

CHAPTER

2

**HORIZONTAL  
INTEGRATION IN  
THE CONTEXT  
OF SDG  
IMPLEMENTATION**

## 2.1. Introduction

This chapter presents an analysis of the opportunities at the national level for horizontal integration of SDG implementation in terms of structures, processes and policies. The 2030 Agenda for Sustainable Development is an integrated agenda, and effective horizontal integration across sectors is critical for addressing the inherently cross-cutting, interconnected nature of the SDGs (see chapter 1). Implementation of complex, interconnected SDGs calls for approaches and arrangements that allow governments to pursue SDGs effectively by taking into account inter-linkages among the Goals. SDG implementation transcends the competences of individual departments and requires bringing together all relevant ministries to identify emerging challenges and determine how to address them and act in a cross-sectoral way. It is well recognized, however, that overcoming sector boundaries to achieve horizontal integration is not easy.

Institutional arrangements have important bearings on integration for SDG implementation. An increasing number of countries around the world are integrating the SDGs into their national policies and putting in place institutional frameworks to implement them. The national institutional set-up plays a key role when it comes to promoting integration. As explored in this chapter, many governments have explicitly aimed to promote integrated approaches when deciding on institutional structures to lead on SDG implementation.

Integration is not solely about formal structures and institutional arrangements. It is as much about the various parts and processes of government to work together for integration. Among many relevant tools and instruments, five stand out and are examined in this chapter. **National strategies and plans** are important, as they set the overall direction and priorities and form the first opportunity to express SDG efforts in a coherent way at the national level through a shared vision. The **budget process** can help implement national strategies at the level of programs and activities, and budget allocations for cross-sectoral priorities can encourage the alignment of programs with the SDGs. The **public service** that implements government actions on the SDGs has a critical role to play, and needs to be provided with the means to play it fully, including by effectively collaborating across institutions and sectors. **Monitoring, evaluation and review processes** for the SDGs will be instrumental to allow governments to monitor progress in an integrated fashion. Lastly, as oversight institutions, **parliaments and Supreme Audit Institutions (SAIs)** have an important role to play to facilitate integration.

The chapter surveys institutional arrangements that countries have set up in order to coordinate the implementation of the SDGs across sectors and issues, focusing mostly on the systemic, whole-of-Agenda level (see chapter 1). It then

examine opportunities that exist to mobilize governments' internal workings to stimulate and support integration, including: (a) long-term strategies and plans; (b) budget processes; (c) public service engagement; (d) monitoring, evaluation and review; and (e) the roles of parliaments and SAIs. The chapter concludes with recommendations on how countries may seize opportunities for horizontal integration.

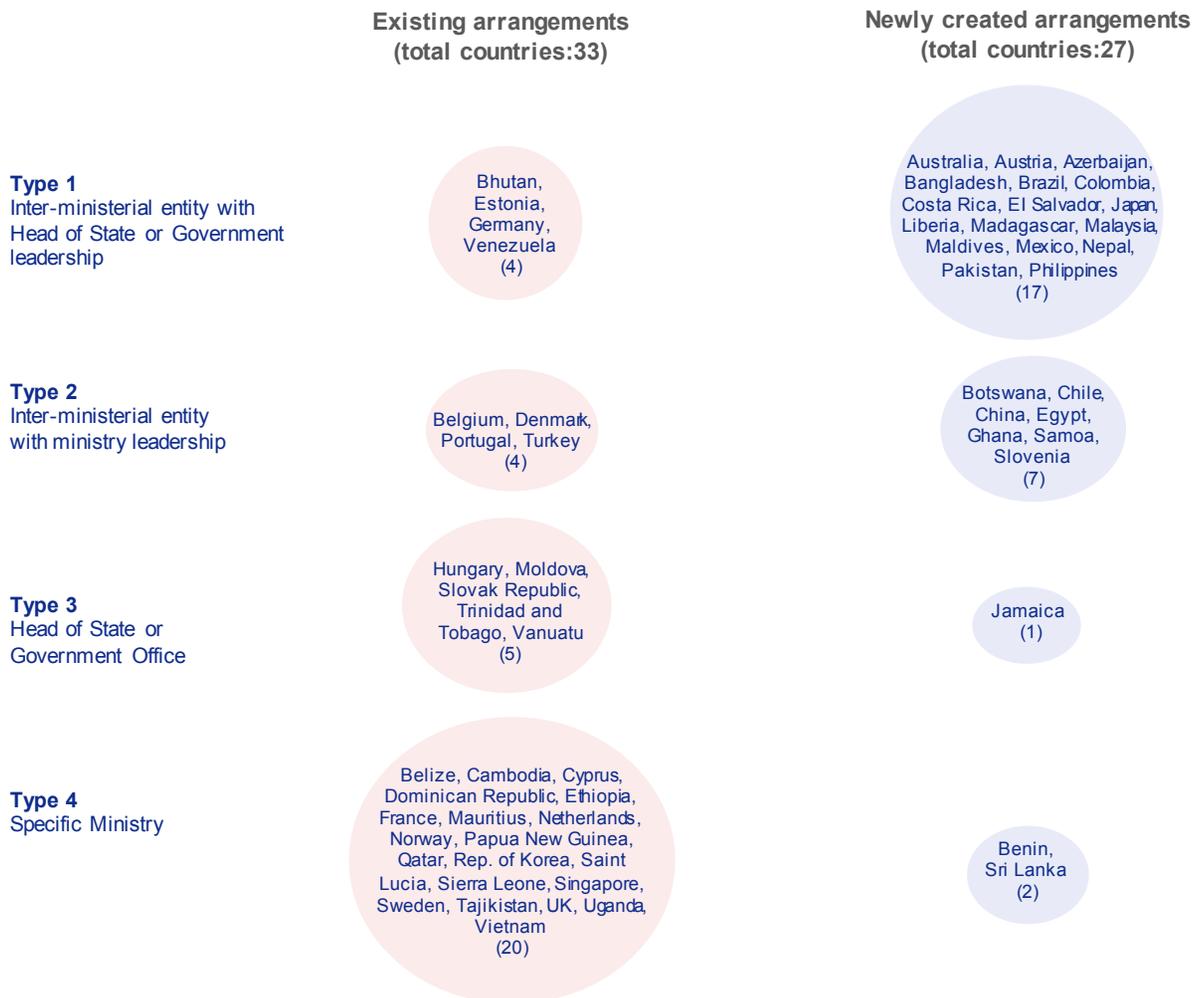
## 2.2. National institutional arrangements for SDG implementation at the systemic level

Two years after the adoption of the 2030 Agenda, many countries have set up institutional coordination mechanisms for the implementation of the SDGs. For this purpose, some have used pre-existing mechanisms, while others have created new ones. **Figure 2.1** illustrates different types of mechanisms, as observed in a sample of 60 countries across the world.<sup>1</sup> The chart classifies institutional coordination mechanisms in four groups, based on : (i) set up (cross-sectoral set up such as inter-ministerial committee versus unit in a specific ministry or government department); and (ii) leadership of the mechanism (Head of State or Government leadership versus ministry leadership). These two variables have been found to influence performance in terms of integration in the literature.<sup>2</sup> Taken together, they define four types of arrangements. **Type 1** arrangements are inter-ministerial entities under Head of State or Government leadership. **Type 2** arrangements are inter-ministerial entities under the leadership of a specific ministry (e.g. environment, planning). **Type 3** arrangements refer to units in Head of State or Government office. Lastly, **Type 4** arrangements refer to units located in a specific ministry. In addition, the chart distinguishes among countries that created new institutions or mechanisms specifically for SDG implementation, versus those which used already existing mechanisms for this purpose. While the results below are not statistically representative, they provide a good overview of the trends in terms of the mechanisms that countries have picked to lead SDG implementation.

A few clear trends can be extracted from the data. First, countries are moving ahead with SDG implementation. About half of the countries in the sample (27 countries out of 60) created a new structure to lead the implementation of the SDGs. This reflects strong determination on the part of governments to take action on SDGs at the national level. The fact that many countries felt compelled to create new arrangements may also signal that, at least in some cases, previous arrangements were found lacking. Information is not easily available in this regard. The cases of countries that have not created new institutions may reflect different political dynamics. In some countries, SDGs may not be

Figure 2.1.

## National institutional arrangements to coordinate and lead SDG implementation



Source: Authors' elaboration.

high enough on the political agenda to justify the creation of new structures. It may also be the case that the existing institutional framework for sustainable development is thought to have performed well and not to require structural changes to accommodate the 2030 Agenda.

Second, countries that have set up new mechanisms have overwhelmingly chosen inter-ministerial committees or equivalent structures, as opposed to offices located either in a ministry or under the head of government (this is the case for 24 out of 27 countries in the sample). The contrast is striking with countries that chose to remain with existing arrangements – those were primarily of Types 3 and 4, with dedicated units under specific ministries or a Head of State or Government office.

Third, most countries that created new arrangements chose to place the new mechanism under Head of State or Government leadership. Again, this contrasts with countries

that are using existing mechanisms, in which the rule seems to be that leadership is assumed by a specific ministry.

As a whole, data in the sample suggests that Type 1 mechanisms (inter-ministerial structures under the leadership of Head of State or Government) have been the preferred option for leading SDG implementation at the national level in countries that decided to put in place new arrangements. Type 4 arrangements remain widespread among countries that did not adjust their institutional setups, whereas they are not common as new arrangements – in the sample, only Sri Lanka belongs to this type. Sri Lanka will rely on its new Ministry of Sustainable Development and Wildlife Conservation to pursue an integrated strategy for SDG implementation.<sup>3</sup>

In the absence of dedicated inquiry, the reasons why countries choose specific institutional arrangements can only be inferred indirectly. Beyond the perceived urgency

of enhancing policy integration, other dimensions such as efficiency and transparency also play a role in countries' selection of institutional models, as do political economy factors (including ministerial competition over resources and power) and the level of interest in the 2030 Agenda. Botswana expressed concern over the challenge of accommodating new institutional layers without putting additional costs on the government. Some countries (e.g. Georgia) expressed concern over the risk of further complicating an already complex transformation process with additional bureaucracy.<sup>4</sup>

The popularity of inter-ministerial committees and commissions may reflect the greater visibility of linkages and interactions among the SDGs in the 2030 Agenda compared to previous development frameworks, and the fact that addressing these linkages has become more salient as a political agenda. For example, the institutional set-up of the Colombian Commission established to follow up on SDG implementation has been explicitly designed with the coordination of different institutions and cross-sectoral work in mind. Similarly, in Australia, an Interdepartmental Committee was set up to address the SDGs. It is co-chaired by the Department of Foreign Affairs and Trade, and the Department of Prime Minister and Cabinet. The Committee is tasked with integrating the 2030 Agenda into Government Departmental programs and reporting, among other responsibilities.<sup>5</sup>

Similarly, the choice of Head of State or Government leadership for the SDG coordination mechanism may signal high political salience of the SDGs on national agendas, mirroring the mainstreaming of sustainable development that occurred at the global level in 2015 (see chapter 1). For example, Estonia emphasized the importance of placing SDG coordination at the center of the government, and not in a line ministry. Finland argued for the highest possible leadership such as the Prime Minister's Office, as a 'neutral' body that is in a better position to engage line ministries.

Clearly, the description of institutional arrangements chosen by countries to lead SDG implementation does not, by itself, provide clues as to the effectiveness of these arrangements in terms of integration. Given the short time since the adoption of the 2030 Agenda, it is too early to assess this based on what countries have done so far to implement it. However, evidence from past, pre-SDG experiences can provide leads in this regard.

Head of State or Government leadership provides a number of assets that can help effectively implement SDGs. For example, unlike government ministries and agencies, Heads of State or Government have convening power and can bring pressure to bear to adjust policies and commit resources. Also, while line ministries might have little experience in driving cross-disciplinary policies (though often with the exceptions of finance ministries or planning ministries),

the highest-level office usually has co-ordination expertise allied with political sensitivity.<sup>6</sup> In fact, in the case of most OECD countries, Head of State or Government is frequently leading cross-cutting initiatives. In a survey, many OECD countries identified "opportunity to better align policies across sectors" as the most important positive aspect of the process of organizing the planning for implementing the SDGs under Head of State or Government leadership. At the same time, most OECD countries identified the difficulty of coordinating across ministries as the most important challenge in implementing the SDGs. This confirms that a clear role and coordinating mandate of Head of State or Government can benefit SDG implementation.<sup>7</sup>

Having inter-ministerial arrangements does not guarantee successful integration, as seen in some countries. For example, a study reported that in Kenya, inter-ministerial committees notwithstanding, joint integrated planning is not common, partly because of the way the budget is structured and allocated.<sup>8</sup> It is also not easy for inter-ministerial arrangements to go beyond information sharing or coordination to joint policymaking. Such arrangements can also lead to ineffectiveness, loss of transparency and reduced accountability. In some cases, breaking down silos may lead to a loss of expertise, whereas deep expertise is needed to understand the interrelations among the SDGs.<sup>9</sup>

In fact, in cases of specific ministry leadership (Type 2 and type 4 arrangements), there is an advantage to benefitting from specialized expertise as well as clear accountability and resource allocation. 'Silos' may exist for good reasons. Divisions of labor and specialization can be important and efficient aspects of modern government organizations, and cross-agency collaboration has the potential to blur lines of accountability. Breaking down silos through the merger of ministries, as was attempted in some countries in the past, can be counter-productive in some situations.<sup>10</sup> The key challenge lies in finding a balance, and in particular maintaining vertical accountability in agency activities while supporting integration activities.

**Type 1 arrangements** project a clear expression of high-level commitment to the SDGs. This is also a model that provides great potential to support integration. Leadership at the highest level is often considered conducive to successful implementation of national policy. The authority that comes with the Head of State or Government leadership encourages cross-sectoral policies and other measures for collaboration and sets a direction for action. The inter-ministerial body can handle practical aspects of implementing cross-sectoral coordination and monitor the collective effect of new policies and actions. Type 1 arrangements seem to have worked well in the past. For example, in Germany, SDG implementation is driven by the high-level State Secretaries' Committee for Sustainable Development (headed by the Federal Chancellery with representation from all Federal

ministries). Such arrangement may be able to take into account both positive and negative interlinkages among SDGs and targets, and pursue SDGs which do not fall neatly under departmental or ministry portfolios. Another example of this approach is Bhutan. Bhutan's Gross National Happiness (GNH) Commission is an inter-agency coordinating body, which fosters integration and partnerships across government sectors. The GNH Commission is the Government of Bhutan's Planning Commission and is charged with ensuring that GNH is mainstreamed into government planning, policy-making and implementation. The GNH Commission coordinates the country's Five Year Plan process and is composed of all ministry secretaries with planning officers that provide links between individual ministries and the GNH Commission.<sup>11</sup>

A key question for **Type 2 arrangements** is whether a specific ministry has enough political clout and convening power to lead cross-sectoral entities like inter-ministerial committees. Different ministries are likely to have different levels of political clout. Foreign affairs ministries lead such entities in China, Denmark, Egypt and Samoa, whereas the Ministry of Finance leads them in Brazil and Liberia. In Belgium, the Ministry of Sustainable Development leads an interdepartmental commission and in Maldives, the Ministry of Environmental Energy leads a cross-sectoral entity. In Ukraine, Ministry of Regional Development leads an inter-ministerial working group.

In the case of **type 3 arrangements** with a Head of State or Government office leading SDG implementation, the authority that comes with the Head of State or Government leadership is likely to facilitate cross-sectoral integration. Several studies have suggested that in order to prioritize the SDGs in all parts of the government and increase the likelihood of a whole-of-government approach to their implementation, SDG implementation should be led in the Office of the President or Prime Minister.<sup>12</sup> In the past, tasking Head of State or Government authority with a multi-sectoral, multidimensional policy coordination function is thought by some to have worked well in terms of integration.<sup>13</sup>

Countries that have used existing **Type 4 arrangements** have placed leadership for SDG implementation under various ministries. Planning ministries are in charge of SDG implementation in some developing countries (e.g., Cambodia, Costa Rica, India, Vietnam, Dominican Republic). In countries such as Norway, Sierra Leone and Uganda, the Ministry of Finance is leading implementation, which can certainly help in allocating adequate resources to the SDGs. The environment ministry acts as the lead agency in Mauritius and the Republic of Korea. In certain country contexts, entrusting the ministry of Foreign Affairs or environment ministry with the task to lead implementation may be beneficial, but in others, they may not have sufficient influence on policies in other ministries. Such choices may project the SDGs as the agenda of a ministry to the exclusion

of others (for example, an external or environmental agenda). This was clearly identified as a pitfall in past analyses of sustainable development implementation.<sup>14</sup> Some ministries in charge have clout and requisite capacity to account for all three dimensions of the SDGs. Sweden belongs to type 4. The country has been promoting an integrated sustainable development agenda and will continue to rely on the existing arrangement, with the ministry of public administration leading SDG implementation.<sup>15</sup>

As far as Member States are concerned, there is no single approach to institutional innovations that is more likely to facilitate integration by itself. Irrespective of which models countries choose, moving towards integration remains an important goal. Going forward, it will be important to develop institutional capacities for integration, for example through systematic mappings of institutional mandates in relation to all the SDG targets, as done in Sri Lanka.<sup>16</sup>

### 2.3. Sustainable development strategies and plans

In 1992, Agenda 21 introduced the concept of national sustainable development strategies, in a chapter entitled "Integrating Environment and Development in Decision-Making". One of the four areas of focus of the chapter was the integration of environment and development at the policy, planning and management levels. To advance this objective, many countries developed and sought to implement national sustainable development strategies. The 1997 programme for the Further Implementation of Agenda 21 aimed for all countries to have an individual National Sustainable Development Strategies in place by 2002. However, by this stage, only 85 had achieved this goal, with the nature and effectiveness of these initiatives varying greatly from nation to nation.<sup>17</sup> By 2010 the number of countries implementing National Sustainable Development Strategies had risen to 106.<sup>18</sup>

National sustainable development strategies and plans provide a long-term vision that functions as a common reference for an integrated approach. This common reference enables a shared understanding across sectoral boundaries of the government's broad policy objectives. It allows different parts of the government to see how various interventions play together towards attaining the SDGs. Without it, actors in government may work on incompatible assumptions, which makes integration more difficult.

Agenda 21 emphasised that national sustainable development strategies should not be rigid or standardised, but rather formulated and continually modified according to national needs, priorities and resources. Over time, a strong consensus developed that successful national

sustainable development strategies had to comprise ‘a set of coordinated mechanisms and processes that, together, offer an integrated and participatory system to develop visions, goals and targets for sustainable development, and to coordinate implementation and review’. In practice, however, by 2010 most nations were still only at the early stages of implementing strategies which fit this description.<sup>19</sup>

The evaluation of the effectiveness of national sustainable development strategies as tools for integration has been mixed. As described in chapter 1, in developed countries their political clout was rarely great, and in practice they did not play the role of “umbrella” strategy or anchor to sector strategies. In many of the world’s poorest nations, national sustainable development strategies only played a peripheral role, with efforts instead focusing on Poverty Reduction Strategy Papers, conservation programmes, environmental action plans, strategies related to the so-called Rio Conventions (biodiversity, climate, desertification), and MDG-related initiatives, all of which were linked with more direct access to financial resources.<sup>20</sup> While attempts were made to shift the focus of Poverty Reduction Strategy Papers to policy strategies that genuinely incorporate sustainability, Poverty Reduction Strategy Papers remained an inadequate alternative for the far-reaching and integrated national sustainable development strategies advocated by Agenda 21.<sup>21</sup> Recent evaluations of national sustainable development strategies and other integrated strategies by scholars who have followed their developments over a long period are more pessimistic than in the past as to their potential. They suggest that national sustainable development strategies should never be expected to replace sector strategies. Rather, they emphasize the potential virtues of national sustainable development strategies as communication and capacity-building tools that enable the government to constructively engage with sectoral policy-making.<sup>22</sup>

Many countries have explicitly aligned their development strategies with the SDGs or incorporated SDGs in their national development plans.<sup>23</sup> Many developing countries have done so. They include Afganistán, Argentina, Azerbaijan, Bangladesh, Belize, Brazil, Botswana, China, Colombia, Chile, Costa Rica, Cyprus, El Salvador, Ethiopia, Georgia, Honduras, India, Indonesia, Jordan, Madagascar, Malaysia, Mexico, Nepal, Nigeria, Republic of Korea, Samoa, Sierra Leone, Togo, Thailand, Peru, the Philippines, Uganda, Venezuela, Zambia and Zimbabwe.<sup>24</sup>

For example, in Belize, the National Sustainable Development Strategy has been merged with the Medium term Development Strategy (now Growth and Sustainable Development Strategy, GSDS). The GSDS, while focused principally on the development vision for Belize as articulated in Horizon 2030, also aims to be in line with SDGs. Malaysia has tied implementation of the SDGs to its Eleventh Malaysia Plan 2016–2020 as the centerpiece and guiding policy of

national development efforts. The preparation of Uganda’s second and current National Development Plan (NDP II) (2015/16–2019/20) coincided with adoption of the 2030 Agenda, which was integrated into the NDP II from the beginning. For Zambia, the 2030 Agenda came at a time when the country was developing its Seventh National Development Plan (2017–2021). The Plan was developed with integration of the SDGs in mind.

A number of developed countries (e.g., Belarus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Italy, Luxembourg, Montenegro, the Netherlands, Portugal, Switzerland) also incorporated the SDGs in their national strategies.<sup>25</sup>

There are also countries that created new, additional strategies for SDG implementation, while their aligning their national development plans with the SDGs. These include Botswana, China, El Salvador, Panama and the Philippines.<sup>26</sup> For example, China’s 13th Five-Year Plan (2016–2020) for Economic and Social Development adopted in March 2016 prioritizes poverty eradication and sustainable growth. The SDGs are reflected in this Plan. The country also released China’s National Plan on Implementation of the 2030 Agenda for Sustainable Development, which translates each target of the SDGs into “action plans” for the country. This plan is entirely dedicated to the SDGs.<sup>27</sup>

### 2.3.1. Integration with other strategies

Past experience with national sustainable development strategies shows that it has been far from easy to integrate them with other strategies. SDG implementation strategies are likely to face similar difficulties. Indeed, countries have already experienced this challenge. For example, a study from 2004 that reviewed national sustainable development strategies in 19 countries concluded that in Germany, existing sectoral strategies were combined into a National Sustainable Development Strategy, but only in the form of a summary, which meant that an opportunity was lost to merge them into one overarching framework for action that would have facilitated the integration of policies.<sup>28</sup>

There are, however, positive examples of alignment and integration of strategies as part of the task of formulating an SDG strategy. An example of successfully merging a Poverty Reduction Strategy Paper into an SDG oriented national strategy is Sierra Leone (see Box 2.1).

### 2.3.2. Translating the strategy into governmental processes

The objective of a national strategy is to provide a vision and framework that will inform policies, plans and the budgetary process. For example, the case of Sierra Leone (see Box 2.1) shows how the strategic framework is accompanied by a budget strategy in alignment with the SDGs. This consistency

### Box 2.1. Sierra Leone's integrated development strategy

In Sierra Leone, which is a Type 4 country (see figure 2.1), the SDGs will be implemented within the framework of the Agenda for Prosperity (A4P) 2013-2018, a third-generation Poverty Reduction Strategy Paper, under the leadership of the Ministry of Finance and Economic Development. The Agenda's eight pillars are clearly and explicitly aligned with the SDGs. For example, the first pillar, "diversified economic growth" is directly related to SDG7, 8 and 9; while "managing natural resources" is related to SDGs 12, 13, 14 and 15.

Sierra Leone has also integrated the SDGs into its national budget strategy. In fact, the SDGs constituted a major policy thrust in Sierra Leone's National Budget for the 2016 Fiscal Year, with actions on national objectives being aligned on spending categories in the Budget. Moreover, the Budget Statement clearly defines the responsible actors and the scope of their reporting responsibilities on the SDGs within the various government offices where resources were allocated.

Source: See endnote.<sup>29</sup>

is essential (see section 2.4 below). In Peru, the sustainable development plans have linked the social, environmental and economic dimensions of development in a multidimensional approach; however, this approach was not generally carried over to multi-year programming and budgeting, and the formulation and implementation of sectoral policies. Weak linkages between planning, policymaking and budget allocation processes - in this case compounded by the lack of capacities of planning institutions and possibly insufficient efforts to share information on policymaking - led to some development opportunities such as livelihood and income-generating opportunities being lost.<sup>30</sup>

#### 2.3.3. The need for authority and influence

The National Strategy or Plan should clearly assign roles and responsibilities for its implementation, and SDG coordinating bodies need to be assigned a clear mandate, authority and resources.

Without adequate resources and influence over other government agencies, agencies tasked with coordination may not succeed. For instance, one study found that in the United Kingdom (where a specific ministry leads SDG implementation, see figure 2.1), the Department for Environment, Food and Rural Affairs, the agency leading the country's sustainable development strategies, did not have the power to compel the other departments to take the necessary actions to implement them, thus limiting the effectiveness of its leadership.<sup>31</sup> Also, in many Caribbean countries, sustainable development issues tend to fall under the responsibility of environment departments, but these departments are often under-resourced and do not have much clout to deal with issues that span the mandates of other ministries.<sup>32</sup>

The same was found in some other countries where national sustainable development strategies or sustainable development plans were in the realm of the environment departments. In many countries, the concept of sustainable

development resonated first with environment departments, leading to national sustainable development strategies documents, processes and related indicators being developed in isolation, overly focusing on the environment, and not being integrated with the existing planning and budget machinery of government, instead of becoming concerns of the government as a whole and being integrated into national plans and budgets—which are traditionally "owned" by the planning and finance departments.<sup>33</sup>

Implementation of SDG strategies can and should learn from past experiences such as the importance of having a coordinating body with authority, clear cross-sectoral planning mandate and expertise to coordinate various key development strategies. As seen in the case of the UK, it is necessary to have sufficient legal authority, influence, resources and effective relationship to fully implement a sustainable development strategy.<sup>34</sup>

## 2.4. Budget processes

Even if the SDGs are effectively transformed into strategies and plans, these plans are unlikely to be successfully implemented if budgets are not aligned. While this may sound as common sense, past experience with national sustainable development strategies and other development strategies show that the overarching vision and specific objectives set out in a NSDS have often had little influence on national budget expenditures or revenue-generating processes.<sup>35</sup>

Lack of alignment of resources can render the strategy powerless, which quenches the motivation of various parts of government to contribute towards the vision and strategy, creating a vicious circle. For example, to address cross-sectoral challenges, Latvia developed a policy document (the National Development Plan 2007-2013) that was hierarchically one of its highest strategy papers—which meant that other policy documents should have been aligned with it. But

because it was not directly linked to the national budget and resource allocation, its importance in enhancing policy integration among sectors was diminished.<sup>36</sup>

### 2.4.1. Engaging the Ministry of Finance

Active engagement of the Ministry of Finance is one of the most helpful building blocks of successful SDG implementation. Given the importance of alignment of budgetary processes with the SDG strategies, the Ministry of Finance's engagement in the 2030 Agenda is critical. Their role is not only fiscal priority setting at the highest level, but also the adjustment of budget processes to ensure that cross-sectoral objectives do not get lost. This will likely require greater engagement of Ministries of Finance than has traditionally been the case. This will necessitate active efforts, as exemplified by the experience of the Millennium Development Goals (MDGs), a period during which finance ministries largely continued their budget planning and execution processes, with only occasional reference to the MDG targets.<sup>37</sup>

Mexico actively uses the budget as a tool to incentivize programs across sectors for alignment with the SDGs (see Box 2.2). In Bangladesh, the realization that the Government spends USD 1 billion a year, equivalent to 6.7 percent of its annual budget, on climate change adaptation has also helped to change the way the Government works. Levels of cooperation between ministries have increased because the ministry of finance now recognizes that the government's expenditure on climate change is of national economic importance.<sup>38</sup>

### 2.4.2. Budgeting to support integration

The budget process can be used to identify cross-sectoral opportunities, which makes it a powerful tool to support integration. One country that used this is Norway, which is working to reform its regular budget process to enable coordinated budgeting that will foster SDG implementation. The ministry of finance is responsible for the overall process. Responsibility for each of the 17 Goals is assigned to a coordinating ministry, which is tasked to consult with the other ministries involved in the implementation of the various targets under the Goal concerned. The ministry of finance sums up the main points in the national budget white paper presented to the parliament.<sup>39</sup>

There are countries where a strong integrated plan-to-budget system is already in place for specific SDGs. In Honduras, the ministry of education has defined specific responsibilities for the SDGs at all levels through the "Fundamental Education Act" and its corresponding regulations as well as identified the contribution of other actors who impact this sector. This is then planned and budgeted for in a cross-sectoral, integrated way, down to the detail of cross financing.<sup>40</sup>

One element of the budgeting process that can help integrate SDG implementation is a detailed analysis to identify cross-sectoral spending and explore opportunities for "cross-sector budgeting". Traditionally, budgets are separated along the sectoral lines and allocated to programs within one sector. However, if clear linkages between program elements across sectors exist, then one might create a budget allocation for their combined effect, rather than fund the individual parts. The funding of the different program elements could depend

#### Box 2.2. Leveraging Budget to coordinate SDGs across sectors (Mexico)

Mexico started its efforts to integrate SDGs throughout its national strategies and plans in 2016. The Ministry of Finance and Public Credit, which also oversees the formulation of national plans, developed a methodology to allow the budget to contribute to the achievement of the SDGs.

In order to align the budget with the SDGs, the ministry developed a framework aimed at integrating planning, public finance management, policymaking, and oversight. The ministry then partnered with the United Nations Development Programme to identify the specific budget items that would contribute to progress on the SDGs.

The first step was a process through which each ministry used the Performance Evaluation System and National Planning to match their programs to the SDGs. The use of budget codes allows the tracking of contributions per SDG across the budget. The second step is quantifying: identifying to what extent programs contribute to an SDG target, directly or indirectly, in order to estimate the Government's total investment per target. 102 SDG targets were further disaggregated by different topics, allowing the Government to identify more precisely the part of the target that a specific government action is to address. In future budgets, the process and the associated budget indicators and codes will be mandated from the start, which will clearly provide an incentive for all programs to align themselves with the SDGs.

Source: Transparencia Presupuestaria 2017, *Mexico's budgeting for sustainable development*, July, Mexican Ministry of Finance, Available from: <http://www.internationalbudget.org/2017/07/mexicos-budgeting-sustainable-development/>. [2 August 2017].

on their contribution to the integrated objective, which is a strong incentive for program managers to be aware of how their respective programs relate to other governmental efforts and explore possible synergies. Gender mainstreaming presents a prime opportunity for this approach.

The first step a government can take is identification of linkages in an existing budget. For example, Mexico was able to track the total spending on gender issues in all sectors in a given year.<sup>41</sup> To make tracking easier, countries can implement systematic tagging of the budget with cross-sectoral themes or topics – the SDG targets obviously being prime candidates. Encoding government programs, activities or other budget line items with codes or tags to indicate their relevance to SDGs in a quantifiable way, allows for easy visibility of the overall support for each SDG and the horizontal distribution of such support.<sup>42</sup> Colombia is an example of a country that has done so: the budget is encoded with tags for specific cross-sectoral and sub-sectoral topics, which can then be tracked throughout the budget plan.<sup>43</sup>

Linking the budget with SDG targets is not an easy task. For instance, determining whether a planned activity or program contributes to a particular target and to what extent can lead to long discussions. But such discussions are healthy: they create awareness among program managers of the relevance of their programs to SDGs and their relation to other programs in this respect. If a country has decided to reserve portions of the budget for certain cross-sectoral issues, the tagging of budgets is a convenient way to handle the allocation of such portions of the budget. And if it is made clear that the criteria for budget allocations are the contribution to the SDGs, this provides a strong incentive for program managers to align their activities with the SDGs in a synergistic way. As the various parts of government get more familiar with this type of budgeting, this may lead to a greater understanding of interlinkages among sectoral issues – both on the part of individual ministries and on the part of those in oversight functions or coordinating bodies.

A well-known practice among the public and private sector alike to encourage innovation, seed funding can be helpful in governmental strategies to remove barriers to cross-sectoral coordination. It provides a temporary “umbrella”, with financial incentives offsetting the additional costs of collaborating and the challenges of reporting under different budget sources. The assumption is that once a cross-sectoral program is in place and the benefits become obvious, financing will sort itself out. For an SDG that is cross-sectoral, funding appropriations for that SDG across different ministries enable the lead ministry with a multi-sector task to encourage other ministries to deliver on their part of that task.<sup>44</sup>

Overall, the benefits of leveraging budgets to achieve integration have yet to become commonly realized and

adopted.<sup>45</sup> In many cases budgets still show a high degree of departmentalized or functional planning, rather than planning across ministries and departments. For instance, in Bangladesh, according to the Education Sector Plan, a total of 11 government ministries administer accredited technical and vocational education and training programmes, but the budget is not structured in a way that would allow all these programmes to be identified, and thus aggregated upwards.<sup>46</sup>

## 2.5. Engaging the public service

Bringing about integration for SDG implementation ultimately depends on the people, particularly the public servants who will need to understand new integrative frameworks and priorities, acquire new skills and embrace new ways of working.

For public servants, integration on a daily basis requires that they should share their objectives across organizational boundaries, with sharing of information and services among government organizations in a way that boosts the efficiency of government processes and enhances governmental interaction.<sup>47</sup> However, very few countries seem to be mobilizing public servants systematically around the SDGs.

### 2.5.1. Capacity for recognizing and acting on interlinkages

Public servants may not be fully aware of the SDGs, their complex inter-relations and the national strategy to implement the goals, let alone be committed to them. A good start to overcome this is training and awareness programs for public servants. Working across organizational boundaries for better integration also requires changes in behavior, culture, skills and working practices. One way to raise the capacity of public servants for working collaboratively across sectors and departments is to encourage networking in public administration and introduce rotation of public servants. In fact, rotation and mobility are used in several countries to expose individuals to a range of organizational experiences. For example, the Republic of Korea maintains a Personnel Exchange System – a 1:1 exchange program wherein public servants move between departments for a limited period. It aims to improve work understanding among different agencies through personnel exchanges and to remove departmental partitions by building a cooperation system.<sup>48</sup>

To equip public servants with the requisite skills and competences to effectively work across different departments, some countries have implemented a range of professional development initiatives. Under its management agenda, the Government of Canada has established the Canadian School of Public Service. It provides federal public servants with a training course in horizontal management. The course

reviews what horizontal management means for managers and how to deal with the challenges of partnering with other organizations so as to benefit from shared goals.<sup>49</sup> Australia has developed a practice guide for public servants who are working together on integrated projects. It includes advice for deciding when to join up, how to choose the best structure for the initiative, possible accountability and budget frameworks to use, and how to create an appropriate organizational culture for joining up.<sup>50</sup>

### 2.5.2. Incentives in institutions and human resource management

Even with understanding of a new context, employees may need to be nudged in the right direction through concrete incentives. Some jurisdictions have experienced with incentives that link remuneration (performance pay) or career development opportunities (promotion, performance evaluation) to cross-sectoral work.<sup>51</sup> Performance evaluation and career opportunities can be strong motivators. Finland used to reward the sharing of knowledge: in order to improve integration, senior officials were assessed on their ability to share knowledge, establish partnerships and network. This was a part of Finland's innovative action plan - 'Government Programme System'. The priorities for the administration were reduced to a small number of strategic and cross-cutting policy outcomes. Each policy programme was allocated to a lead coordinating Minister and a number of other key Ministers. The coordinating Minister and programme directors organized the implementation of the policy programmes and made decisions on how to divide responsibilities across ministries.<sup>52</sup>

### 2.5.3. Accountability and integrated approaches

Ministerial responsibilities are largely organized along departmental lines. As a country increases joint work and cooperation, accountability lines may need to be amended or revised, for example by putting in place systems for horizontal (also called "joint" or "shared") accountability. Shared accountability can however give rise to various problems such as lack of clarity over lines of accountability, the risk of blame shifting, and difficulties in rewarding performance or applying sanctions in the event of poor performance. Within the public sector, these problems can thwart inter-agency collaboration and can make public servants reluctant to fully participate in joint work arrangements.<sup>53</sup>

As a way to deal with this problem, the Irish Office of the Minister for Children and Youth affairs combined sectoral accountability with cross-cutting thinking and action. The office was established to ensure policy coherence for issues impacting children. Accountability continues to reside with the sectoral ministries that own the relevant portfolios, e.g., Departments of Health and Children, of Justice, and of Education. However, by physically bringing together staff

around common issues and target populations, the Irish Government sought to foster integrated approaches to policy issues.<sup>54</sup>

A related problem is a perceived lack of authority for government departments to lead or coordinate action spanning multiple departments. When the dynamics of cross-sectoral collaboration are not well defined, and despite government-wide programs to encourage integration, lower level staff and managers may be hesitant to engage in such projects. Mandates and regulations can reinforce collaborative working. In Ireland, the importance of cross-cutting issues was reinforced under Section (12) of the Public Service Management Act (1997), which enabled Ministers to collaborate with each other on cross-departmental issues, and to assign responsibility to public servants on such issues.<sup>55</sup>

## 2.6. Monitoring, evaluation and review

Monitoring and evaluation as well as review mechanisms are a *sine qua non* for integration and need to be an integral part of SDG implementation strategies. Monitoring and evaluation systems that can track and evaluate inter-sectoral policy outcomes and overall impacts are an important part of any integration effort. Based on the evidence gathered through monitoring and evaluation processes, reviews are used to assess overall progress and performance, to identify problems and take corrective actions. Reviews should link assessment to country follow-up actions including prioritization, resource allocation and policy dialogue.<sup>56</sup>

### 2.6.1. Challenges of monitoring and evaluation in the context of SDGs

While it is clear that integrated monitoring and evaluation offer many benefits and uses, implementing such systems faces several interrelated challenges. For a start, each country will need quality data and indicators. For most countries, this is a challenge. At present, countries are mainly making efforts to improve data quality, address gaps in data collection and develop indicators. For example, Afghanistan, Azerbaijan, Belize, the Czech Republic, Cyprus, Nigeria and Portugal are working to strengthen data collection and improve the quality of data on the 169 targets and 230 indicators of the SDGs. Belarus, Belgium, Botswana, Costa Rica, India, Italy, Jordan, Malaysia, Netherlands and Sweden are focusing on SDG indicators.<sup>57</sup>

A common challenge is that monitoring and evaluation tend to target specific policy interventions (e.g., a single policy or program in a particular sector), although it is important to assess progress towards interrelated goals and targets.<sup>58,59</sup>

While most countries have statistical offices that monitor various aspects of the economy, society and environment,

the interlinkages among the SDGs cannot easily be tracked without a vast number of indicators, or the use of composite indicators.<sup>60</sup> At this point in time, there are no well-established methodologies for the evaluation of complex programs, even though new forms of tech-enabled data such as big data have the potential to complement conventional monitoring and evaluation approaches – and lend greater insight into overall impacts of policy interventions.

Lack of effective monitoring and evaluation system and routine monitoring may lead to fragmented implementation of sustainable development strategies. For example, in the early 2000s, Pakistan’s National Conservation Strategy implementation had relatively coherent strategic objectives, but lack of routine monitoring of project impacts and sustainability indicators caused the strategy to fragment into a number of unconnected component activities with no feedback mechanism.<sup>61</sup>

Another challenge is to mainstream monitoring and evaluation as a standard practice throughout SDG implementation. This also means that monitoring and evaluation need to take place continuously. Finland has established a system of periodic evaluations of the effectiveness and coherence of sustainable development policy. As part of the evaluations, the government solicits inputs from the scientific community and civil society on the state and future of sustainable development in Finland. Harmonization of a number of monitoring and evaluation activities is also an important part of the current efforts of the Finnish government.<sup>62</sup> In many countries, a number of monitoring and evaluation systems are in place throughout the government. Achieving some degree of harmonization among such systems may be important, so that evidence from multiple sources can contribute to inform the analysis of shared issues spanning across sectors.

### 2.6.2. Towards integrated monitoring and evaluation

The cross-sectoral nature of the SDGs constitutes a major challenge to monitoring and evaluation. If various SDGs and targets affect one another, the mechanisms to evaluate policy interventions to achieve these targets will need to look across sectors. It is clear that monitoring and evaluation has a particularly strong link to integration. It requires collaboration across sectors, but can also be a driver for sustaining that collaboration, as actors in different sectors work together to measure, interpret results and decide on necessary adjustments.

A particularly important step is how the results of monitoring and evaluation feed back into policy adjustment. The conclusions of monitoring and evaluation should inform adjustments in policies or strategies and pinpoint opportunities to improve cross-sectoral integration. This means that monitoring and evaluation should be planned

as part of an integrated approach. This makes all the more sense as the challenges facing the design of monitoring and evaluation systems for the SDG (e.g., the need to measure cross-sectoral impacts and create insight across sectors and the need for indicators to collectively provide an accurate picture of the overall progress) mirror the challenges of designing integrated SDG implementation strategies.

Amid these challenges, some efforts to develop integrated monitoring and evaluation are underway. For example, the UN Inter-Agency’s Global Expanded Monitoring Initiative (GEMI) is being developed as an integrated monitoring effort for water and sanitation-related SDG 6 targets. The Initiative’s specific goal is to establish and manage, by 2030, a coherent and unified monitoring framework for water and sanitation to inform the post-2015 period. The scope is primarily limited to SDG 6, but it will also contribute indirectly to monitoring proposed related indicators in other SDG areas such as SDG 13 on climate action.<sup>63</sup>

Based on this discussion, an ideal approach to integrated monitoring and evaluation in the context of the SDG implementation could include:

- i. Ensuring alignment between the SDG strategy and the monitoring and evaluation process;
- ii. Mapping out critical interactions across the Goals and targets with synergies and trade-offs, so as to identify adequate indicators to assess the interactions at the national level;<sup>64</sup>
- iii. Bringing together information about different aspects of an SDG that are commonly collected by different sectors;<sup>65</sup>
- iv. Leveraging monitoring and evaluation as a dynamic tool to encourage continuous cross-sectoral collaboration;
- v. Anticipating what data will be necessary or useful for monitoring and evaluation and making efforts to fill in data gaps, improve data quality, and generally creating a sound statistical basis for monitoring the SDGs;
- vi. Ensuring that capacity for monitoring and evaluation exists at all levels of the government where it is needed;
- vii. Strengthening the feedback between evaluation and policy making and budget cycles – an often-reported limitation of evaluation policy.<sup>66</sup>

### 2.6.3. Institutional framework for monitoring and evaluation

Countries will need to assess their existing institutional frameworks for monitoring in order to identify priority areas for improvement. Countries agree that systems of monitoring and evaluation should be based on country ownership.<sup>67</sup> This includes the need for enhanced inter-agency coordination and capacity across government, with a whole-of-government approach to monitoring and evaluation.<sup>68</sup>

Countries are exploring different ways of organizing their SDG-related monitoring and evaluation efforts. Belize has recently developed the Growth and Sustainable Development Strategy Monitoring and Evaluation Framework, which will identify responsibilities and progress made by specific agencies. Several other countries (e.g., Belgium, Georgia, the Philippines, Turkey) have established a new interagency structure and working group for monitoring of the SDGs. An interagency structure may provide one single platform for monitoring progress towards SDGs in an integrated way and facilitate better coordination between different sectors. In some other countries (e.g., Czech Republic, Estonia, and Finland), various (sustainable) development committees and councils perform these functions.<sup>69</sup>

Head of State or Government leadership could help advance monitoring and evaluation for integration. In Moldova, the Monitoring and Evaluation Division of the State Chancellery provides the highest-level monitoring of SDGs. The Government of Grenada has also established a Policy, Monitoring and Evaluation Unit within the Cabinet Secretariat. Most countries however rely on statistical offices in their monitoring and evaluation efforts.<sup>70</sup> Some examples are: Colombia (Department of National Administration and Statistics), Egypt (Central Agency for Public Mobilization and Statistics), Germany (National Statistics Institute), Italy (National Statistical Office), Madagascar (Ministry of Economy and Planning and the National Institute of Statistics), Republic of Korea (National Statistical Office), Samoa (Samoa Statistics Bureau and the Ministry of Finance) and Switzerland (Swiss Federal Statistical Office).

National statistical offices are sometimes units within Ministries rather than independent self-sufficient organizations, which is the case with many Small Island Developing States (SIDS). In such cases, it is important that ministries have access to data that they need.<sup>71</sup> Data will need to be provided from almost all government ministries because of the interconnected nature of the SDGs. In this regard, the UN can make a contribution, given its interactions with National Statistical Offices in the context of SDG monitoring.

#### 2.6.4. Review

Monitoring and evaluation is central to follow-up and review processes, helping answer questions such as what works for citizens, why, under what conditions? What is the quality of evidence gathered and what conclusions should be drawn from it?<sup>72</sup> The 2030 Agenda (paragraph 74) states that follow-up and review processes at all levels will be rigorous and based on evidence, informed by country-led evaluations and data.<sup>73</sup>

The 2030 Agenda for Sustainable Development encourages Member States to conduct regular and inclusive reviews of progress at the national and sub-national levels. At

present, reviews are often being conducted specifically for presenting at the high-level political forum (HLPF). Also, many countries are still planning to design the architecture for review of progress towards the SDGs. It is too early to assess the integrative impact of review processes for SDG implementation. National-level discussions on follow-up and review of the 2030 Agenda are ongoing in most countries.<sup>74</sup>

## 2.7. Roles of parliaments and supreme audit institutions

### 2.7.1. The role of parliaments

Much has been said, including in the 2030 Agenda (paragraph 45), about the role of parliaments in implementing the SDGs: their legislative mandate, their power to reform politics and create new institutional arrangements and their role in holding government accountable have all been emphasized. Indeed, each of these roles offers opportunities to strengthen integration.

Parliaments can support integrated implementation of the SDGs through three key functions:<sup>75</sup>

- i. *Legislative*: Parliaments can review existing legislation, propose amendments or even draft new legislation required to meet the Goals. Parliaments can also ensure cross-sectoral coherence, for example, by ensuring that proposals to regulate an issue in a particular sector do not counteract efforts in other sectors.
- ii. *Budgetary*: In their role in approving budgets, parliaments have the overview of all activities pertaining to SDG implementation and in some cases also have the leverage to request their alignment, so as to create a more balanced and coherent approach.
- iii. *Monitoring and oversight*: As the primary institution for accountability at the national level, parliaments are in a unique position to have an overview of the collective efforts made by various parts of the government and the leverage to influence these efforts and ensure they form a coherent whole. Parliaments can demand that their governments prepare a plan aligned with the SDGs and send it to the parliament for review. For example, the Government of Norway presents a report to the parliament on how the country fares in terms of policy coherence for sustainable development.<sup>76</sup> The parliament may also be in a position to require integrated monitoring and reporting on SDG implementation at regular intervals. A concrete example of a parliament's role in supporting enhanced cross-sectoral policy coherence is the report produced by the International Development Committee of the British House of Commons, which requested the government to adopt an effective whole-

of-government approach for the implementation of the SDGs (Box 2.3).

A partial survey of the parliamentary community worldwide shows some countries' efforts to institutionalize the SDGs in parliaments. Parliaments in Ecuador, Chile, Japan, Mali, Romania, Chad, Trinidad and Tobago, Uganda and Zambia have adopted a formal motion or resolution to take stock of the SDGs and to outline key steps toward their implementation and review at the national level.<sup>77</sup>

In other countries, parliaments have been actively involved in the following ways. In Mali, the National Assembly established a Standing Committee on the SDGs, with the task to coordinate the work of parliament on the implementation of the Goals and strengthen government oversight. In Fiji, plans are underway for the Standing Committee on Economic Affairs to lead and coordinate the work of parliament on the SDGs. The parliament has also assessed its own capacities to institutionalize the SDGs with the help of the Inter-Parliamentary Union (IPU) – United Nations Development Programme (UNDP) self-assessment toolkit.<sup>78</sup> Germany has formed a Parliamentary Advisory Council on Sustainable Development to provide parliamentary support and evaluate the sustainability impact of federal government activity. In Madagascar, the National Assembly participates in the Committee for Follow-Up and Review of the SDGs. Pakistan has transitioned its parliamentary MDG Task Force to a SDG Task Force and plans to strengthen the role of the Task Force for SDG implementation. In Serbia, the National Assembly established a Parliamentary Focus Group to help steer the parliament's oversight role as regards the implementation of the SDGs. In Trinidad and Tobago, the parliament has established a new Joint Select Committee on the Environment and Sustainable Development.<sup>79</sup>

While a number of parliaments have formally positioned themselves with respect to the SDGs, many more have yet to fully engage and take the necessary measures to mainstream the SDGs in their work. An indication of this can be seen in the way parliaments are engaging in the Voluntary National Reviews: only 13 parliaments had some kind of involvement (varying greatly, from deep to superficial)

in the forty-four national reviews presented to the HLPF in 2017, and only three of those parliaments got to review the government-led report before it was finalized.<sup>80</sup> Gaps remain in engaging parliaments, and in ensuring that the SDGs are not seen as the exclusive domain of the executive branch or as a ministry-driven exercise.

Like the Executive Branch of the government, parliaments tend to operate in silos. For example, there can be a parliamentary committee for the economy alongside a committee for the environment, with little coordination to effectively integrate different sectors into a single policy approach.<sup>81</sup> Parliaments need to find ways to work across structures. For example, a well-functioning and inclusive SDG committee, which may consist of the Chairs of the portfolio committees, can help vet all legislation emanating from the portfolio committees against the SDGs. While not every parliament may need an SDG-specific committee, such a body may be useful, provided it is endowed with a strong coordinating and oversight mandate as well as sufficient resources.<sup>82</sup>

In the case of Fiji, IPU worked with the parliament to mainstream the SDGs and recommended that each standing committee conduct an annual review of government outcomes in each portfolio area against the SDGs and relevant targets, with a group of committee chairs and deputy chairs established to ensure a coordinated approach to the oversight of government action on the SDGs across parliament.<sup>83</sup>

### 2.7.2. Role of Supreme Auditing Institutions

The role of SAs as independent oversight bodies means that they can hold governments accountable for the implementation of the SDGs. SAs can support the SDGs by undertaking performance audits of progress on SDG implementation, including the extent to which collaboration and coherence is being achieved as part of government action. Assessing the effective functioning of institutions and processes would be an important aspect of any audit of the governance of SDG implementation.

#### Box 2.3. Parliament's role for effective cross-sectoral policy coherence (United Kingdom)

In a 2016 report, the International Development Committee of the British House of Commons explicitly requested an effective whole-of-government approach for better policy coherence among British government ministries. It requested that the Government identify a formal mechanism for relevant Secretaries of State or responsible Ministers to come together regularly to discuss the implementation of the SDGs at the highest political level. It furthermore requested that the Secretary of State for International Development and the Minister for Government Policy provide a cross-Government plan for SDG implementation, and that the Government clearly outline how it will ensure policy coherence across the SDG agenda.

Source: United Kingdom Parliament 2016, *The UK government's response to the SDGs*. Available from <https://www.publications.parliament.uk/pa/cm201617/cmselect/cmintdev/103/10307.htm> [2 August 2017].

Traditionally, audits have been performed separately for each sector – it has not been very common for audits to focus on a coordinated approach. However, equally important are the insights that come from having an overall picture of investments and efforts made by various actors on given issues, something that SAIs are often in a position to do and which allows them to assess the extent of integration and the coherence and combined effectiveness of the various actions and identify important cross-sectoral issues.

This is increasingly being realized. For example, the US Government Accountability Office conducted a performance audit related to the energy-water nexus, which found that “energy and water planning are generally stove-piped, with decisions about one resource made without considering impacts to the other resource” and recommended better coordination among federal agencies and other stakeholders.<sup>84</sup>

The performance audit conducted by NIK, the Polish SAI, shows that SAIs can provide insights to reduce duplication and fragmentation in government and support integration by providing a broader, cross-cutting view on the functioning of processes and programs across government. In the context of the European Union financial framework, NIK assessed the relevant medium and long-term development strategies of different ministries. Seen from a whole-of-government perspective, NIK found that the lead ministry was in fact lacking the tools for effective coordination. Through the performance audit process, NIK brought its findings to relevant Parliamentary Committees.<sup>85</sup>

While the SDG context may be new, not all auditing needs to be reinvented. Many historical audits will be of value in assessing the performance on SDG implementation, and the findings from these audits may be helpful in pinpointing cross-sectoral issues. For example, in Canada, the government has looked at opportunities to explore historical audits and compare these to the SDGs, and has found it can help to identify strengths and successes as well as gaps. This will take efforts however, and the range and quality of available

information is often insufficient to perform a thorough analysis of the combined effects of policy interventions.<sup>86</sup>

There are other challenges. For example, some mandates still do not include the audit of policy effectiveness and efficiency, not to mention the audit of cross-sectoral policy effectiveness.<sup>87</sup> In addition, as the role of SAIs is evolving to match the new approaches of governments, the legislative basis for national audits needs to be updated as well. Effective auditing also requires a good substantive understanding of the SDGs and their complex interactions, which is challenging for many countries. These problems need to be addressed if SAIs are to realize their full potential for SDG implementation and integration.

Amid these challenges, INTOSAI is building the capacity of SAIs to audit horizontal integration – e.g., through a capacity-building program on Auditing SDGs. The program will support SAIs to conduct cooperative performance audits of preparedness for implementation of the SDGs. These audits take a whole-of-government approach and emphasize issues of inclusiveness and stakeholder engagement. Fifty-five SAIs from English-speaking regions and Latin America are already participating in the program.<sup>88</sup>

## 2.8. Conclusion

Implementing the 2030 Agenda in an integrated manner will require much coordination, adaptation and in some cases structural change in the way governments operate. It is well recognized that an integrated approach is essential. However, breaking through sectoral silos that have been cemented over the years by separate priorities and strategies, budgets, institutional rules and work culture is indeed difficult. Nevertheless, governments have concrete opportunities to facilitate integration in their structures and processes, and this chapter has identified some of those.

Countries have already started to organize themselves to implement the SDGs. Institutional arrangements that

### Box 2.4. Brazil's coordinated audit

Recently, Brazil has performed a coordinated audit on sustainable food production (covering target 2.4 of the SDGs). The audit encompassed various related topics such as low-carbon production, technical assistance, agrochemical reduction and sustainable alternatives. It looked at the interaction between various policies and programs and how they affect incentives for organic agriculture. The audit concluded that many policies are mutually counter-acting or counter-productive. For example, in spite of the stated objective to encourage organic agriculture, the production of fertilizers is subsidized. The audit recommended the adoption of a whole-of-government approach to sustainable food production systems and the setup of an inter-ministerial coordination mechanism.

*Source: Brazilian Federal Court of Account 2017, presentation at the SAI Leadership and Stakeholder Meeting – Auditing Preparedness for the Implementation of the Sustainable Development Goals, United Nations, New York.*

countries have selected for this purpose vary. This chapter has shown that many countries that chose to put in place new arrangements to lead on SDG implementation have opted for interministerial mechanisms placed under direct leadership from heads of State or governments. While this type of arrangement does not guarantee stronger integration in practice, it does suggest that the SDGs are high on national policy agendas and have political salience. This constitutes a marked change compared to the relatively marginal political profile of sustainable development in the first 25 years after the Earth Summit. It is, at this stage, too early to assess the performance of these new institutions. In coming years, it will be important to go beyond the description of institutional arrangements for the SDGs and study the effectiveness of these mechanisms in terms of integration in a systematic way.

A number of processes and parts of government hold opportunities to support integration. This chapter reviewed some of those. Going forward, countries may be able to enhance horizontal integration by actively leveraging various means and instruments. For example, combining revised budget processes, incentives for integrated work in the public service and strengthening of the capacity of public institutions to monitor and evaluate progress on the SDGs may reduce the likelihood of efforts being “stranded” in the face of the challenges in other parts of government.

Beyond specific ingredients, progressing towards horizontal integration will require strong leadership, as well as

understanding and commitment across the board. It should be clear across the government that ministries, offices and individuals depend on each other to meet specific targets and the SDGs as a whole. In a sense, achieving the SDGs is not an exercise in achieving a collection of individual targets, but rather an exercise in collaboration and joint efforts within government, to a level that has not been seen before.

While this chapter focused on opportunities for horizontal integration within national government processes and structures, it is also important to note the role of development partners, both bilateral and multilateral, in relation to integrated approaches. Development partnerships too need to be reviewed in light of horizontal integration, as they can support or hinder governments’ efforts in regard. Differing agendas, lack of coordination and integrated policy approaches among the partners themselves, including lack of information exchange among the partners and with countries, may seriously hinder or even counteract countries’ effective horizontal integration. As underlined in chapter 7, this problem tends to be especially acute in post-conflict situations, where external partners often provide a major portion of governments’ budgets and can exert a strong influence on policy choices. Overall, coherent and co-ordinated actions at the regional and global levels can contribute to horizontal integration.

## Endnotes

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