sector associations, trade unions) about the SDG negotiations in New York (Scholz et al. 2016).

Likewise, in revising its national sustainable development strategy, the German federal government has consulted widely, creating a space for civil society and private sector engagement. This reflects the recognition that the SDGs and the challenge of policy coherence for sustainable development (PCSD) call for organized actions of non-state actors, including the private sector—multi-national companies as well as institutional investors like pension funds.

The broad consultations carry on a tradition established in earlier NSDS revisions. Each revision was accompanied by implementation reports written by government departments and by statements of stakeholders, that is, from Parliament, the Council for Sustainable Development, the federal states (*Länder*) and the association of German cities (Scholz et al. 2016). The *Länder* have their

own "localized" sustainability strategies that refer to the federal strategy and include their own monitoring systems to inform their implementation. In order to facilitate cooperation between the *Länder* and federal government, a joint committee facilitates information exchange, which helps the *Länder* to reflect the priorities of the federal strategy in their own strategies. Its most concrete objective is the elaboration of common and shared indicators (Scholz et al. 2016). The consultation draft of the revised sustainable development strategy as published on 31 May foresees a greater and more structured involvement of the *Länder*, and thus a more dedicated approach to including and furthering their own sustainable development strategies. It also refers to a proposal for strengthening continuous dialogue with non-state actors, in addition to the existing formats (Sustainability Council, dialogue platform established by the Ministries of Environment and Development) (Bundesregierung 2016b).

In the **Netherlands**, consultations about national implementation of the SDGs are still in progress. They are organized by the Ministry of Foreign Affairs in collaboration with Partos, the Dutch association of NGOs working in international development. It may be because of this combination that the consultations are mostly attended by international development NGOs; environmental NGOs are less well represented, but they are nevertheless engaged in these discussions (van Esveld 2016).

Partos, in collaboration with many of its members, has organized the initiative "Ready for Change" to keep the SDGs high on the Dutch agenda and work toward an ambitious and coherent implementation strategy. It targets a collaborative approach among CSOs, knowledge institutions, companies, and the government. The Ready for Change project started in November 2015 and will end in November 2016.

The private sector is actively engaged in supporting the 2030 Agenda through the Global Goals Charter, a private-sector initiative started in November 2014 in collaboration with the Ministry of Foreign Affairs. The Charter brings together more than 70 business, CSOs, and university signatories (Rijksoverheid 2015) to start or intensify concrete initiatives for the SDGs, through sharing of interests, expertise, and innovative solutions and supporting partnerships.

Together with other non-state actors, Dutch municipalities participated in shaping the negotiating position of the Netherlands government on the SDGs through a multi-stakeholder consultation process. The municipalities were part of the process from the beginning, directly or indirectly, through United Cities and Local governments and partners (Millennium Gemeentge n.d.).

The Netherlands has a decentralized governance system: the local governments have a relatively large budget and degree of authority. It is recognized that there is an important implementation role for local governments in many of the SDG areas where the Netherlands needs to increase its efforts, like renewable energy, air pollution, water management, sustainable consumption and production (SCP), and sustainable cities and communities (Spitz et al. 2016).

In November 2015, VNG International, the international cooperation agency of the association of Dutch municipalities, announced its SDG campaign, the Global Goals municipal campaign (VNG 2016). While an early 2016 survey found that about half of the municipalities had heard of the Global Goals, many municipalities do not expect that the SDGs will mean major policy shifts for them. The SDGs are seen as a framework to bind together existing activities, especially local environmental policies and green public procurement, although the momentum of the new goals may also be used to start new activities (Spitz et al. 2016).

Sweden has also been concerned to engage municipalities and regions in SDG implementation and, in that regard, aims to put in place structures for guiding the daily work of implementation in and by municipalities and regions. Initially, however, the focus has been on ensuring buy-in and exchange of information and knowledge in order to foster municipalities' action on the agenda (Weitz and Nilsson 2016). As mentioned already, county administrative boards have been requested to map how their work contributes to the achievement of the SDGs, along both domestic and international dimensions (Regeringskansliet 2016).

As in the Netherlands, decision-making and priority-setting at municipal level are relatively autonomous in Sweden, enhancing the potential for local ownership of action on global agendas. This is thought to be one reason why Agenda 21 made a tangible difference at the local level in Sweden (Baker and Eckerberg 2009), though why this does not seem to have happened to the same degree in the Netherlands is unclear. In any case, the active engagement of local civil society may change the dynamics in the SDG era.

In the case of **Korea**, the central government has worked with sub-national levels of government to formulate sustainability strategies at different scales and to develop indicators for measuring progress in implementation, including national and sub-national sustainable development indicators, green growth indicators, and a system of economic and environmental accounts (SEEA). These measures are expected to facilitate national and sub-national processes for mainstreaming the SDGs (Kim 2016).

In sum, the delivery of the SDGs will depend critically on broad stakeholder engagement from national to local level. Most of the study countries began consultative processes during the negotiation phase of the 2030 Agenda. This facilitates continued engagement with local governments and other stakeholders through the early phase of preparations for implementation. Indeed, it may make sense to sustain such vertical coordination and communication channels for the duration, because they can also greatly facilitate effective implementation, follow-up, and review of the 2030 Agenda.

Different governance traditions and structures in the countries studied delegate varying degrees of authority and autonomy to sub-national levels of government. Where such autonomy is pronounced, the central, or federal government must exercise particular effort in communicating the 2030 Agenda to sub-national authorities and demonstrating its relevance to their concerns and priorities. At the same time, the scope for local ownership and independent action toward the goals in these cases is that much greater. As local authorities have their own global networks, these can be used to facilitate regional and inter-regional sharing of experience and good practices from the sub-national level.

Policy Coherence in Practice

As governments move forward with implementation, they will need to drill down to the level of policies, policy adjustments, and policy alignment to put their countries on track to achieving the SDGs.

Just as each country's governance context is unique and institutions for coordination and execution of policies and actions in pursuit of the SDGs will reflect national specificities, so policies will be crafted in a particular national context. An evaluation (Mackie 2007) of efforts by the EU and its member states to promote policy coherence for development (PCD)—that is, to align donor-country policies across multiple areas in support of development cooperation objectives—concludes that doing so successfully requires determining how best to bring about policy change within a specific institutional and administrative context.

While recognizing the importance of context, the goals are global and each country's targets are meant to be informed by the global level of ambition. There will undoubtedly be similarities across countries in policy approaches and thus considerable scope for cross-country learning.

Building upon the PCD Work

The **European Union** was a front-runner in addressing policy coherence for development, with the concept formally recognized in the Maastricht Treaty of 1992, and understood as ensuring that all other policies are consistent with and do not undermine development cooperation policy.[18]

At national level over the following decades, and partly in response to pressures from civil society, various EU member states also took measures to establish mechanisms to promote policy coherence (Mackie 2007). The **Netherlands** experimented with a PCD unit and others appointed PCD focal points. **Sweden** went further and pioneered work to align all government policies in support of development with its Policy for Global Development (*Politik för global utveckling*) launched in 2003, the first such national legislation for policy coherence (Weitz and Nilsson 2016). PCD was integrated into OECD Development Assistance Committee (DAC) peer reviews of Members' development cooperation policies the same year.[19] This gave a boost to PCD work both within the EU and among the OECD member states, with that work gaining momentum from the mid-2000s.

As part of this process various mechanisms have been put in place at EU level to promote PCD, including specific policy statements on PCD, inter-service consultations, ex-ante impact assessments for new policy proposals that include policy coherence questions, and biennial EU-wide PCD Reports since 2007. The Council of Ministers also identified 12 policy focus areas for PCD in 2007 and then in 2009 pinpointed five strategic challenges, namely: food security, trade and investment, migration, climate change, and security.[20] In many of these areas, in-depth analysis has been undertaken at the country level into how greater

policy coherence can be achieved and what its benefits would be. Early work on PCD at the EU level focused on the Common Agricultural Policy and its reform to make it more development-compatible but, as the CAP has gradually been reformed, other policy areas such as the EU trade policy, the Common Fisheries Policy, and, most recently, international financial transparency policy have also been addressed.

Much PCD work has tended to be highly technical in nature. The strong emphasis on the institutionalization of PCD and its framing as a technical undertaking, while important, has tended to downplay its inherently political nature. A greater appreciation of the political economy of policy reform is needed for informing the political choices that must be made when trade-offs cannot be easily reconciled or when policies affect the sustainable development prospects of countries or groups in different ways (Gregerson et al. 2016: 14). To cite one example, reducing the material and energy intensity of OECD economies may be a worthy objective as a way to shrink their environmental footprints. Yet, to the extent that it results in a substantial downward shift in global demand for primary commodities, world prices will face downward pressures with export-dependent developing countries adversely affected. This will translate through to job and income losses for poor families. Should emerging economies succeed in significantly reducing their material and energy intensity, the price pressures would be that much greater. Thus, development cooperation may need to support economic diversification to reduce primary commodity dependence.

A review of the OECD's experience in promoting PCD, including through DAC peer reviews, examines three building blocks of PCD: political commitment and the legal basis for PCD, coordination mechanisms with specific mandates for addressing policy coherence, and the obligation to report on PCD. Across all DAC members, political commitment and coordination mechanisms appear to be widespread, while monitoring, analysis, and reporting on PCD are generally weak, with a few exceptions (including three of the countries studied here and the EU).[21] Part of the challenge in monitoring and reporting on PCD has been achieving clarity on what needs to be measured, given different possible interpretations of the concept. The measurement challenge will carry over to the SDG era as governments consider how to measure target 17.14 of the SDGs: "Enhance policy coherence for sustainable development."

Spain—not one of the countries studied here—has made noteworthy contributions in its approach to PCD. Spain's commitment to PCD is legally anchored and it has set up formal coordination mechanisms, such as the network of focal points for PCD, bringing together Directors General from across ministries, the Inter-ministerial Commission of Cooperation, the Inter-territorial Commission of Cooperation, and the Development Cooperation Council. The network has contributed positively to developing a coherent whole-of-government position on key international agendas in 2015. It has also helped identify and overcome ministerial differences of opinion on tax policy, conducted technical discussions and, with the support of the Development Cooperation Council, came up with a common Spanish position for the Financing for Development Conference in Addis Ababa in 2015 (OECD 2016b).

Korea has made significant efforts to enhance PCD, particularly by raising awareness across government agencies as a first step, given the fact that the importance of PCD was not widely shared within government. To this end, a research project, *Enhancing Policy Coherence for Development in South Korea* (Son 2012), was commissioned by KOICA in 2012, and the research findings were distributed to ministries, government institutions, and the general public. Revisiting policy coherence in the new context of the SDGs would be the next step.

In sum, in the European context at least, PCD has been a useful tool that has chalked up many successes. The experience gained from the more technical approach adopted in the EU, which has focused on mechanisms to promote PCD, provides some valuable lessons. A listing of these lessons (see Box 1 below) provides useful input to the discussion on how to tackle PCSD.

A final noteworthy point is that PCD practitioners in Europe who have experience of this successful approach are reluctant simply to drop it in favor of the new wider concept of PCSD that is so far untested.[22] At the same time, many PCD focal points in European governments indicate that the SDGs are their new frame of reference and they are seeking to adapt their mechanisms, including institutional mechanisms for PCD, to this framework. The one exception would appear to be the EC itself, which is grappling internally with how best to align different processes and is so far opting to retain an approach that could be described as "PCD in support of PCSD."

Box 1 | **Lessons from the EU's Experience with PCD**

Successfully promoting PCD in the EU has relied on a range of different tools, many of which could also be used for promoting PCSD. These include, among others, the following mechanisms:

Statements of intent
- Legal provisions in the EU Treaty since 1992 (Maastricht Treaty) and reinforced to make PCD a legal obligation, particularly in 2009 (Lisbon Treaty), or in member state national laws

- Policy statements of intent, e.g., the European Consensus on Development (2005) or Council Conclusions on PCD in 2007 and 2009

- Internal consultation mechanisms and capacity

Inter-service consultation systems in the European Commission
- Inter-departmental or inter-ministerial committees in Member State governments

- PCD units or focal points in Ministries of Foreign Affairs to help identify policy incoherencies and facilitate dialogue between departments

- Multi-stakeholder consultative committees

Knowledge inputs—evidence and analysis
- Ex-ante impact assessments of new policy proposals

- Commissioned studies and assessments

- Evaluations, e.g., regular PCD item in Terms of References for European Commission evaluations

- Peer reviews, e.g., OECD DAC peer reviews

- Regular narrative reporting, e.g., biennial EU PCD Reports

The major difficulties encountered have centered around two major issues:

- Political leadership and commitment sustained over time as progress on policy coherence is often the result of the cumulative impact of small policy adaptations

- Measuring progress in policy coherence and the specific impact of policy adjustments to increase coherence, though specific studies have sought to address this.[a]

[a] For example, a study on the impacts of OECD countries' policies on Food Security in Tanzania. See ECDPM and ESRF (2015).

The work on PCD in the EU context has produced results largely because it has "champions," ministry officials whose job as PCD focal points is to identify the areas where greater coherence is required and help facilitate the discussions needed to achieve it. If such champions were to emerge for each policy area of the SDGs, the challenge for PCSD would then be to get them to communicate with each other and work together effectively to promote policy coherence.[23] Vesting authority for SDG implementation in a center-of-government coordination body/agency may be one way to achieve this; it could also help with mediating across ministries/departments where policies are working at cross-purposes. (OECD 2014).

How to Enhance Policy Coherence in the Era of the SDGs?

With the adoption of the SDGs, policy coherence has even greater salience than before. At the same time, the notion of policy coherence needs to be broadened to encompass the universal, integrated, and transformative nature of the SDGs. In this regard, the "here and now," "elsewhere," and "tomorrow" typology presented earlier provides a useful framing.

Achieving policy coherence for sustainable development is an unfolding process, a means to an end, which can be defined as faster progress toward the SDGs. It involves multiple levels and multiple actors aiming at constant improvement in harmonizing policies, making them not singly but in combination more effective, efficient, and equitable (Weitz and Nilsson 2016; Gregersen et al. 2016). In short, policies become more sustainable.

Of the countries studied, **Sweden** stands out as having gone farthest not just in its thinking but also in its actions to address some of the more politically difficult aspects of policy coherence for sustainable development. As noted in the Swedish case study (Weitz and Nilsson 2016), "the government's fear of treading near sustainable consumption and lifestyle issues as a policy area is slowly dissipating, and a number of lower level investigations and processes are ongoing on this topic since around 2014. For example, a strategy for sustainable consumption and production is in the making and sustainable consumption and production features as one potential focus area of the 2016 communication on the Policy for Global Development."

In the case of **Germany**, its Program of Action 2015, adopted as a means to implement the UN Millennium Declaration and its Development Goals across all government departments, placed fighting poverty as the overarching objective, but its 10 priority areas covered a range of topics similar to the SDGs, and enhancing Policy Coherence for Development was a core objective (Scholz et al. 2016, citing Bundesregierung 2001).

In May 2015, the German Council for Sustainable Development (RNE) issued a statement on the German government's implementation of the 2030 Agenda, recommending among other things that Germany strengthen its international engagement, and reduce negative and enhance positive transnational impacts of its own policies, and consumption and production patterns—a crucial dimension of PCSD (Scholz et al. 2016: 7).

It is increasingly appreciated that addressing sustainable consumption and production and policy coherence more broadly must extend beyond the government, as there are other important actors on the global stage (Mortensen and Petersen 2016), not least multinational corporations and their global supply chains and those who direct flows of international finance, including banks and institutional investors (Weitz and Nilsson 2016: 10). Global civil society organizations, networks, and platforms also have growing presence and influence on both national and international policy debates.

In analyzing interdependencies among goals and targets and what they mean for coherence, it can be crucial to look beyond government policies to the role of non-state actors (Mortensen and Petersen 2016). Take, for example, global food systems and ensuring food security and good nutrition for all, now and into the future. Large and powerful international agribusiness corporations are key actors, and their supply chains extend down to the farm level in many countries, including some of the poorest. What will be crucial to achieving SDG2 and at the same time addressing food and agriculture in relation to other goals (e.g., SDG5 on water, SDG12 on sustainable consumption and production, and SDG13 on climate change) is not only coherent and effective public policies at national and international level but also the alignment of the policies of multinational agribusinesses behind the SDGs. This means reducing environmental impacts along supply chains, paying decent wages, and respecting human rights, and in addition addressing social impacts if, for example, compliance with new codes of conduct poses a particular challenge for poor smallholder farmers.

In the **Netherlands**, a study by PBL in 2012 concludes that there are synergies between people-centered goals and environmental management and protection goals. Trade-offs were found mostly in the competition for land between food production, biomass production, and biodiversity, and in the increasing demand for water and nutrients for increasing agricultural productivity.

As the recent study by PBL describes, expected synergies and trade-offs between the goals and targets can be analyzed with scenario studies that make use of quantitative models, though no models fully capture interactions among all the goals (Lucas et al. 2016). It argues that coherence between implementation in the Netherlands and cooperation and partnerships with foreign countries should be taken into account. A systematic analysis is needed of relevant existing policies (for example green growth and the food agenda) in light of the SDG ambitions, so that new and existing policy processes can be identified for integrated SDG implementation.

In sum, most of the countries studied recognize the need to adapt the accustomed PCD approach to the new agenda with its distinctive features of universality and integration. To varying degrees, they are doing so, with particular reference to the global resource and environmental impacts of domestic consumption and production patterns. Several have also come to recognize that, given the crucial role of non-state actors in delivering the 2030 Agenda, the coherence of their policies and practices and their alignment with national and global policy objectives take on heightened importance.

Evaluating and Reporting on Progress with SDG Implementation

The follow-up and review framework in the 2030 Agenda operates at multiple levels (global, regional, and national), with national reviews holding primacy and with all countries encouraged to conduct regular national reviews and to report periodically on a voluntary basis to the High-Level Political Forum on sustainable development (UN 2015: paras 72–91).

Countries have agreed to track and report on their progress with SDG implementation and, for that purpose, the UN Statistical Commission has developed a framework of global indicators designed to track progress toward the 169 targets of the SDGs.[24] As countries adapt the SDGs and 2030 Agenda to national realities, they will need to

decide how to organize the national follow-up and review process. This involves resolving a number of questions:

- Who will lead the process and who else will be engaged—from government and from society at large?

- In what format will they report on progress against the SDGs and targets?

- Who will receive the reports and how will they act upon them?

- What indicators and other measures will be used at national level, assuming that each country will choose to adapt the global indicator set to its own needs, while endeavoring to ensure global comparability?

The last question involves an inherent and as yet unresolved tension. In practice it is likely to be resolved in favor of near universal reporting on a sub-set of the full set of 230 indicators for which data are broadly and readily available across countries.

Institutional Set-up for Follow-up and Review

In most countries studied, Parliaments have responsibility to monitor progress and hold government to account for delivery of the 2030 Agenda. (This is in addition to their role in appropriating public funds toward priorities defined at least in part by the SDGs.) In a number of countries, the Parliament is expected to receive periodic progress reports. In this regard, further questions arise: Are Parliaments well prepared to cope with integrated policy-making as required for implementing the SDGs? Or are the parliamentary committees still operating largely as silos, in a manner similar to government ministries? If so, what reorganization of committee structures might be needed to oversee this agenda?

In **Germany**, the Bundestag has been quite active from an early stage of the process, even during the UN negotiations on the 2030 Agenda. Now that the agenda has been adopted, the National Council for Sustainable Development has proposed to introduce regular reporting in Parliament on the SDGs by the executive as a way of fostering horizontal cooperation across government ministries and increasing commitment to the SDGs. This is also expected to enhance the relevance of SDGs for the work of parliamentary committees.

Sweden has taken a whole-of-government approach and assigned lead responsibility for implementation to three ministers: Minister of Public Administration, Minister of International Development Cooperation, and the Minister of Strategic Development.[25] Because implementation of the 2030 Agenda in Sweden will build on various existing processes, initiatives, and mechanisms at different levels, a key challenge will be to piece them all together to gain a comprehensive overview of Sweden's contribution to achieving the global goals. This will be an important and challenging part of the work of the National Delegation, which includes undertaking the gap analysis.

The National Delegation's proposal is expected to provide guidance on monitoring and reporting at national level. With regard to indicators, Statistics Sweden has been engaged in the UN's indicator process, and it is one of the 80 or so agencies that will map how their work relates to the SDGs.

One key feature of SDG implementation in the **Netherlands** is that progress reports on the SDG agenda will be sent to Parliament for debate (Tavenier 2016). Progress toward the SDGs will be monitored and reviewed regularly through the Sustainability Monitor Netherlands (Tavenier 2016). The Sustainability Monitor was published in 2009, 2011, and 2014 by the Netherlands Statistics Bureau in collaboration with three planning agencies. The monitor looks at the quality of life here and now, the effects of current Dutch lifestyle on the availability of resources for future generations, and the effects of the Dutch lifestyle on the rest of the world (all dimensions of policy coherence for sustainable development). The Netherlands Statistics Bureau will use the indicators set of the UN in the forthcoming Sustainability Monitor, which will be published in September 2016. It is expected that the Sustainability Monitor 2016 will cover 35 percent of the indicators, while information for the others will be built up gradually. The monitor looks only at trends in the level of outcomes, so the effectiveness of policies is not measured. However, the monitor can still give an indication of Dutch trends in policy coherence in the long term (van Esveld 2016).

In the case of **Finland**, to ensure accountability to citizens and the global community, the country's progress and achievements will be monitored and reviewed on a regular basis. The Finnish Development Policy Committee and the National Commission on Sustainable Development will play a crucial role in the follow-up and review. The role of the national Parliament and all political parties is also considered fundamental and is currently under discussion (Government of Finland 2016).

The state of and trends in sustainable development in Finland are being monitored and reviewed via 39 national sustainable development indicators. These indicators were identified in 2014 to measure the progress of the eight strategic objectives of Society's Commitment. They will be revised and updated to assist with the follow-up of Agenda 2030 and thus complement the global sustainable development indicators (Government of Finland 2016).

Korea's SD Indicator Framework was developed in 2007 by the Presidential Commission on Sustainable Development to monitor progress toward the country's sustainable development. The indicator set consists of 77 indicators structured along the three themes, social, environmental, and economic, and 14 sub-themes. Every two years, the National Commission on Sustainable Development uses this indicator framework to assess the country's sustainability, and reports the assessment result to the president and the national assembly.

The next assessment is due in 2016, and it is being conducted by KEI, commissioned by the Ministry of Environment. This year's assessment is expected to be completed based on the existing indicators framework without significant changes, to allow consistent comparison of the results with previous assessments. It will be necessary to determine how to adapt the current assessment framework to the SDGs (Kim 2016), given the need to ensure a degree of intertemporal comparability.

Follow-up and Review Beyond Borders

All countries studied here except the Republic of Korea are members of the European Union and all are members of the OECD. Both institutions have review and reporting processes for their members covering a broad range of policy areas, including Policy Coherence for Development (PCD). The OECD is especially well known for its fully developed and carefully honed peer-review processes.

A strength of evaluation of SDG implementation at EU and/or OECD level is the opportunity for peer learning and sharing of best practices (Gregerson et al. 2016: 22). These fora may be especially valuable places to consider the question of policy coherence for sustainable development, as their broad policy coverage gives them a privileged position from which to examine interdependencies and interactions across policy areas and across the three dimensions of sustainable development.

In that regard, OECD ministers recently recognized the OECD's role in supporting implementation of the 2030 Agenda and achievement of the Sustainable Development Goals (SDGs) by its member states and the international community, building on its core strengths and expertise including the provision of high quality and coherent public policy advice grounded in evidence. They also welcomed the OECD's continued work, in coordination with its members, to strengthen collaboration with the UN system and other international organizations so as to maximize synergies and complementarities of efforts.[26]

In the specific context of the EU, where certain policies relevant to SDG implementation may be set at EU level, there may be need for dedicated review of progress in implementing those policies. Also, a number of SDGs and targets may be set at EU level, for example, targets to reduce greenhouse gas emissions; these require region-wide follow-up and review.

International Voluntary Reporting at High Level Political Forum

Several of the countries discussed here (Finland, Germany, Korea) are among the first batch of countries volunteering to report to the HLPF on progress with implementing the SDGs and the 2030 Agenda. Given that the first HLPF after the adoption of the SDGs will take place in July 2016, a mere seven months into the 15-year implementation period, it is evident that the focus will be overwhelmingly on the progress made in the integration of the SDGs into national plans, strategies, and policies, as well as in adjusting relevant institutional arrangements, rather than a tracking of progress on different goals against targets and indicators.

An important substantive element of these voluntary national reports will be an initial (baseline) assessment of national performance in relation to the SDGs and targets, including identifying gaps and priority areas for action going forward.

The first set of national reports is also expected to provide a basis for member states to reflect on both the content of future reports and on the process for their preparation, presentation, and review, with a view to maximizing their utility to decision-makers and those charged with implementation back home.

PART III: CONCLUSIONS

The SDGs mark a transformative shift from the MDGs. They are very ambitious, calling for transformations of economies and societies to move toward sustainable development. It is thus not surprising that all the countries studied are grappling with adapting the 2030 Agenda to national realities, identifying major gaps and areas for priority action in implementation. Box 2 provides summary highlights of distinctive approaches in the countries studied.

How are Countries Addressing the Universal and Integrated Nature of the 2030 Agenda?

Governments of the study countries have taken the universality and integration of the SDGs to heart—the heart of government—to varying degrees. Approaches range from putting coherence at the core of implementation plans, both strategically and institutionally, to (thus far) modest departures from business-as-usual approaches. In several countries, "business as usual" performance on standard sustainability indicators already looks reasonable, but those indicators do not adequately internalize the global externalities of, for example, domestic consumption patterns.

It is now widely appreciated that the ways in which prosperous citizens of developed and emerging economies consume, travel, and generate and use energy and other resources matter to the development prospects of poor countries. The positive direct effects have long been known and understood—the benefits of trade, tourism, and investment for poor countries. The generally more indirect and often negative effects—resource degradation and scarcity, climate change, biodiversity loss, etc.—have until recently been less well recognized and valued. Employing new metrics like "footprints" will be instrumental in accounting for these negative externalities.

Pursuing Policy Coherence for Sustainable Development

All countries studied have for some time pursued Policy Coherence for Development (PCD), aligned with the OECD's efforts to ensure that its members' policies across multiple areas reinforce and do not undermine development cooperation efforts. Efforts are afoot in some countries to revisit their PCD frameworks with a view to adapting and updating them for the SDGs and their broader implications for policy coherence. Several govern-

ments have begun to grapple with the universality of the 2030 Agenda and look at the transboundary impacts of domestic policies, both on the global commons and on other countries, particularly developing countries. While it is still early days, a few countries are beginning to meet head-on the political challenge of promoting sustainable consumption and production patterns, which eventually entails an examination of lifestyles, consumer culture, and values.

How are Countries Sustaining High-Level Political Support and Direction for Implementation Efforts?

High-level political commitment to the SDGs remains strong in most countries, though there is a real risk that, if the 2030 Agenda is not owned by the whole of government, the forward momentum will not be sustained. Some countries are still in the process of defining institutional responsibilities for coordinating implementation across government departments. Broad ownership is also crucial at supra-national level (e.g., within EU and the Commission); here too the architecture is still taking shape, but there is experience with PCD on which to build.

Updating Strategies, Identifying Gaps

Several countries have taken advantage of a periodic updating of their national sustainable development strategies or policy coherence frameworks to align them broadly with the 2030 Agenda. The mapping of existing national goals and targets onto the SDGs and targets has been more thorough and meticulous in some countries than others; in a few cases, mapping is still underway. In this exercise, most countries have undertaken a gap analysis to identify the most serious shortfalls in national ambition and performance vis-à-vis the global goals. Where this has been done, even in a preliminary way, the results have been at times unexpected, highlighting problematic areas where greater national efforts are needed.

Engaging Multiple Stakeholders

Early and broad engagement with local government, civil society, and the private sector is broadly recognized as critical to consolidating ownership and building momentum for SDG implementation. In a few of the countries, there are well-established channels of vertical coordination between the national and sub-national governments which are being employed to "localize" the SDGs. Bottom-up initiatives of the private sector, civil society, and local

governments are evident in a few cases. A critical question going forward is whether countries succeed in fostering a symbiosis between national-level strategic direction and grass-roots initiatives by non-state actors.

Follow-up and Reporting on Progress

One important marker of political commitment to the SDGs is the seriousness with which governments view the task of reviewing and reporting on progress. National-level discussions on follow-up and review of the 2030 Agenda are ongoing in most countries, but several have indicated the following needs:

- whole-of-government reporting;

- adopting the PCD practice;

- making the crucial link between whole-of-society ownership of the SDGs and whole-of-society account-ability for delivery, including the business sector and other non-state actors; and

- the role of national Parliaments in receiving and re-viewing reports on progress with implementation.

Regional and international institutions also have a crucial role to play, not only in follow-up and review but in expe-rience-sharing among countries. The EU, other regional groupings and bodies, the OECD, and, at the global level, the High-level Political Forum on Sustainable Develop-ment can all add value to global efforts toward the SDGs.

How will we know whether countries are achieving greater policy coherence and how will we assess its benefits for achieving the SDGs? We will need to have better measures of progress. This will mean, in the first instance, achiev-ing clarity on what needs to be measured and how best to measure it. Almost certainly, given the breadth of the agenda, a portfolio approach encompassing a number of relevant indicators will likely be preferable to focusing on a single indicator.

Enhancing Global Partnership

Enhanced global partnership to address the global chal-lenges ahead is enshrined in the SDGs, both across the different goals and in SDG17. Still, much more work is needed to elaborate the elements of such a partnership going forward, including in the areas of finance, technol-ogy, and capacity building. Also, in the context of deepen-ing global interdependencies, achieving greater policy

Box 2 | **Relative Strength of Countries in Adapting the 2030 Agenda to National Realities**

In Germany: high-level coordination of implementation by the Chancellery and the efforts to mainstream the SDGs into the national sustainable development strategy.

In Sweden: ambition of a whole-of-government and whole-of-society approach and a public administration that is conducive to policy coherence

In the Netherlands: private sector Charter for the Global Goals and the initiatives of NGOs and local authorities.

In Korea: effort to align the 2030 Agenda with the national basic plan for sustainable development and the green growth strategy as well as with an updated development co-operation policy.

coherence for sustainable development (as per target 17.14) will be crucial for all countries, not least the OECD countries, to be able to deliver the future we want for all.

The Way Ahead

We are a mere half-year into a 15-year global agenda. It is much too early to be drawing any definitive lessons. Yet, the experiences reviewed here give considerable grounds for optimism that a number of developed countries take very seriously and are reflecting very carefully on the implications of the SDGs' universality and integration for their national efforts.

This study is intended to inform, inspire, and incentivize action by developed economies as crucial partners in a universal agenda that goes well beyond the provision of ODA. During the first HLPF in July 2016, where 22 coun-tries have volunteered to be the first to present national reports, we aim to raise awareness of what is already being done. We aim also to raise the level of ambition of global efforts to implement and report on PCSD. WRI, OECD, and the other think-tank co-authors aim to keep this high on the research agenda, deepening understanding of methodologies and metrics of policy coherence, providing early indications of success, and enhancing synergies and coherence among the SDGs and other relevant plans and strategies such as those contained in nationally deter-mined contributions (NDCs) to climate action.

ANNEX 1: ALIGNMENT OF KOREA'S 14 STRATEGIC TARGETS WITH THE 17 SDGS

17 SDGS	14 STRATEGIC TARGETS OF THE THIRD PLAN
No poverty	Integrating social class and enhancing gender equality
Zero hunger	Addressing regional disparities
	Strengthening precautionary health services
Good health and wellbeing	Strengthening precautionary health services
Quality education	Integrating social class and enhancing gender equality
Gender equality	
Clean water and sanitation	Ensuring clean water and efficient management
Affordable and clean energy	Constructing sustainable and safe energy system
Decent work and economic growth	Enhancing inclusive growth and decent work
Industry, innovation, and infrastructure	
Reduced inequalities	Integrating social class and enhancing gender equality
Sustainable cities and communities	Strengthening of integrated land/urban management
	Expanding safety management capacity
Responsible consumption and production	Stabilizing environmental, circular economy
Climate action	Active response to climate change
Life below water	Enhancing the value of ecosystem services
Life on land	
Peace, justice, and strong institutions	Enhancing national SD implementation
Partnerships for the goals	Strengthening international partnership for the 2030 Agenda
	Strengthening environmental cooperation in Northeast Asia

Source: Kim (2016): Box 4.

ANNEX 2: THEMATIC GOALS SUGGESTED BY THE RNE (SUSTAINABLE DEVELOPMENT COUNCIL) FOR THE REVISION OF GERMANY'S SUSTAINABILITY STRATEGY

- The reduction of relative poverty and inequality in Germany

- Changing the indicator for resource productivity by including commodity imports, and including strategic action on material flows at enterprise level (to further recycling and circular economy processes)

- A new indicator that reflects the basic components of the German energy transition (emission reduction, energy efficiency, renewable energy, energy safety)

- A new indicator for education that highlights better quality and access to education for all (including refugees) in order to enable them to acquire competences for sustainable development (target 4.7)

- Measuring economic performance by establishing direct relations between economic growth, resource/energy productivity, and reduction of poverty and inequality within Germany (e.g., by using the inequality-adjusted HDI)

- Measuring how many enterprises engage in voluntary reporting on social and environmental standards, specifically including those enterprises that will not be obliged to do so by 2017 (new EU directive)

- Cultural, economic, ecological, and social innovation is fundamental for the 2030 Agenda; qualitative reporting on how such innovations are promoted by ministries will be necessary beyond the indicator on R&D expenditure

- New indicator(s) on sustainable consumption are especially needed, and Germany is expected to make innovative contributions. Options are specific quantitative goals for the reduction of the use of energy, raw materials, and land, as well as of emissions and waste. Another option is to aim at increasing the share of certified commodities such as palm oil, soy, cocoa, leather, and cotton in trade to a significant level by 2030. Finally, there could also be an indicator for improving the sustainability of public procurement

- Revised mobility indicators that focus on the energy and resource productivity of transportation and on low-carbon/decarbonized modes of mobility (e.g., indicators on specific CO_2 emissions of transportation systems for persons and goods, and on the share of public transport)

- Regarding land-degradation neutrality, the German strategy should increase its quantitative goals for reducing land conversion and for increasing the share of organic agriculture, and include a new indicator toward reducing the extraterritorial land use of German agriculture (through imports of feedstock etc.) by 80% by 2030; the indicator on nitrogen should be maintained and a new indicator on phosphorus recycling included; a new indicator on reducing food waste by 50% by 2030 should also be included

- Biodiversity protection is one of the areas with lowest performance in the German sustainability strategy, the indicator consistently shows a negative trend over time instead of improvements; a deeper coordination between the German biodiversity strategy and the sustainability strategy is needed as well as the promotion of organic agriculture, conservation fishery and forestry management

- Regarding health, Germany's contribution to combatting neglected tropical diseases could be a new indicator

- An indicator on subsidy reform, tax breaks, and public procurement that requires public reporting on efforts to make these compatible with sustainable development; regarding development cooperation, the 0.7% target should be maintained and a new indicator based on the OECD proposal, "Total official support to sustainable development" (TOSD) should be included; regular reporting on global partnerships, global sustainability impacts and the reduction of ecological rucksacks should take place

Source: Scholz et al. (2016).

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ENDNOTES

1. The concept of PCD was linked to MDG8 and the global partnership for development, which it sought to promote (the placement of the PCSD target under SDG17 makes clear that it continues this effort). Paragraph 41 of the 2010 MDG Summit outcome document also makes this link: http://www.un.org/en/mdg/summit2010/pdf/mdg%20outcome%20document.pdf.

2. This is not an entirely new development of the SDGs because there were widely recognized interdependencies across the MDGs, for example, with respect to gender equality's positive contribution to education and health goals.

3. See: https://www.unece.org/fileadmin/DAM/stats/publications/2013/CES_SD_web.pdf

4. http://newclimateeconomy.net/

5. Presentation by Daphne van Esveld at WRI/OECD workshop, 2–3 May 2016.

6. The co-location within one government office of responsibilities for coordinating implementation of both the Agenda 2030 and the Paris Agreement provides an opportunity for achieving synergies between actions planned in pursuit of these two closely linked agendas.

7. See Annex 2 for an elaboration of goals proposed by the German Sustainable Development Council.

8. In 2009, the Presidential Committee on Green Growth (PCGG) and the Framework Act on Low Carbon, Green Growth were established to provide institutional and legal frameworks to implement green growth.

9. http://www.sd-network.eu/pdf/country_profiles/NL%20Attachment%203%20-%20Sustainability%20Agenda%202011.pdf

10. There would seem to be some similarity between the Netherlands' approach to the SDGs and its approach to Agenda 21, for which there was no separate Dutch implementation plan for the Rio commitments. See Coenen (1998).

11. https://europa.eu/globalstrategy/en/global-strategy-foreign-and-security-policy-european-union

12. See p. 26 of https://europa.eu/globalstrategy/en/global-strategy-foreign-and-security-policy-european-union.

13. In calling for this review, the European Parliament DEVE Committee states that it should, "take into consideration new global challenges, address the EU's implementation of the Sustainable Development Goals and reiterate underlying values ... " See Gregersen et al. (2016): 10.

14. This gap analysis was undertaken goal by goal, without any reference to interdependencies across goals and to the coherence of policies in that regard.

15. Presentation by Nina Weitz, WRI/OECD Workshop, Paris, 2–3 May 2016.

16. https://www.rijksoverheid.nl/documenten/rapporten/2016/06/06/duurzame-ontwikkelingsdoelstellingen-inventarisatie-nationale-implementatie-versie-6-juni-2016

17. http://www.greengrowthknowledge.org/resource/road-our-future-green-growth-national-strategy-and-five-year-plan-2009-2013

18. Presentation by James Mackie, WRI/OECD Workshop, Paris, 2–3 May, 2016.

19. Presentation by Ernesto Soria Morales, WRI/OECD Workshop, Paris, 2–3 May, 2016.

20. Presentation by James Mackie, WRI/OECD Workshop, Paris, 2–3 May 2016.

21. Presentation by Ernesto Soria Morales, WRI/OECD Workshop, Paris, 2–3 May 2016.

22. OECD PCD Focal Points meeting, 13 January 2016.

23. James Mackie, ECDPM, debate at PCD Community of Practice, The Hague, June 2016.

24. See http://unstats.un.org/unsd/statcom/47th-session/documents/2016-2-SDGs-Rev1-E.pdf

25. In the meantime, due to changes in the Swedish government, the position of Minister for Strategic Development no longer exists. Responsibility now rests with the Minister for International Development Cooperation, Minister for Public Administration and three ministries: the Ministry for Foreign Affairs, the Prime Minister's Office, and the Ministry of Finance.

26. See the 2016 Ministerial Council Statement (para 20): http://www.oecd.org/mcm/documents/2016-Ministerial-Council-Statement.pdf

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Our Challenge

Natural resources are at the foundation of economic opportunity and human well-being. But today, we are depleting Earth's resources at rates that are not sustainable, endangering economies and people's lives. People depend on clean water, fertile land, healthy forests, and a stable climate. Livable cities and clean energy are essential for a sustainable planet. We must address these urgent, global challenges this decade.

Our Vision

We envision an equitable and prosperous planet driven by the wise management of natural resources. We aspire to create a world where the actions of government, business, and communities combine to eliminate poverty and sustain the natural environment for all people.

Our Approach
COUNT IT

We start with data. We conduct independent research and draw on the latest technology to develop new insights and recommendations. Our rigorous analysis identifies risks, unveils opportunities, and informs smart strategies. We focus our efforts on influential and emerging economies where the future of sustainability will be determined.

CHANGE IT

We use our research to influence government policies, business strategies, and civil society action. We test projects with communities, companies, and government agencies to build a strong evidence base. Then, we work with partners to deliver change on the ground that alleviates poverty and strengthens society. We hold ourselves accountable to ensure our outcomes will be bold and enduring.

SCALE IT

We don't think small. Once tested, we work with partners to adopt and expand our efforts regionally and globally. We engage with decision-makers to carry out our ideas and elevate our impact. We measure success through government and business actions that improve people's lives and sustain a healthy environment.