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Extract from Rigsrevisionen's report submitted to the Public Accounts Committee

The Danish ministries' work with the UN ustainable Development Goals in Denmark

1. Introduction and conclusion

1.1. Purpose and conclusion

1. In 2015, under Danish chairmanship, the 193 UN member countries adopted 17 ambitious goals for sustainable development as part of the 2030 Agenda for Sustainable Development. With the adoption of the sustainable development goals (the SDGs), the world's leaders committed to implementing the Agenda. With the adoption of the resolution, Denmark committed to engaging in achieving the targets nationally and contributing to global achievement of the goals. The two first sections of the resolution state that the member countries will work tirelessly for the full implementation of the Agenda by 2030. It is also established that the Agenda is universal and comprises all countries.

2. The 17 SDGs goals encompass 169 targets and 244 indicators that will be used to measure progress against the SDGs globally. It also appears from the resolution that all countries should set their own targets that consider national realities and use national indicators to follow up progress.

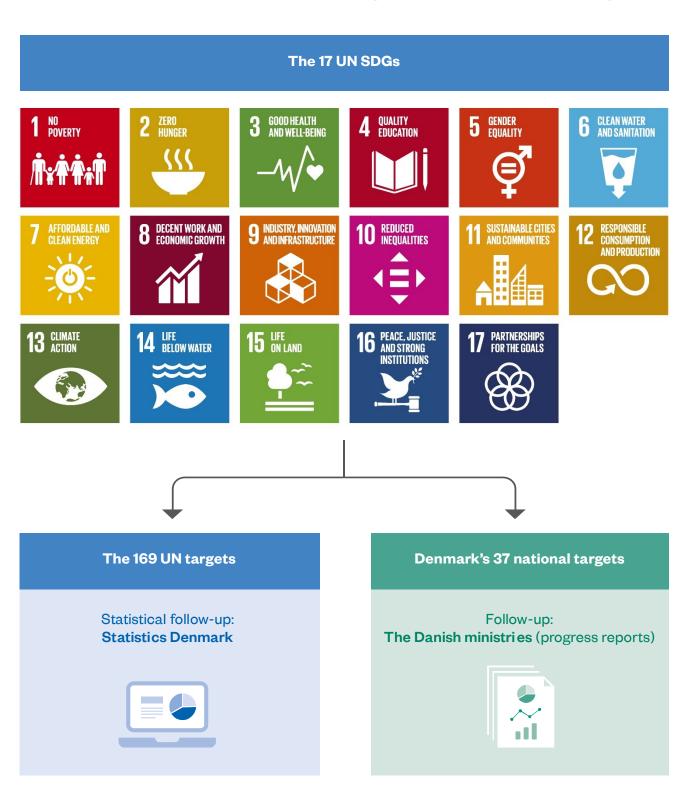
3. In 2017, the government in office at the time in Denmark published an "Action Plan for the UN SDGs" subtitled "Denmark's Follow-up on the UN Sustainable Development Goals" (in the following referred to as the action plan). Point of departure for the action plan is that, overall, Denmark has achieved the SDGs, because it is among the countries that top the international SDG country performance index. It also appears from the action plan that Danish policies are aligned with the 17 SDGs, and that efforts to fulfil the ambitions of the goals will be continued. The action plan also outlines 37 national targets. These reflect the government's priorities and are not associated with specific SDGs or any of the targets defined by the UN. According to the action plan, the government is committed to presenting an annual report to the Danish Parliament (the Folketing) on progress made against the action plan. The progress report will address the 37 national targets included in the action plan.

Figure 1 shows the relationship between the 17 SDGs and the 169 UN targets, that are included in the resolution, and Denmark's 37 national targets. The figure also shows that the statistical follow-up on the UN targets is carried out by Statistics Denmark, whereas the national targets are followed up in the progress report that the ministries work out and present to the Folketing.

The UN Resolution on the 2030 Agenda for Sustainable Development.

Resolutions adopted by the UN General Assembly are not legally binding, but merely reflect the member countries' political resolve. The preamble of the resolution is referred to as "soft law" (as opposed to treaties or similar legally binding instruments).

Figure 1 Relationship between the 17 UN SDGs, the 169 UN targets and Denmark's 37 national targets



Source: Rigsrevisionen supplemented with infographics from SDG.org.

4. This report concerns the Danish ministries' work with the SDGs in Denmark.

The members of the Finance Committee of the Danish Parliament have asked the Danish Public Accounts Committee to assist the committee with a professional and objective follow-up on progress made against achievement of the UN SDGs in Denmark. The members of the Public Accounts Committee are of the opinion that the Danish Ministry of Finance, other ministries and Statistics Denmark should follow up on the government's achievement of the SDGs. The Public Accounts Committee therefore agreed with the Finance Committee of the Danish Parliament that they would accept the request and work out a report on the present state of the ministries' implementation of and follow-up on the government's action plan and Statistics Denmark reporting of data to the UN and the general public. Therefore, this report is not following up on progress made against the SDGs but looks only at the ministries' performance regarding implementation and follow-up. In a memorandum submitted to the Public Accounts Committee in January 2020, Rigsrevisionen explained how the study would be organised and how we would respond to the request.

5. In Denmark, the approach to the SDGs has been decided on by the government. The Folketing has not passed any legislation or in other ways determined whether and in the affirmative - how the ministries should work with the SDGs in Denmark. We are therefore mandated to assess whether the ministries have worked with the SDGs in a satisfactory manner. We can only provide an assessment of how the ministries have worked with the SDGs.

However, the Folketing has allocated funding to Statistics Denmark's follow-up on the SDGs, and the former government has also indicated that reports on progress made against the objectives set in the national action plan for the SDGs will be presented to the Folketing. This means that Rigsrevisionen can assess whether Statistics Denmark has carried out its assignment in a satisfactory manner, and whether the ministries' reports are suited to keep the Folketing informed of progress made.

6. The purpose of the study is to take stock of the ministries' work with the SDGs in Denmark in the period from 2015 to 2020. The report answers the following questions:

- How have the ministries worked with the SDGs in terms of the UN targets as well as the former government's action plan?
- Was the ministries' reporting on progress suited to inform the Folketing of progress made against the national targets set in the action plan?
- Has Statistics Denmark reported on the UN targets and indicators in a satisfactory manner?

Main conclusion

Rigsrevisionen finds that so far, the ministries' work with the SDGs has been based on their assessment that their general activities and policies already embrace the SDGs. Rigsrevisionen's study shows that the ministries have only in exceptional cases taken new initiatives or made particular plans to realise the SDGs. It is Rigsrevisionen's assessment that the ministries' and Statistics Denmark's reporting has not been well suited to inform the recipients of progress made against achievement of the SDGs in Denmark. As a consequence, neither the Folketing nor the public has easy access to information about progress made towards realisation of the UN SDGs in Denmark.

The ministries' work with the SDGs has been based on their assessment that their general activities and policies sufficed as Denmark's contribution to the realisation of the SDGs in their respective remits. The ministries have therefore only in exceptional cases launched new initiatives or made special plans to realise the UN targets or the national targets

In 2017, the ministries assessed most of the UN targets and concluded that these were already adequately covered by existing policies in Denmark. This assessment was of a political and qualitative character and not based on an analysis of achievement of the individual targets. The ministries have only in exceptional cases launched new initiatives to realise the SDGs. Since 2017, the ministries have only on very rare occasions taken an explicit position on the UN targets, nor have they insisted that the SDGs should be incorporated in the target and performance plans and annual reports of underlying agencies and institutions. The action plan from 2017 describes the priorities of that time for the follow-up on the SDGs, including the 37 national targets. Rigsrevisionen's study shows that the ministries have not elaborated any specific plans to realise these targets and beyond their contribution to an overall progress report in relation to the action plan in 2018, they have only in exceptional cases followed up on progress made. Most of the ministries call attention to the fact that the UN targets are consistent with the ministries' general activities and objectives, and that they follow up on their policies, when relevant.

Building on this, Rigsrevisionen finds that the ministries have not by the Folketing been committed to working with the SDGs in Denmark, and that the action plan was based on the ministries' assessment that that Danish politics were already aligned with the SDGs.

According to the action plan, a model for assessment of the consequences of new legislation for the SDGs should be developed. The study shows that this model is still in the experimental phase and has been tested on four bills. Rigsrevisionen found that only positive consequences are referred to in these bills, and the underlying analyses have either not been documented in writing or consist of general assessments of the expected positive consequences for selected SDGs.

Overall, the ministries' progress report has not been suited to inform the Folketing of progress made against achievement of the national SDG targets

The data presented in the progress report are for many of the targets and indicators inadequate to measure progress. To this should be added that the explanatory sections of the report rarely provide the readers with clear assessments of whether progress has been made. This means that the report fails to offer a good overview of progress made towards realising the SDGs in Denmark as these are reflected in the national targets in the action plan.

Overall, Statistics Denmark's reporting of Danish data on the UN targets and indicators has been satisfactory. However, the way in which data have been communicated is not well suited to inform the public of progress made in Denmark against the SDGs

Additional funding for reporting on the UN targets and indicators has been allocated to Statistics Denmark in the period from 2017 to 2021. Statistics Denmark has established a data bank with Danish data on the UN indicators. Twenty-one UN indicators still need to be added to the data bank, but Statistics Denmark expects to file these during the first quarter of 2021. Statistics Denmark's reporting to the UN has been satisfactory and it has made data available to the Danish public on its website. It is Rigsrevisionen's assessment that the communication of data on the website is not well suited to inform the public of progress made in Denmark against achievement of the UN SDGs. Statistics Denmark expects to launch a new concept for further communication in 2021.