



2030 UN Agenda: Implementation, Monitoring and Reporting by the Belgian Authorities (Preparedness Review)

Report adopted by the general assembly of the Belgian Court of Audit on 24th of June 2020 *Brussel, June 2020*



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By endorsing the 2030 Agenda for Sustainable Development in 2015, the United Nations (UN) set 17 sustainable development goals (SDGs) around five key areas (People, Planet, Prosperity, Peace and Partnership) and three dimensions (social, economic and environmental). The SDGs are subdivided into 169 associated targets addressing almost all aspects of society (www.sdgs.be). The European Commission and the EU Council endorsed the 2030 Agenda as well. The European Union's statistical office EUROSTAT monitors the goals and targets using the EU SDG indicator set.

The governments in Belgium are required at each level (federal, community and regional) to make a political commitment to SDGs. Although they are free to devise their own policies autonomously, consultation and coordination are essential since 133 out of the 169 targets fall within their shared competences. Besides, each government must first identify to what extent political actions have already been taken in order to achieve the goals and targets and then determine whether further action is required.

SDGs are a priority of the INTOSAI 2017-2022 Strategic Plan – INTOSAI being the International Organisation of Supreme Audit Institutions (SAIs). The SAIs have pledged to determine to what extent their national authorities have prepared for SDG implementation and have been conducting so-called "preparedness reviews" to this end.

In its preparedness review of Belgium, the Belgian Court of Audit examined how the various governments expressly commit and organise themselves regarding the 2030 Agenda. It checked whether they have developed an adequate system to implement SDGs and monitor and report on their progress. It focused on coordination within and between governments but did not examine the actual results of the sustainable development policy. The INTOSAI seven-step-model provided the framework for the audit. In more detail, the Court examined whether the authorities:

- 1. made a strong commitment to achieve SDGs;
- 2. involved the public and relevant stakeholders in the process;
- 3. clearly distributed the various responsibilities and the corresponding resources;
- 4. ensured sufficient mutual coordination;
- 5. have specific strategic plans providing clear objectives;
- 6. duly prepared their policies;
- 7. developed a system to monitor and report on SDG achievement.

The Interministerial Conference on Sustainable Development (ICSD) acts as a consultation body for national coordination which must enable the country to meet its international commitments related to the 2030 UN Agenda. In 2017, the ICSD drew up the national strategy for sustainable development that was supposed to lay the foundations for a consistent approach to the strategic

lines of sustainable development in Belgium. The ICSD contributed to the preparation of the first National VoluntaryReview (NVR) submitted to the UN in 2017. However, the ICSD has no longer met since the end of 2017. The national strategy it drew up in 2017, does not include any specific objectives and its cooperation projects mainly focus on processes without setting any quantified objectives. The second evaluation report on the national strategy due in March 2019 has not yet been drafted.

The SDG policy is monitored by means of indicators. An initial snapshot of the progress made in the implementation of the policy has already been taken for 34 indicators. In 2018, the Interfederal Statistical Institute (ISI) expanded this set of indicators and collected data for 82 indicators. Since February 2020, the data for 32 indicators have been disaggregated by region.

Since they are autonomous, the various governments have been meeting their political commitment to the 2030 Agenda in different ways. Most of them have drawn up strategic plans for sustainable development and carried out actions to involve citizens and stakeholders. Coordination within the same level of government is also organised in different ways, both in terms of policy steering and coordination by the administrations. While budgets do include resources related by nature to SDGs, it is rather exceptional to find an explicit reference to the 2030 Agenda. Differences can also be observed in the policy preparation process: most governments have indeed assessed the sustainable development policy in order to draft their strategic plans but only the Federal State and the Flemish Government have relied on a comparison with the 17 SDGs.

Governments have also developed the SDG monitoring indicators each in their own way. A benchmark and quantified objectives are often lacking, while the indicators are not clearly related to government programmes or actions from the SDG strategic plans. Mostly, the reports on SDGs merely state the actions implemented without evaluating them against the SDGs.

The Court recommends that the ICSD resume its coordination role. The ICSD should also ensure international reporting is continued through an adapted NVR based on the 2030 Agenda and containing updated and quantified objectives. In order to monitor the sustainable development policy, the ISI should develop indicators covering all SDG aspects. Those indicators should be based on a sample large enough to allow them to be disaggregated by region.

The Court also makes recommendations to governments of all levels. These need to see the new national strategy as a common vision for their strategic plans and other political commitments to sustainable development. They should translate the global SDGs into concrete objectives focusing on their own level, and associate them with the necessary strategic measures. The authorities should set target values for the indicators.

Furthermore, the Court advocates better planning for both policy preparation and involvement of citizens and stakeholders. Strategic plans and measures should be coordinated and monitored more explicitly so as to guarantee regular reporting to the parliaments. The authorities should make clear what are the responsibilities of each public actor and determine how many resources are necessary to achieve the objectives.

Monitoring and reporting bodies should ensure that the indicators used by the authorities in order to monitor the SDG implementation progress are in line with the list of indicators drawn up

by the ISI. The authorities' indicators must be sufficiently measurable using target values and, if possible, be related to the actual measures or projects.

Finally, the reports on sustainable development policy, the communication and timing should enable a coordination of the results at national level in preparation for the next NVR.



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Abbreviations and notions

BCR	Brussels-Capital Region
BPS	Budget and policy statement
COBAT	Code bruxellois de l'aménagement du territoire (Brussels Town Planning Code)
COCOF	Commission communautaire française (French Community Commission)
СОСОМ	Commission communautaire commune (Joint Community Commission)
COORMULTI	Intrafederal Consultation Platform Multilateral Coordination of the Federal Public Department Foreign Affairs
EU	European Union
FCSD	Federal Council for Sustainable Development (Belgium)
FISD	Federal Institute for Sustainable Development
FPB	Federal Planning Bureau
FPS	Federal Public Service
FSDP	Federal Sustainable Development Plan
GDP	Gross domestic product
IBSA	<i>Institut bruxellois de statistique et d'analyse</i> (Brussels Institute for Statistics and Analysis)
ICEDD	Institut de conseil et d'études en développement durable (independent Walloon institute providing advice and studies on sustainable development)
ICSD	Interministerial Conference on Sustainable Development
IDO	Instituut voor Duurzame Ontwikkeling (Flemish non-profit making association for sustainable development)
INTOSAI	International Organisation of Supreme Audit Institutions
ISDC	Interdepartmental Sustainable Development Committee
ISI	Interfederal Statistical Institute
IWEPS	Walloon Institute for Assessment, Forecasting and Statistics

NSDS	National Sustainable Development Strategy
NVR	National Voluntary Review
PPS	(Federal) Public Planning Service
PRDD	Plan régional de développement durable (Regional plan for sustainable development - Brussels-Capital Region)
PSAC	Public Social Assistance Centres
REK	<i>Regionale Entwicklungskonzepte</i> (Regional sustainable development concepts – German-speaking Community)
RSO	Responsabilité sociétale des organisations (organisations' social responsibility)
SD	Sustainable development
SDD	Sustainable Development Department
SDGs	Sustainable Development Goals
SWDD	Stratégie wallonne de développement durable (Walloon strategy for sustainable development)
UN	United Nations
UNSTAT	United Nations Statistical Commission
VOS	Vlaamse Openbare Statistieken (Flemish public statistics)
VSA	Vlaamse Statistische Autoriteit (Flemish statistical authority)
VVSG	<i>Vlaamse Vereniging van Steden en Gemeenten</i> (Association of Flemish Cities and Municipalities)
WGDO	Vlaamse Werkgroep Duurzame Ontwikkeling (Flemish sustainable development working group)



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Chapter 1

Introduction

1.1 Sustainable Development Goals

1.1.1 Context and legal framework

On 25 September 2015, 193 Member States of the United Nations (UN) adopted the resolution A/70/L.1 *Transforming our world: the* 2030 *Agenda for Sustainable Development*¹. The 2030 Agenda came into effect on 1 January 2016.

Seventeen Sustainable Development Goals (SDGs)² were formulated, covering five key areas, the so-called five P's: People, Planet, Prosperity, Peace, Partnership, and three dimensions: social, economic and environmental. Subdivided into 169 targets, the SDGs address poverty reduction, education, equality, sustainable production and consumption, climate and several other social themes (cf. www.sdgs.be). They replace the Millennium Goals in force until 2015. While the latter mainly applied to developing countries, the SDGs regard all UN Member States.

Sustainable development had already been on the UN's agenda before, leading to the Rio Declaration (1992), the Kyoto Protocol (1997) intended to reduce or control greenhouse gas emissions, the Millennium Declaration (2000) aimed at worldwide poverty eradication, and the Johannesburg Declaration (2002) containing an action plan with detailed goals and commitments regarding poverty reduction, the protection of natural resources, energy, health, environment-related technologies and governance, all of which are also embedded in the Sustainable Development Goals.

^{*}Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs. It contains within it two key concepts: the concept of "needs", in particular the essential needs of the world's poor, to which overriding priority should be given; and the idea of limitations imposed by the state of technology and social organization on the environment's ability to meet present and future needs." (source: Report of the World Commission on Environment and Development: Our Common Future, Brundtland Report, 1987, p.41, www.un.org).



Source: Belgian Court of Audit (logos from www.sdgs.be)

Diagram 1 – 17 SDGs around 5 key areas (5 Ps)

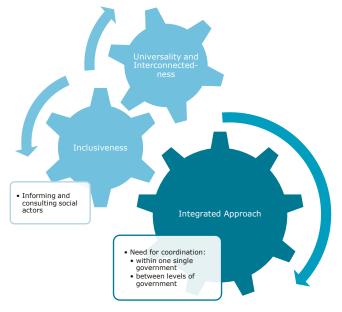
The SDGs are intertwined with the principles of **Universality**, **Interconnectedness** and **Indivisibility**, **Inclusiveness** and **Leave No One Behind**, and **Partnership**³.

In the context of public policy for sustainable development, the universality and interconnectedness principles by nature entail an integrated approach: the challenges of sustainable development are closely interrelated and require integrated solutions. Policy coordination is therefore essential both within the same level of government (e.g. between departments) and between governments of various levels.

³ UN, *Transforming our world: the 2030 Agenda for Sustainable Development*, Preamble of the Resolution adopted by the General Assembly on 25 September 2015, 38 p., www.un.org. Other principles appear sometimes in sustainable development documents. They generally refer to those defined at the UN Conference in Rio in 1992 (Rio Declaration, 27 principles). In its federal reports on sustainable development, the Federal Planning Bureau uses five overall principles: Responsibility (close to Universality), Integration (close to Interconnectedness and Indivisibility), Equity (close to the "Leave No One Behind" principle), Caution and Participation (close to Partnership).

Moreover, the inclusiveness and partnership principles imply that the social actors (civil society, business community, citizens, academia) are also involved in SDG achievement and need to cooperate to do so. The government must ensure that the social actors play an active role in both the preparation and accomplishment of the SDG-related actions.





Source: Belgian Court of Audit

The 17 UN goals are not legally binding⁴, but the Member States are expected to make a political commitment and develop a national framework in order to achieve them. The SDGs are set for 2030, yet about 20 targets should already be achieved by 2020⁵.

Since Belgium signed the UN resolution, its governments (Federal State, Communities and Regions) were obliged to make a political commitment too. An analysis⁶ from the Federal Institute for Sustainable Development⁷ (FISD) shows that 31 of the 169 SDG targets exclusively fall within the remit of the Federal State and 5 within that of the Communities and Regions. Belgium's several levels of government are competent for 133 targets, hence the need for consultation and coordination (see section 1.1.2). Every level should verify to what extent policies have already been set to achieve these goals and targets and if further policy actions are required.

⁴ UN, Sustainable Development Goals. The Sustainable Development Agenda, www.un.org.

⁵ E.g. target 3.6 "By 2020, halve the number of global deaths and injuries from road traffic accidents", target 14.2 "By 2020, sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and take action for their restoration in order to achieve healthy and productive oceans", target 17.11 "Significantly increase the exports of developing countries, in particular with a view to doubling the least developed countries" share of global exports by 2020'.

⁶ Institut de conseil et d'études en développement durable (ICEDD) and Instituut voor Duurzame Ontwikkeling (IDO) (for the FISD), Une évaluation des engagements politiques de l'autorité fédérale au regard du Programme de Développement durable à l'horizon 2030 des Nations Unies, final report, 19 December 2017 (only available in French and Dutch), www.sdgs.be (see section 3.4).

⁷ The FISD is the federal public department assisting the federal government in preparing the sustainable development policy. It also coordinates and implements the policy.

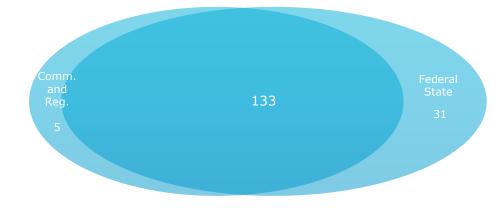


Diagram 3 – Distribution of the 169 targets among the Belgian government levels

Source: data from FISD report

At European level (EU), there is currently no coordinated SDG policy that Belgium would have to take into account as a Member State. The European Commission, however, endorsed the full 2030 Agenda⁸ and the EU Council stressed *"the commitment of the EU and its Member States to achieve the 17 SDGs by 2030"*). In December 2019, the European Commission issued its European Green Deal which aims to integrate the SDGs into the European Semester in order to put them at the heart of European policies and actions¹⁰.

Within the European Union, the statistical office EUROSTAT has been monitoring the 2030 Agenda goals and targets which are deemed relevant. To that end, it developed an "EU SDG indicator set" containing 100 elements. Developments in Belgium in this matter are detailed in an annex to the Commission's most recent report assessing Belgium's progress under the European Semester¹¹. Besides, the European Commission drew up a synthesis report on how the EU and the Member States support SDG implementation in developing countries through development cooperation. The most recent synthesis report dates from May 2019¹².

⁸ European Commission, Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, Next steps for a sustainable European future – European action for sustainability, COM(2016) 739 final. An additional working document explains the existing and planned EU initiatives per goal [SWD(2016) 390 final].

⁹ Council of the European Union, A sustainable European future: The EU response to the 2030 Agenda for Sustainable Development – Council conclusions, 20 June 2017, Document 10370/17, especially sections 7 and 17, www.consilium. europa.eu. On 10 December 2019, the Council encouraged Member States to take more ambitious national measures and to integrate the 2030 Agenda proactively in national planning instruments, policy measures, strategies and financial frameworks.

European Commission, The European Green Deal, Communication from the Commission to the European Parliament, the European Council, the Council, the European Economic and Social Committee and the Committee of the Regions, COM(2019) 640 final, Brussels, 11 December 2019, https://eur-lex.europa.eu. The European Semester offers EU Member States a framework for the coordination of their economic policies based on an evaluation of their economic and budget plans.

¹¹ European Commission, Commission Staff Working Document, Country Report Belgium 2020 accompanying the document Communication from the Commission to the European Parliament, the European Council, the Council, the European Central Bank and the Eurogroup, Brussels, February 2020, SWD(2020) 500 final, www.eur-lex.europa.eu.

¹² European Commission, Report from the Commission - Supporting the Sustainable Development Goals across the world: The 2019 Joint Synthesis Report of the European Union and its Member States, COM(2019) 232 final, www.eur-lex.europa.eu.

Except for the German-speaking Community, the French Community, the French Community Commission (COCOF) and the Joint Community Commission (COCOM), the Belgian governments had already developed a legal framework for sustainable development before the 2030 Agenda was created. As a consequence, the Belgian legal framework does not refer explicitly to the SDGs. The major legal instruments are the following:

Belgium	Article 7bis of the Constitution: "In the exercise of their respective powers, the Federal State, the Communities and the Regions shall pursue the objectives of sustainable development in its social, economic and environmental aspects, taking into account solidarity between the generations".
Federal State	Act of 5 May 1997 coordinating the federal policy on sustainable development
Flemish authorities	Decree of 18 July 2008 promoting sustainable development
Walloon Region	Decree of 27 June 2013 regarding the Walloon strategy for sustainable development, modified by Decree of 30 April 2019
Brussels-Capital Region	Article 13 et seq. of the <i>Code bruxellois de l'aménagement du territoire</i> (Brussels Town Planning Code)

This is a rather general legal framework, but the strategic plans based on it are more recent (except for the federal) and explicitly refer to the SDGs or integrate them in their own objectives. As a result, Belgium has a fragmented and evolving "soft law" framework for SDGs. Apart from the French Community, the French Community Commission (COCOF) and the Joint Community Commission (COCOM), the various governments drew up the following strategic plans¹³:

Federal State	Federal Long-Term Vision for Sustainable Development Federal Sustainable Development Plan		
Flemish authorities	Visie 2050 – Een langetermijnstrategie voor Vlaanderen (A Long-Term Vision for Flanders – 2050), and Vizier 2030 – Een 2030 doelstellingenkader voor Vlaanderen (A Goal Framework for Flanders – 2030)		
Walloon Region	Second Walloon Strategy for Sustainable Development		
Brussels-Capital Region	<i>Plan regional de développement durable</i> (Regional Plan for Sustainable Development)		
German-speaking Community	<i>Regionales Entwicklungskonzept III</i> (REK III) (Regional Sustainable Development Concept III)		

1.1.2 Belgian context: coordination and reporting

The different levels of government in Belgium have drawn up their own SDG policies within their specific remit. However, since the 133 targets fall within their shared competences and given the principles of universality and indivisibility, consultation and coordination are clearly essential. These should lead to a common vision and a consistent and shared approach to monitor SDG implementation.

The Interministerial Conference on Sustainable Development (ICSD), created on 6 June 2012, has served as a consultation body. Its missions were extended following the adoption of the

¹³ The documents can be found on https://www.sdgs.be/en/policy. They are further discussed in section 3.1.

2030 Agenda¹⁴. It was within the ICSD that the National Sustainable Development Strategy (NSDS) was adopted on 31 May 2017. The NSDS intends to provide a basis for a consistent approach regarding the strategic lines of sustainable development in Belgium. The NSDS defines a common vision of the desired future situation in the country and includes a selection of priority themes for which the levels of government will carry out joint concrete actions (see section 2.1.2.).

The various levels of government often report on their SDG policies. For instance, the Act of 5 May 1997 requires the Federal Planning Bureau (FPB)¹⁵ to draw up a federal report on sustainable development and communicate it to all Belgian governments and parliaments concerned¹⁶.

Reporting at international level also calls for a coordinated approach. In July 2017, Belgium submitted to the UN High Level Political Forum¹⁷ a National Voluntary Review (NVR) on the progress of the 2030 Agenda's implementation in Belgium¹⁸ (see section 2.1.3).

1.2 **Review**

1.2.1 Preparedness review

SDG implementation is a concern for INTOSAI¹⁹, the international organisation of supreme audit institutions. One of the five priorities of its Strategic Plan 2017-2022 consists in contributing "to the follow-up and review of the SDGs within the context of each nation's specific sustainable development efforts and SAIs' individual mandates²⁰". A preparedness review verifies to what extent governments are prepared to further implement the SDGs. Several other supreme audit institutions have already carried out such a review²¹.

The 2030 Agenda covers the period 2016 to 2030. A preparedness review must be performed early in the policy-making process, as its purpose is to check whether the public authorities have organised themselves in such a way as to be able to achieve the SDGs.

- (2) preparing the Belgian contribution to the European and multilateral reporting on the implementation in Belgium of the 2030 Agenda for Sustainable Development;
- (3) contributing administratively to the preparation of the viewpoints Belgium will defend at EU and UN levels regarding the implementation of the 2030 Agenda for Sustainable Development;
- (4) involving the partners assisting the ICSD in carrying out these missions.

¹⁴ Since 2016, the ICSD has been in charge of:

contributing to the implementation in Belgium of the 2030 Agenda for Sustainable Development, amongst other things via the National Sustainable Development Strategy;

¹⁵ The Federal Planning Bureau is an independent public interest body that carries out studies and forecasts on economic, social and environmental policy issues in the context of sustainable development (source: www.plan. be).

¹⁶ Regarding the Federal State, the Federal Sustainable Development Plan (Act of 5 May 1997, art. 3) is based on this report.

¹⁷ The UN asks every country that endorsed the 2030 Agenda to present regularly (e.g. every four years) a voluntary review of their own progress and results.

¹⁸ United Nations High Level Political Forum, Pathways to sustainable development. First Belgian National Voluntary Review on the Implementation of the 2030 Agenda, July 2017, 93 p., https://sustainabledevelopment.un.org.

¹⁹ Austrian Court of Audit & General Secretariat of INTOSAI, "Auditing the SDGs: challenges and opportunities for SAIs. INTOSAI's role in supporting SAIs in the implementation of the SDGs", in *Future Challenges, EUROSAI Magazine*, no. 24, 2018, p. 70-72, www.eurosai.org.

²⁰ Using the ISSAI 5130 and ISSAI 12 standards (International Standards of Supreme Audit Institutions) regarding SDGs.

²¹ See INTOSAI, Audit Reports of Individual SAIs on the SDGs, www.intosai.org.

The preparedness review carried out by the Belgian Court of Audit checks whether the various governments in Belgium have implemented an efficient system to meet the SDGs, monitor its progress and report about it.

Since the SDGs date from 2015 and a first National Voluntary Review was drawn up in 2017, the Belgian Court of Audit also examined whether the levels of government actually apply the systems and measures developed. It did not, however, identify or assess the sustainable development policy results.

The review verifies how governments *explicitly* commit and organise themselves with respect to the 2030 Agenda. The fact that an entity does not have an overall strategy based on the 2030 Agenda does not necessarily imply that it does not take action on sustainable development. For instance, the various governments audited have taken strategic measures and formulated objectives that contribute to the 2030 Agenda without always having them explicitly linked to it²².

The review follows a "whole of government" approach, in that it pertains to the federal government, the Flemish Community and the Flemish Region²³, the French Community, the Walloon Region, the Brussels-Capital Region and the German-speaking Community. The French Community Commission (COCOF) and the Joint Community Commission (COCOM)²⁴, exercising the community competencies in the Brussels-Capital Region are also included in the review's scope.

Although the inclusiveness and indivisibility principles imply that local authorities should also be involved in achieving the SDGs, they are not included in the review because they do not fall within the remit of the Belgian Court of Audit.

1.2.2 Review questions, standards and report structure

The review questions are based on the seven-step model developed by the Dutch Supreme Audit Institution, which was adopted by INTOSAI²⁵ and constitutes the standards framework for the review.

²² The French Community, for example, worked out a "Pact for Excellence in Education" including objectives such as reducing by 50 % the number of repeaters and dropouts by 2030.

²³ In Flanders, community and regional competencies are exercised by a single parliament and a single government.

²⁴ The French Community Commission and the Joint Community Commission were analysed insofar as they are competent for matters transferred to the communities under the sixth State reform and subsequently passed on to the regions via agreements between the French-speaking authorities. These include, for example, matters relating to rest homes, hospitals and child benefit. In Brussels, the French Community Commission and the Joint Community Commission took over these competencies and are now empowered to issue legislative texts. These matters are closely related to SDG implementation. The Flemish Community Commission does not have similar competencies. The Belgian Court of Audit did not directly contact those entities' departments, regardless of the extent to which they were involved in SGD implementation.

²⁵ Algemene Rekenkamer, A Practical Guide to Government SDG Preparedness Reviews Based on the Experiences and Reflections of Seven Supreme Audit Institutions, July 2018, 40 p., www.intosai.org. The model was also endorsed at the XXII INTOSAI Congress in Abu Dhabi in December 2016.

The review verifies to what extent governments have implemented each of the following topics:

Diagram 4 – Review questions based on the INTOSAI seven-step mode	l
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	The 7 steps of the preparedness review	Review questions	Report section
	Step 1 Political commitment and recognition of national responsibility in line with the principles of sustainable development.	Question 1 Are governments strongly committed to fulfilling the SDGs	2.1 3.1
	Step 2 Building public awareness and encouraging dialogue with stakeholders including relevant non-governmental stakeholders.	and do they involve the public and the relevant stakeholders?	3.2
Policy Framework	Step 3 Allocation of responsibility at a ministerial or other level, allocation of appropriate financial means and other resources, and establishment of accountability arrangements.	Question 2 Have governments clearly allocated the various responsibilities as well as the appropriate means and resources within a context of sufficient mutual coordination?	3.3
	Step 4 Preparation of plans to apply the SDGs including setting out the role of different stakeholders and defining how the various goals and targets are to be achieved in an integrated and coherent manner.	Question 3 Have the commitments regarding SDG achievement been translated into specific policy plans setting explicit objectives? Were these plans preceded by proper policy preparation?	3.1 3.4
	Step 5 Designing and establishment of the systems to measure and monitor the SDGs goals and targets.		
Data Framework	Step 6 Setting baselines – the situation at the start of the process – for different indicators, against which to judge progress made throughout the SDG lifecycle.	Question 4 Has a system been developed to monitor SDG implementation and report about it?	2.2 4.1 4.2
	Step 7 Monitoring and reporting arrangements on the progress of SDGs, involving all relevant stakeholders.		

Source: Belgian Court of Audit, based on INTOSAI data

The review highlights the necessity of coordination between the Belgian governments involved. Chapter 2 examines the overarching national level coordinating the governments (section 2.1) and develops indicators for Belgian reporting at international level (section 2.2).

As for the review questions, the review of governments revealed a number of best practices, which are emphasised in coloured boxes in the report.

At the beginning of every chapter, a brief description in italics presents the ideal situation (benchmark) against which the findings will be compared.

1.2.3 Reviewing method

First, the Belgian Court of Audit examined documents (such as strategic plans, budget documents, reports of public departments, other audit reports, etc.). Subsequently, the governments involved were requested to fill in a standardised questionnaire²⁶, which was complemented with interviews.

5 June 2019	Review announcement to the competent ministers and to the departments of the various levels of government			
July 2019 – January 2020	Reviewing work			
19 February 2020		rt for comment to the com ous levels of government	petent ministers and the	
March — May 2020	Receipt of replies			
	Level of government	Contact	Date of reply	
	National	Federal Minister for Foreign Affairs	6 May 2020	
	National	Chairman of the Interdepartmental Sustainable Development Committee (ISDC)	7 April 2020	
	National	Secretary of the Interfederal Statistical Institute (ISI)	19 March 2020 (e-mail)	
	Federal State	Minister for Energy, Environment and Sustainable Development	Refers to the reply of the FISD (e-mail of 3 April 2020)	
	Federal State	Director of the Federal Institute for Sustainable Development (FISD)	19 March 2020 (e-mail)	
	Federal State	Director of the Federal Council for Sustainable Development (FCSD)	26 February 2020 (e-mail)	
	Federal State	Commissioner of the Federal Planning Bureau	18 March 2020 (e-mail)	

1.3 Procedure

Flemish authorities	Secretary-General of the Kanselarij en Bestuur Department (Chancellery and Public Governance)	No specific reply – see the Minister-President's
Flemish authorities	Minister-President of the Flemish Government	7 April 2020
Walloon Region	Minister-President of the Walloon Government	No specific reply – see the Walloon Administration's (e-mail of 3 April 2020)
Walloon Region	Secretary-General of the Walloon Administration	16 March 2020
French Community	Minister-President of the French Community Government	20 March 2020
French Community	Secretary-General	12 March 2020 (e-mail)
Brussels-Capital Region	Minister-President	-
Brussels-Capital Region	Managing Director of Perspective.Brussels	19 March 2020 (e-mail)
Joint Community Commission	President of the United College	-
Joint Community Commission	Head of the Joint Community Commission's Administration	17 March 2020
French Community Commission	Minister-President of the College	-
French Community Commission	Administrator-General of the Brussels French-speaking Administration	4 March 2020
German-speaking Community	Secretary-General of the German-speaking Community's Ministry	17 March 2020
German-speaking Community	Minister-President of the German- speaking Community Government	17 March 2020



Chapter 2

National level

Belgium has committed itself to the 2030 Agenda, which means that all levels of government are involved and have to work together to implement it. Belgium also has to show at the international level that it has been monitoring the SDG implementation.

2.1 National coordination

2.1.1 Political guidance

Achieving the SDGs requires policy coordination, both within and between levels of government. In a federal country such as Belgium, this implies consultation between the competent authorities. Such consultation usually takes places within the Consultation Committee ²⁷ and interministerial conferences.

As a consultation body, the Interministerial Conference on Sustainable Development (ICSD, see section 1.1.2), has been entrusted, since 2016, with ensuring a consistent approach to sustainable development policy. The Conference is made up of all ministers in charge of sustainable development at the various levels of government.

The chairmanship of the ICSD was supposed to be handed over every six months to a different public authority. After discussions on the chairmanship of other interministerial conferences, such rotation was abandoned for all conferences in 2015. The Flemish government, which chaired the ICSD at the time, therefore remained Acting Chair, although it has no longer fulfilled this position actively since early 2018²⁸. The ICSD's last meeting was held on 13 September 2017²⁹.

2.1.2 Implementation of the National Sustainable Development Strategy

One of the ICSD's first mission was to develop a National Sustainable Development Strategy (NSDS). In 1992, the UN had already asked its member states to adopt a national strategy³⁰. In 2005, the interministerial conference of that time drafted a first framework text to that end. The increased attention to sustainable development – both nationally and internationally – through the UN 2030 Agenda gave a new impulse to the ICSD and led to the development of a first NSDS in 2016.

Once the endorsement procedure was completed within each federated entity, the ICSD took note, on 31 May 2017, of the approved framework text of the NSDS.

²⁷ The Consultation Committee is a political body at government level of the various political authorities. Its purpose is to prevent any conflict of competence and to solve conflicts of interests.

²⁸ According to the Flemish Minister-President, the organisation of the ICSD chairmanship was subsequently discussed, but no change of chairmanship was decided.

²⁹ Interview of 16 October 2019 with the Chancellery and Public Governance Department of the Flemish authorities.

³⁰ Article 8.7 of Agenda 21, United Nations Conference on Environment and Development, 1992.

The strategy recognises the 2030 Agenda and its SDGs as a guideline for all Belgian public authorities until 2030. It provides a common vision based on the five key areas of the 2030 Agenda (People, Planet, Prosperity, Peace and Partnership) and sets six priorities ("cooperation projects") that all public authorities are committed to implementing. In addition, it contains an appendix with the policy documents of the various public authorities (see section 1.1.1).

 Table 1 – Cooperation projects of the National Sustainable Development Strategy (and level of achievement)

1. Promoting SDG awareness	The actions listed relate mainly to studies and the organisation of two events per parliamentary term.	Partially achieved
2. Progress, monitoring and assessment of the SDGs	Twice per parliamentary term, the ICSD will draw up a detailed progress report on the implementation of the SDGs in Belgium.	Partially achieved
3. Sustainable public procurement	Including environmental, social and ethical clauses into public procurement contracts allows public authorities to increase sustainability in this field. Concrete actions especially focus on the joint development of common instruments and criteria.	Achieved
4. Sustainable housing and building	The primary aim is to create a common tool for assessing the environmental performance of materials and buildings.	Suspended – unachieved
5. Sustainable nutrition	A national consultation platform for sustainable nutrition will ensure that the measures taken by the various levels of government in order to achieve a sustainable nutrition system remain consistent.	Suspended – unachieved
6. Sustainable development instruments	The range of instruments that support the organisation in making its efforts more sustainable – such as ISO certification – will be identified and their complementarity strengthened.	Suspended – unachieved

Source: Belgian Court of Audit

The first framework text of 2005 stated that a future strategy should contain not only a description and analysis of the current situation in Belgium, but also strategic goals, operational targets and concrete actions. However, the NSDS does not comply with these criteria:

- The common vision describes a desired future situation generally related to the SDGs³¹, but does not translate it into specific (SMART) objectives.
- The common vision is not based on an analysis of the current situation.
- The NSDS merely focuses on domestic policy and has no regard for the issue's global dimension³², whereas several goals/targets of the 2030 Agenda address themes on which Belgium can act through development cooperation³³.
- Three of the six cooperation projects do not pertain to an SDG as such. They only focus on processes (promoting SDG awareness; progress, monitoring and assessment of SDGs; sustainable development instruments).

³¹ E.g. "All natural resources, from raw materials, water, air, soil and land, to energy shall be managed sustainably" [translation] (NSDS, p. 9).

³² On 24 February 2016, the Consultation Committee empowered the ICSD to prepare a NSDS only covering domestic policy actions.

³³ E.g. target 3.3, which aims to "end the epidemics of [...] malaria [...]".

- The cooperation projects are translated into concrete actions, which, however, are generally not associated to quantified objectives ³⁴.
- The NSDS does not plan any interim adjustments by 2030, so that possible priority changes can hardly be taken into account.

Before adopting the strategy, the ICSD sought the opinion of the Federal Council for Sustainable Development and eight other regional advisory councils on a draft text³⁵. In their joint advice, the advisory bodies considered the draft text to be insufficient to achieve the goals, in particular because it dit not contain enough concrete measures from the authorities. Besides, they emphasised that the stakeholders had not been involved in a timely and adequate manner. The advisory councils did not receive any written answer, nor was their advice to take more concrete measures taken into account.

In 2017, the ICSD started to implement the cooperation projects of the NSDS. This included organising an event³⁶ and writing a progress report but, when the ICSD was suspended in that same year, virtually all the projects were abandoned³⁷.

2.1.3 Monitoring and reporting

According to the second cooperation project of the NSDS, the ICSD had to draw up a detailed progress report on the implementation of the SDGs in Belgium twice per parliamentary term. A first progress report was written in 2017, but the second, which was due in the first quarter of 2019, was never written.

The firstNational Voluntary Review (NVR), which was presented to the annual UN High Level Political Forum in July 2017, was the first progress report. The NVR serves as a benchmark, as it provides an inventory of the Belgium's sustainable development policy. Yet, it does not assess the policy impact in terms of SDGs. It also reports on SDG development by means of 34 indicators (i.e. 2 per SDG), but does not assess whether the development is favourable³⁸. The report also offers a whole range of cross-cutting initiatives. Several initiatives, such as the integration of the SDGs into the ministers' policy notes and the parliamentary debates or the drafting of a new federal sustainable development plan (see section 3.1), have not yet been implemented or have not been implemented everywhere.

- 37 Only the technical working group on sustainable public procurement has remained active and has achieved its cooperation project.
- 38 The development was assessed by the FPB in the federal report on sustainable development of December 2017. The NVR also offers a whole range of cross-cutting initiatives.

³⁴ Except for a few actions taken within the cooperation projects "Promoting SDG awareness" and "Progress, monitoring and assessment of the SDGs", such as the organisation of an SDG event twice per parliamentary term and the writing of progress reports (as part of the National Voluntary Review, see section 2.1.3) in 2017 and in the first quarter of 2019.

³⁵ Sociaal-Economische Raad van Vlaanderen (the Flemish Social and Economic Council SERV), Milieu- en Natuurraad van Vlaanderen (the Flemish Council for the Environment and Nature Minaraad), Conseil wallon de l'environnement pour le développement durable (the Walloon Environmental Council for Sustainable Development CWEDD), Conseil économique et social de Wallonie (the Walloon Economic and Social Council CESW), Conseil économique et social de Vallonie (the Brussels Economic and Social Council CESRBC), Conseil de l'environnement de la Région de Bruxelles-Capitale (the Brussels Environmental Council CERBC), Wirtschafts- und Sozialrat der Deutschsprachigen Gemeinschaft Belgiens (the Economic and Social Council of the German-speaking Community of Belgium WSR) and Verbraucherschutzzentrale VoG (the Consumer Association of the German-speaking Community of Belgium).

³⁶ ICSD, SDGs in Belgium: reporting and future actions, 22 November 2017.

A political steering committee was set up in order to prepare the NVR. Chaired by the Prime Minister, the committee was made up of representatives of the levels of government involved in the implementation of the SDGs. The steering committee allocated the tasks to be performed so as to fulfil Belgium's international commitments:

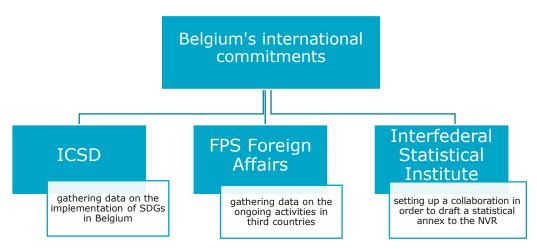


Diagram 5 – Coordination and reporting on international commitments

In addition to the NVR prepared by Belgium, the Federal Planning Bureau reports twice per parliamentary term on the federal sustainable development policy (see section 4.2). Since 2017, its reports have also used monitoring indicators to provide a snapshot of Belgium's state of progress towards the achievement of SDGs.

Best practice 1 – The Federal Planning Bureau's reporting

The Federal Planning Bureau issued its latest report in June 2019³⁹. Although the report mainly analyses the federal policy measures related to sustainable development, it also assesses, by means of 51 indicators⁴⁰, to which extent Belgium has been making progress towards the achievement of the SDGs⁴¹. Only 4 indicators out of the 22 indicators with quantified objectives would reach their goal by 2030⁴². As for the remaining 29 indicators, which merely provide a desired direction, 11 seem to be on the right track. The environmental and economic issues are the objectives that score best.

Source: Belgian Court of Audit

³⁹ Federal Planning Bureau, Taskforce on Sustainable Development, Which priority for a sustainable development? Federal Report on sustainable development 2019, Analysis and assessment, June 2019, www.plan.be.

⁴⁰ The previous report of December 2017 used a list of 34 indicators (Federal Planning Bureau, Concrétiser les objectifs mondiaux de développement durable. Rapport fédéral sur le développement durable 2017. Prospective, December 2017, 132 p., www.plan.be – only available in French and Dutch).

⁴¹ The results are also cross-checked with the 67 "Beyond GDP" indicators developed by the Federal Planning Bureau as part of the National Accounts Institute's mission to develop, calculate and publish a set of complementary indicators in order to measure well-being, human development, social progress and economic sustainability (Act of 14 March 2014 supplementing the Act of 21 December 1994 on social and miscellaneous provisions). The report of the Federal Planning Bureau and the National Accounts Institute proposes to annually update this set of complementary indicators in February.

^{42 &}quot;Research and development", "Exposure to fine particles", "Oil pollution" and "Marine surface in *Natura* 2000 areas". The latter objective, which had to be achieved by the end of 2020, has already been fulfilled.

	_	Trend assessment	
	Result	towards target	in desired direction
Ð	Favourable	4	11
0	Impossible/undetermined	1	12
•	Unfavourable	17	6
	Total	22	29

Diagram 6 – Federal Planning Bureau: situation in 2019 – assessment of 51 indicators

2019 Assessment of 51 indicators

Source: Federal Planning Bureau

2.1.4 Communication

The NSDS entrusts the federal and regional governments with promoting SDG awareness and organising communication campaigns. For its part, it undertakes to organise two events on the implementation of SDGs in Belgium.

A first event "SDGs in Belgium: reporting and future actions" took place in November 2017. It provided not only a forum for open debate with the ministers representing their entity within the ICSD and representatives of the civil society, but also round-table discussions allowing stakeholders to make proposals to achieve the SDGs.

As for other concrete actions, the NSDS only refers to the identification of communication campaigns at federal and regional level and to a target group outreach study. As the ICSD was suspended, neither these actions, nor the second event were carried out. It was never intended either to measure SDG awareness among the Belgian population.

The NVR emphasises that there have been intensive interactions with the advisory councils about the SDGs. The Federal Council for Sustainable Development⁴³ has indeed swiftly issued an opinion on the NVR⁴⁴. It did so within merely two weeks and was therefore hardly able to consult with the civil society organisations that are its members.

Finally, the website www.sdgs.be was launched in September 2016. Although it is an initiative of the Federal Institute for Sustainable Development (see footnote 7), it addresses the SDGs from an international, national, federal and regional perspective. The website features a whole range of resources (brochures, multimedia content, etc.) and is a compendium of SDGs initiatives (see also best practice 6 under section 3.2).

⁴³ The Federal Council for Sustainable Development is an advisory body made up of representatives of the civil society (employers' and workers' organisations, environmental protection groups, development cooperation associations and universities).

⁴⁴ The Federal Council delivered its opinion at the same time as the Brussels Environmental Council (CERBC).

As the website is a federal undertaking with no cooperation from the regions and communities, the data on communities and regions are often shallow and outdated⁴⁵. Furthermore, the website merely highlights federal communication efforts, such as the appointment of "SDG Voices" who, as ambassadors, are to promote SDGs among the general public.

2.1.5 Harmonising the international position

The FPS Foreign Affairs regularly organises a sustainable development platform named "CoorMulti" in order to define Belgium's international position on SDGs. "CoorMulti" consists of representatives of all public authorities (federal and regional) and coordinates the Belgian position prior to any multilateral conference. The NSDS cannot, however, be used as a conclusive guideline for CoorMulti'S work as it has no international strategic dimension (see section 2.1.2).

During the second cycle of the UN High Level Political Forum (2020-2024), Belgium will have the opportunity to submit a new NVR on the progress made. Unless the ICSD is reactivated, CoorMulti will assume this task⁴⁶. Since some targets of the 2030 Agenda are already due to be achieved in 2020 (see section 1.1.1), the NVR should be drafted as soon as possible⁴⁷. For the time being, there has been no agreement on a new NVR.

Best practice 2 – CoorMulti: third parties involvement

Although the framework agreement on CoorMulti's functioning does not contain any provisions in this respect⁴⁸, the FPS Foreign Affairs has for many years invited stakeholders of the civil society to participate as observers in every CoorMulti on sustainable development. The stakeholders take part in the debates and thus contribute to define a coordinated Belgian position. Then, they also have the opportunity to be part of one of the delegations. The Federal Council for Sustainable Development, for instance, has been appointed as a permanent observer. Other specific organisations are sometimes invited too, depending on the SDGs on the agenda of the international conference.

⁴⁵ For example, regarding the Flemish authorities, the website only refers to the long-term strategy "*Visie 2050"* and not to the more recent strategic plan "*Vizier 2030"*.

⁴⁶ CoorMulti drafted the first NVR as well, the ICSD only serving as a platform for collecting information.

⁴⁷ For this purpose, international reporting instruments can be used, such as the reporting platform recently launched by Germany based on a series of international indicators (SDG Knowledge Hub, Germany Launches National Reporting Platform on SDG Indicators, https://sdg.iisd.org). See also the "Knowledge Hub" of the UN Economic Forum for Europe (UNECE), which provides countries with expertise in developing indicators and reporting instruments (SDG Knowledge Hub, UNECE Launches Regional Resources on SDG Statistics, https://sdg.iisd.org).

⁴⁸ Framework agreement of 30 June 1994 on cooperation between the Federal State, the Communities and the Regions regarding the representation of the Kingdom of Belgium in international organisations whose activities fall within the scope of mixed competences.

2.2 National indicators

2.2.1 Interfederal Statistical Institute

The Interfederal Statistical Institute (ISI) was established on 1 January 2016⁴⁹. It must strive to continuously improve the quality of public statistics by supporting public policies.

The ISI has been managed by a governing board composed a/o of six members representing the statistical offices of the various government levels⁵⁰. The board has been assisted by working groups responsible for preparatory work . The working groups are coordinated by the ISI's secretariat. The working group on SDG indicators has been chaired by a staff member of the FPB. Its mission is to analyse, monitor and translate into the Belgian context and according to the available data, the list of SDG indicators drawn up by the United Nations Statistical Commission (UNSTAT)⁵¹.

2.2.2 Monitoring of indicators

When the SDGs were adopted in 2016, UNSTAT developed a set of 232 indicators to measure the achievement of the 169 targets⁵².

At the time the NVR was published in 2017, the ISI selected a first set of 34 indicators (2 per SDG) to monitor the SDGs at national level in Belgium, thus pursuing the mission it had been entrusted with by the Prime Minister, i.e. drawing up a statistical annex to the NVR.

In 2018, the working group on SDG indicators of the ISI drew up a list of 141 indicators, whose data are theoretically⁵³ available in Belgium. The basic data used to develop the indicators originate from different sources and data providers (the Belgian statistical office Statbel, the National Bank of Belgium, the FPB, the community and regional public offices, EUROSTAT, the OECD, etc.). The list is based on the 232 UN global indicators⁵⁴. Yet, it also contains a number of indicators that do not appear on the UN list but match the Belgian reality better that the UN's⁵⁵. The SDG monitoring indicators published by EUROSTAT were also used for that list⁵⁶.

⁴⁹ In accordance with the cooperation agreement of 15 July 2014 between the Federal State, the Flemish Region, the Walloon Region, the Brussels-Capital Region, the Flemish Community, the French Community, the German-speaking Community, the Joint Community Commission of the Brussels-Capital Region, the French Community Commission with respect to the operations of the Interfederal Statistical Institute, the governing board and the scientific committees of the National Accounts Institute (*Belgian Official Journal* of 20 October 2014).

⁵⁰ Except for the German-speaking Community, whose statistical office is not part of the ISI. As a result, the Germanspeaking Community has for the moment no impact on the development of sustainability indicators for each region.

⁵¹ For the full assignment, see Interfederal Statistical Institute, *Rapport d'activités 2019*, March 2020, p. 8, (only available in French and Dutch), www.iis-statistics.be.

⁵² See UN, Sustainable Development Goals, UN Statistical Commission agrees on global Indicator Framework, 11 March 2016, www.un.org.

⁵³ The list was established prior to data collection.

⁵⁴ The definition of some of the UN indicators has been adjusted to the Belgian reality.

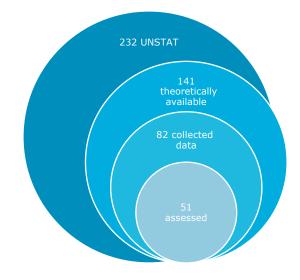
⁵⁵ For example, the following indicators: "household over-indebtness" (SDG 1), "duration of domestic work" (SDG 5) and "global external position" (SDG 17).

⁵⁶ The ISI has adopted EUROSTAT indicators such as "greenhouse gas emission" (SDG 13) and "consumption of pesticides" (SDG 2).

Data were collected for 82 indicators⁵⁷ out of the theoretical list of 141. The 82 indicators, which are to be found on the Federal Planning Bureau's website (www.indicators.be) were adopted by the ISI as a first version of the set of SDG monitoring indicators for Belgium. The ISI intends to gradually expand this list over time.

At federal level, the Federal Planning Bureau⁵⁸ assessed the situation in 2019 to determine whether 51 of the 82 indicators (3 per SDG) will reach their targets by 2030 or, in the absence of any such target, whether they have been progressing well (see section point 2.1.3).

Diagram 7 – Overview of the national indicators



Source: Belgian Court of Audit

The 82 indicators are well documented, explicitly defined and they have been selected according to clear criteria⁵⁹. They generate data that, if possible, will be updated annually⁶⁰ and, as recommended by the United Nations, where necessary, disaggregated by region⁶¹, gender, age, income, education level, etc. Besides, international comparisons are made whenever possible. Still, a few shortcomings need to be mentioned:

 The indicators do not cover – or merely partially cover – some sustainable development areas, such as domestic violence, energy efficiency of buildings and biodiversity. However, one must realise that even the UNSTAT list of 232 indicators does not cover all aspects of sustainable development.

- 59 "Relevance of the indicator for Belgium", "quality of the statistics" and "availability of the underlying data".
- 60 However, the most recent data date back to 2018.
- 61 A first set of 32 indicators has been disaggregated per region since the update on 12 February 2020.

⁵⁷ The 82 indicators comprise the 34 indicators submitted as part of the NVR. They have been compiled in the course of time by the Federal Planning Bureau while working on sustainable development and for drafting its annual report on the indicators "beyond GDP".

⁵⁸ The Federal Planning Bureau carries out such assessments based on its tasks relating to the federal report on sustainable development imposed by the Act of 5 May 1997. The Federal Planning Bureau also gathers data pursuant to the Act of 14 March 2014 supplementing the Act of 21 December 1994 on social and miscellaneous provisions, using a set of complementary indicators in order to measure well-being, human development, social progress and economic sustainability.

- A number of indicators are mere approximations of the phenomena under scrutiny but are nonetheless maintained for lack of better indicators. E.g.: measuring meat consumption⁶².
- Only 22 indicators have a quantified objective⁶³.

2.3 Partial conclusion

ICSD	The Interministerial Conference on Sustainable Development should ensure a consistent policy between the Belgian public authorities responsible for implementing the SDGs. However, the Conference's activities have been suspended since the end of 2017.
National strategy	The 2017 national strategy does not relate the strategic vision to any specific objective. The cooperation projects stated in the strategy are partly process-related and do not include any quantified objective. The strategy was not preceded by a needs analysis and the stakeholders were consulted, but neither in due time nor sufficiently. The cooperation projects have not been fulfilled or, at least, not completely. The second assessment report on the NSDS, due in March 2019, has not yet been drafted.
Indicators	In order to provide policy-makers with statistical data allowing them to monitor the SDGs, the Interfederal Statistical Institute has drawn up a list of 141 indicators and is currently collecting data for 82 of them. A number of the 82 indicators have been disaggregated by region and some sustainable development areas are only partially taken into consideration. Only 22 indicators have a quantified objective.

62 The Federal Planning Bureau measures meat consumption using carcass weight in slaughterhouses as an indicator.

⁶³ These 22 indicators are included in the 51 indicators assessed by the Federal Planning Bureau, except for two: "road fatalities" within SDG 3 (a halving of the number of road fatalities between 2015 and 2030) and "nitrogen oxide emissions" within SDG 11 (a 59 % reduction in emissions between 2005 and 2030).



Chapter 3

Strategic framework

3.1 Political commitment

A successful SDG implementation requires a clear political commitment of all public authorities concerned and well-defined responsibilities. The governments must set up specific strategic plans and programs including clearly defined goals, a detailed action plan, an estimate of the financial resources needed and a time schedule with intermediate and final goals. The parliaments should be involved in the process.

3.1.1 Strategic plan development

The Court of Audit has examined to what extent the different Belgian levels of government have committed themselves politically and how the implementation of this commitment has been planned.

As far as the **federal government** is concerned, the Act of 5 May 1997 coordinating the federal policy on sustainable development provides a framework for this policy.

Best practice 3 – Act of 5 May 1997 coordinating the federal policy on sustainable development

The Act of 5 May 1997 prescribes a policy cycle with obligations as regards planning, reporting and assessment. Federal bodies entrusted with specific missions were established for that purpose: the Federal Council for Sustainable Development (FCSD), which plays an advisory role, and the Interdepartmental Sustainable Development Committee (ISDC), which is composed of representatives from the federal public services and coordinates the federal sustainable development policy.

The Act also requires to develop a long-term strategic vision⁶⁴ and a five-year Federal Sustainable Development Plan (FSDP) including measures defining in concrete terms the long-term goals and the European and international commitments. Moreover, common sustainable development goals must be included in management agreements⁶⁵ and each federal public service (FPS) must approve its own sustainable development action plan.

As a result, the federal legal framework has been providing a clear structure to implement the SDGs for more than twenty years, but has not been implemented for all components:

⁶⁴ The requirement to develop a long-term vision has been introduced by the Act of 30 July 2010 modifying the Act of 5 May 1997 coordinating the federal policy on sustainable development. This amendment resulted in particular from a Court's recommendation (Belgian Court of Audit, *La coordination de la politique fédérale de développement durable*, Report to the Belgian House of Representatives, June 2005, 66 p. (only available in French and Dutch), www.courdescomptes.be).

⁶⁵ Article 1 of Royal Decree of 4 April 2014 modifying Royal Decree of 29 October 2001 on the appointment and the performance of management functions in federal public departments and federal public planning services and modifying Royal Decree of 2 October 2002 on the appointment and the performance of staff functions in federal public services and federal public planning services.

- The most recent FSDP covers the 2004-2008 period. No new FSDP has been adopted by the government since then, in spite of what was announced by the competent minister⁶⁶. Since the FSDP was approved prior to the 2030 Agenda, there is no updated integrated plan focussing on the 17 SDGs.
- Except for one common sustainable development goal integrated in 11 out of the 13 management agreements of the FPSs and the PPSs⁶⁷, the management agreements say little about sustainable development and rarely refer to the SDGs⁶⁸.
- Not all FPSs and PPSs provide a yearly sustainable development action plan and when such plans are provided, they differ in quality.

The 2050 long-term strategic vision⁶⁹ was endorsed in 2013 – i.e. prior to the 2030 Agenda – with a time horizon set 20 years after the 2030 Agenda. Although its goals are consistent with those of the 2030 Agenda, they cannot be considered as a transposition at federal level of the SDG set by the United Nations (UN)⁷⁰. Besides, the long-term vision was not modified after the SDGs were adopted in 2015. As a result, this vision and the 2030 Agenda form a double reference framework. According to the Federal Planning Bureau (FPB), the SDGs (2030 Agenda) are intermediate goals intended to implement the 2050 long-term vision⁷¹.

Despite an announcement in the National Voluntary Review (NVR) and in the government agreement of 11 October 2014, the general policy notes drawn up by the federal ministers do not refer to the SDGs or to the long-term vision, with the exception of the general policy note of the Minister for Sustainable Development and the Minister for Cooperation Development⁷². As a result, there is no widespread political commitment to implement the SDGs and, unlike at the administrative level (ISDC), there is no willingness to integrate sustainable development into the whole range of ministerial competences.

- 67 The common sustainable development goals mentioned in 11 out of the 13 management agreements concluded with the FPSs are the following:
 - (1) using a management system to keep costs under control;
 - (2) setting up each year a sustainable development action plan;
 - (3) starting a dialogue with the stakeholders on functioning and policy;
 - (4) reporting every two years on social responsibility on the basis of the directives issued by the independent international organisation Global Reporting Initiative.
- 68 Early 2019, only one management agreement referred to the SDGs (see Federal Planning Bureau, *Quelle priorité pour un développement durable? Rapport sur le développement durable 2019. État des lieux et évaluation*, Brussels, June 2019, www.plan.be (only available in French and Dutch; abstract available in English at https://www.plan.be/uploaded/documents/20190301001030.REP_TFDD2019_11924_E.pdf). The new 2019-2021 management agreement of the FPD Public Health also refers to SDGs (FPD Public Health, *Contrat d'administration 2019-2021*, July 2019, 190 p. (only available in French and Dutch), www.health.belgium.be.
- 69 It includes 55 goals to be monitored by means of some 100 indicators.
- 70 See ICEDD and IDO (for the FISD), Une évaluation des engagements politiques de l'autorité fédérale au regard du programme de développement durable à l'horizon 2030 des Nations unies, final report, 19 December 2017, 33 p. (only available in French and Dutch), www.sdgs.be.
- 71 Federal Planning Bureau, Quelle priorité pour un développement durable? Rapport sur le développement durable 2019. État des lieux et évaluation, Brussels, June 2019, www.plan.be (only available in French and Dutch; abstract available in English at https://www.plan.be/uploaded/documents/201909301001030.REP_TFDD2019_11924_E.pdf).
- 72 According to the Federal Planning Bureau (June 2019), when sustainable development is mentioned in the general policy notes, it seems to be for the sole purpose of communication. Sustainable development is indeed not integrated into the substance of the policies planned, except for the policy related to developing countries and some other special cases.

⁶⁶ Parliamentary document, Belgian House of Representatives, 6 November 2015, DOC 54 1428/012, General policy note on Energy, Environment and Sustainable Development (only available in French and Dutch).

In the **Flemish Region**, the Decree of 18 July 2008 promoting sustainable development defines the framework for a coordinated and cross-policy Flemish policy related to sustainable development. It also ensures the continuity of this policy and states that each new Flemish government should set up a sustainable development strategy.

Best practice 4 – Visie 2050 and Vizier 2030

In 2016, the 2014-2019 Flemish Government decided to integrate the third Flemish Sustainable Development Strategy in the overall policy note *Visie 2050*. It is a long-term strategy for the Flemish Region, which connects the 2050 long-term vision with seven priority transitions⁷³. This long-term vision explicitly confirms that the Flemish Region endorses the 17 SDGs.

With Visie 2050, the first step of the SDG implementation time schedule has been taken⁷⁴. As for the next step, i.e. the changeover to a Flemish SDG framework, a plan called Vizier 2030 – *Een 2030-doelstellingenkader voor Vlaanderen* was set up in 2019. 48 goals that are relevant to Flemish competences have been defined on the basis of the 17 SDGs and have been related to a set of indicators. With a view to connecting both plans, *Vizier 2030* is an intermediary step to achieve the long-term goals set in *Visie 2050*.

However, the Court has noted a number of shortcomings:

- Most of the goals in *Vizier 2030* do not mention quantified targets⁷⁵.
- The *Vizier 2030* goals do not include all SDGs because some topics, such as climate, mobility and urban planning, are or will be dealt with in separate long-term strategic sector plans. Once adopted, these plans will be an integral part of *Vizier 2030*⁷⁶.
- *Vizier 2030* merely lists the 48 goals. The policy measures necessary to achieve these goals⁷⁷ are being taken within the general policy of the different policy areas. However, the Agenda 2030 goals are not concretised in the current 2019-2024 general policy notes laid down by the Flemish ministers.

⁷³ Transition regarding circular economy, smart living, industry 4.0; transition regarding lifelong learning, caring and living together in 2050, mobility transition and energy transition.

⁷⁴ In October 2016, the Flemish Government established a time schedule in 7 steps for the implementation of the SDGs in the Flemish Region:

^{1.} developing a clear long-term vision in line with the SDGs;

^{2.} transposing the SDGs into a Flemish SDG framework and defining the Flemish 2030 goals;

^{3.} implementing the 2030 goals;

^{4.} developing an adequate monitoring and reporting system;

^{5.} integrating the 2030 goals in the public administrations' internal operating practices;

^{6.} collaborating with cities, municipalities and provinces;

^{7.} ensuring adequate management of the stakeholders.

⁷⁵ However, quantified targets appear in some goals: goal 13 (In 2030, three times as many adults will be attending an education or training institution, formally or informally, compared to 2015) and goal 18 (By 2030, 80 % of the dwellings will meet the minimum standards of security, health and housing quality).

⁷⁶ The Woonbeleidsplan (Housing Strategy Plan) (2018), the Energie- en Klimaatplan (Energy and Climate Plan) (2019) and the Luchtplan (Air Plan) (2019) have been adopted up to now. The Mobiliteitsplan (Mobility Plan) and the Beleidsplan Ruimte Vlaanderen (Urban Planning Strategy Plan) have not yet been set up.

⁷⁷ However, the separate long-term strategic plans (see footnote 76) include strategic measures.

The Decree of 27 June 2013⁷⁸ provides that the **Walloon Region** is required to set up a multi-year sustainable development strategy every time a new government takes office. The second Walloon Strategy for Sustainable Development (*Stratégie wallonne de développement durable* – SWDD), which was adopted in July 2016, includes a long-term vision (2050), an assessment of the Walloon Region's strengths and weaknesses, short- and medium-term goals, an action plan and measures to involve stakeholders.

Best practice 5 – Legal basis: adoption of a Sustainable Development Decree (Walloon Region)

On 27 June 2013, the Walloon Parliament adopted a decree regarding the Walloon strategy for sustainable development for matters governed by article 138 of the Constitution. Even though the decree does not refer to the 2030 Agenda, which was adopted later, it has the advantage of placing the sustainable development strategy in a long-term perspective with successive planning cycles. Every new government is required to adopt a new strategy within 12 months following the swearing-in. The decree also sets out the components of the strategy (a long-term vision, an assessment of achievements and challenges, short- and medium-term goals, an action plan, an overall assessment, etc.) and the monitoring procedure.

In addition to the strategic plans, the Walloon Region's commitment to sustainable development is also reflected in the fact that the strategy is anchored in a decree (and hence becomes permanent) and in the creation of the Sustainable Development Department (SDD) within the General Secretariat of the Walloon Administration. This department set up a 2016-2019 internal sustainable development plan dealing with organisation-related topics, such as energy efficiency in the Walloon Region's buildings, staff mobility, sustainable public procurements, etc. Sustainable development has also been expressly emphasised in the 2019-2024 Walloon government agreement⁷⁹.

However, shortcomings have also been noted:

- The SWDD of 2016 adopts the 17 SDGs (or 169 targets) as objectives without transposing them into the Walloon context. Additional goals have not been defined for the SDGs which were not (sufficiently) covered by existing Walloon policies.
- The action plan focuses on three key areas (food, energy and resources); as a result, other strategic areas are no longer dealt with. Actions mentioned in the plan do not relate to the SDGs and rarely include quantified objectives.
- Other sector plans and strategies were adopted after 2016, sometimes regarding the key areas. Occasionally, they mention the SDGs and link their actions thereto. There is consequently no systematic approach in this field.
- The guiding nature of the 2030 Agenda is relative, as parallel initiatives have also been taken since 2015. Halfway through the previous parliamentary term, the Minister for Ecological Transition adopted quite a broad ecological transition plan *Wallonie#Demain* including transition actions in a whole range of areas such as food, energy, agriculture,

⁷⁸ Decree of 27 June 2013 regarding the Walloon strategy for sustainable development. Article 1 of the Decree clarifies, under an integrated and coordinated approach, the sustainable development goals of the Walloon Region by establishing rules and procedures aiming at setting up, adopting, implementing and monitoring a regional sustainable development strategy.

⁷⁹ According to the government agreement, all policies to be implemented during the parliamentary term will help the Walloon Region to become a sustainable development model within the European Union.

mobility, urban planning and waste management. Besides, the Walloon Parliament modified, on the initiative of the Minister for Ecological Transition and with the approval of the Walloon Government, the Decree of 27 June 2013, originally intended as a general document, to include aspects related to specific transition topics, in this case sustainable food. In its policy statement, the current government has announced a social, ecological and economic transition plan, this time involving the whole government. The plan could be similar to the SWDD⁸⁰, both in terms of content and monitoring⁸¹. Because of the adoption of multiple plans and strategies pursuing the same goals, sometimes under different names, the action has been dispersed and the consistency of public policies supporting sustainable development cannot be ensured.

In its 2019-2024 policy statement, the **French Community** has made some global political commitments to sustainable development⁸², but has not expressly committed itself to implementing the 2030 Agenda⁸³. Its sustainable development policy rather focuses on internal administrative management and does not cover the different policy areas. For instance, a strategic goal of the management agreement of the Wallonia-Brussels Federation adopted on 25 May 2016 aims to develop the quality and safety of priority infrastructures and steer them in a sustainable development perspective. The main purpose is to improve energy efficiency in the Community's buildings, in particular through the creation of a cell in charge of energy efficiency. A sustainable development plan for the administration was adopted in 2011. However, it has not been renewed.

As a result, there is no structured strategic planning for the 2030 Agenda within the French Community. Just like the transition plan in the Walloon Region, a parallel initiative has been taken by the French Community in the context of the societal responsibility of organisations (*responsabilité sociétale des organisations* – RSO)⁸⁴. The RSO approach should also be integrated in the future management agreement of the Ministry of the French Community. However, it is currently unclear whether this initiative falls within the pure internal administrative framework or whether the sector policies are also covered: a draft circular indeed provides that the government is required to use several levers in order to achieve the RSO strategy (such as cultural policy, education, research and training).

⁸⁰ It will include a short-, medium- and long-term transition vision and indicators to measure regularly the impact of government action (in social, environmental and economic terms) and the medium- and long-term prospective needs.

⁸¹ The plan strives to involve all bodies with relevant expertise, such as the Walloon Institute for Assessment, Forecasting and Statistics *IWEPS*. Just as with the SWDD, the coordination of the plan has been entrusted to the General Secretariat of the Walloon Administration, which is closely linked to the government. Moreover, the policy statement plans the creation of a "Strategic High Council" with advisory competence, notably in issues having a significant impact on the reduction of greenhouse gas emissions. However, such a cell previously existed in the SDD. It was entrusted with providing similar sustainable development advice in preparation for general policy notes and draft government decrees and orders. However, the cell was dissolved in 2018.

⁸² In his reply, the Minister-President of the French Community Government pointed out that although the government only mentions the 17 United Nations' SDGs in the chapter relating to international policy, it commits itself to achieve those goals within all the areas under its competence. For that purpose, it has been developing several plans for ecological transition, fight against poverty or women's rights. The Pact for Educational Excellence also seeks to provide high-quality education to all French-speakers.

⁸³ The Government Decree of 25 July 2014 entrusted a specific administrative cell for sustainable development with providing advice on items on the agenda of the government of the French Community. However, the provision was abolished on 20 September 2019 and hence no longer applied.

⁸⁴ The initiative, which was initially taken to demonstrate the proper functioning of the institution towards fund providers, is also justified by the necessity to integrate sustainable development in all decision-making and operational processes of the French Community and to anchor and ensure the continuity of the approach.

The political commitment of the **Brussels-Capital Region** (BCR) has been translated into the Regional Sustainable Development Plan (*plan régional de développement durable* – PRDD), which was adopted in 2018 in compliance with the Brussels Town Planning Code (*Code bruxellois de l'aménagement du territoire* – COBAT). This strategic document is a planning instrument for regional development and at the same time the Brussels-Capital Region's contribution to the national sustainable development strategy⁸⁵. However, the time horizons of the strategic vision set up in the PRDD are 2025 and 2040.

The PRDD has been conceived as an overall plan and must encompass the other BCR's sector plans and regulations with respect to sustainable development. It sets out goals of varying scope, including very general strategic goals providing direction, but also more operational goals related, for instance, to neighbourhood development projects (such as infrastructure projects). Other sectoral plans and regulations define more specific and quantified objectives.

This set of commitments and goals is linked to the SDGs (e.g. the Air-Climate-Energy Plan, the Water Management Plan, the regional circular economy programme, etc.). Some plans, such as the PRDD or the Good Food strategy, expressly refer to the 2030 Agenda. Nevertheless, no document explicitly connects the goals, or even the actions, with the SDGs. As a matter of fact, the SDGs have not been formally and specifically translated into Brussels goals.

The joint 2019-2024 policy statement of the BCR⁸⁶ and the Joint Community Commission refers to several sustainable development topics (e.g. sustainable renovation, sustainable work, sustainable food, access to health care and fight against inequality), but there is no clear connection with the 2030 Agenda.

Within its competences, the **Joint Community Commission** has no SDG specific plan. Although the policies implemented can actually contribute to the 2030 Agenda, it is not possible to determine to what extent the SDGs are covered because of a lack of explicit connection with the SDGs. However, the Joint Community Commission pays particular attention to the implementation of sustainable development measures in its administration (e.g. the zero carbon mobility policy, sustainable public procurements, document digitisation, etc.). The **French Community Commission** does not have a separate strategic plan or a specific action plan either with respect to the SDGs. Just like the Joint Community Commission, the French Community Commission's commitment mainly focuses on internal administrative actions (sustainable public procurements, energy performance of buildings, eco-labels for companies, etc.). The concept of sustainable development does not appear in the policy statement of the Brussels French-speaking Government (i.e. the College of the French Community Commission).

Since 2009, the **German-speaking Community** has committed itself politically to sustainable development by adopting regional sustainable development concepts (the

⁸⁵ In addition to other regional plans and measures, the PRDD is intended to help the Region contribute to the achievement of the 17 SDGs, within its competences.

Joint general policy statement of the BCR Government and the United College of the Joint Community Commission, 2019.

Regionale Entwicklungskonzepte – REKs). The concepts include a review of the current situation, a long-term vision by 2025 and several concrete projects divided into three implementation phases (REKs I, II and III). Furthermore, an integrated Energy and Climate Plan was also adopted in 2019 for the German-speaking Community.

As from REK III (2019-2024), each project has been related to the SDGs (or targets) to which it contributes. Of course, the SDGs not falling within the German-speaking Community's competences are not dealt with. However, the projects do not define targets, only guidelines. Only the Energy and Climate Plan sets a quantified objective.

3.1.2 Information to the parliaments

The SDG adoption (at national level) has been debated within the **Federal Parliament**. Several hearings and exchanges of views have taken place on the subject in the House of Representatives' Foreign Affairs Committee⁸⁷. There has also been a parliamentary debate on the federal long-term vision. The **Flemish Parliament** has been informed of the steps towards *Vizier 2030* and of its implementation schedule. Only the *Visie 2050* long-term vision has been debated in Parliament. The successive REKs have been adopted by the **German-speaking Community**'s Parliament. Moreover, the **Brussels Parliament** has endorsed the PRDD and the **Walloon Parliament** the SWDD. Because there is no strategic plan in the **French Community**, its parliament has not been informed.

3.2 Public awareness and dialogue with stakeholders

SDGs are based on the principles of inclusion and partnership. This is why every level of government should involve civil society and citizens in achieving the goals. Public authorities should inform and consult them for the preparation and implementation of SDG actions.

Best practice 6 – Awareness-raising actions taken by the federal government

The federal government has not developed any specific plan to raise SDG public awareness. However, it has launched several awareness-raising actions both through traditional communication channels (brochures, newsletters) and the internet:

- a website about SDGs in Belgium has been developed: www.sdgs.be;
- a website about Belgian activities abroad to contribute to achieve the SDGs has been designed: www.glo-be.be;
- a SDG brochure has been drafted and distributed;
- a SDGs.be Twitter account and Facebook page have been created;
- an educational animated movie on SDGs has been created;
- "SDG voices" have been appointed; "SDG Voices" are ambassador organisations in charge of promoting SDGs and encouraging people to take measures as regards SDGs⁸⁸;
- the SDG Forum, a large-scale event aiming to promote SDGs in Belgium, has been created;
- various seminars and meetings have been organised.

 ⁸⁷ See, for instance, Belgian House of Representatives, 2 May 2016, DOC 54 1003/003, Les objectifs de développement durable, report on behalf of the Foreign Affairs Committee (only available in French and Dutch), www.lachambre.be.
 88 See, for instance, Belgian House of Representatives, 2 May 2016, DOC 54 1003/003, Les objectifs de développement durable, report on behalf of the Foreign Affairs Committee (only available in French and Dutch), www.lachambre.be.

⁸⁸ SDG Voices, https://www.sdgs.be/en/sdg-voices.

Pursuant to the Federal Act of 5 May 1997, civil society representatives (economic players, associations for environmental protection and for development cooperation, universities) are members of the Federal Council for Sustainable Development. The Council can provide advice and propose scientific studies in areas related to sustainable development. It is also mandated to increase the active contribution of public and private bodies and citizens in order to achieve the goals⁸⁹.

Both the Federal Council and citizens should be consulted when each new FSDP is prepared. The most recent plan dates back to the 2004-2008 period and has not be renewed. However, a public consultation was organised during the preparation of a draft 2009-2012 plan, as well as in 2018 and 2019 for preparing a forthcoming federal sustainable development plan.

Best practice 7 – Involvement of civil society organisations in the 2030 Agenda

Many civil society organisations are well informed about the 2030 Agenda and regularly refer to it. According to the SDG barometer⁹⁰, an initiative taken in 2018 by several universities and the FISD, 63 % of public or private organisations are aware of SDGs and implement them in their own sustainable development policy or strategy. At international level, where only 34 % of organisations use SDGs, Belgium ranks high. Five non-governmental organisations (NGOs) work together in the SDG field within the 2030 Perspective platform coordinated by 11.11.11 (National Centre for Development Cooperation) and use SDGs as a framework. *The Shift*⁹¹ launched in October 2016 the Belgian SDG Charter for International Development on the initiative of the Minister for Development Cooperation. In the meantime, more than one hundred companies, civil society actors and representatives of the public sector have shown their commitment to sustainable and inclusive economic growth through this charter.

The **Flemish Government** does not organise structural communication towards citizens regarding SDGs. It has not developed any plan to raise public awareness, but expects the Association of Flemish Cities and Municipalities (*Vlaamse Vereniging van Steden en Gemeenten* – VVSG) to raise awareness among the municipalities⁹².

⁸⁹ Article 11, § 1, of the Act of 5 May 1997.

⁹⁰ Antwerp Management School, Louvain School of Management & Universiteit Antwerpen, Le baromètre SDG (only available in French and Dutch), www.developpementdurable.be.

⁹¹ The Shift is the Belgian meeting point for sustainable development, its members are companies and civil society actors.

⁹² Interview with the Chancellery and Public Governance Department (Kanselarij en Bestuur) of 6 August 2019.

Best practice 8 - Dialogue between the Flemish Government and social partners

In order to raise public awareness, the Flemish Government interacted with social partners before the realisation of *Vizier 2030*. In addition to formally requesting the opinion of the strategic advisory councils, the *Kanselarij en Bestuur* Department initiated informal joint discussions with stakeholders involving the members of the strategic advisory councils (via their secretariats), strategic research centres, the network of Flemish civil society organisations (*Verenigde Verenigingen*), the VVSG, the Association of Flemish provinces (*Vereniging van Vlaamse Provincies* – VVP) and the knowledge centre for Flemish cities (*Kenniscentrum Vlaamse Steden*). The Flemish Economic and Social Consultation Committee (*Vlaams Economisch Sociaal Overleg Comité* – VESOC) and the *Verenigde Verenigingen* were also formally consulted. Moreover, the VVSG has also undertaken to increase local authorities' awareness.

By organising a SDG launching day and workshops⁹³, the Flemish authorities have made a firm commitment to raising awareness among its staff. However, the stakeholder consultation, as required under article 6 of the Decree of 18 July 2008, mostly took place after a large part of *Vizier 2030* had already been drawn up. As a result, the stakeholders' advisory role was limited.

The Decree of 27 June 2013 provides that the **Walloon Region** should take measures to encourage stakeholder participation in setting up the sustainable development strategy. Article 7 of the decree also specifies that the Walloon Region should take initiatives so that local authorities can develop their own sustainable development strategy.

Best practice 9 – Walloon Region: involvement of citizens (specific target groups) and civil society

The Decree of 27 June 2013 regarding the Walloon strategy for sustainable development provides a relatively broad⁹⁴ definition of the stakeholders. It requires to take measures encouraging the stakeholders' participation in setting up, implementing and monitoring the strategy. Hence, the public was consulted on the draft second sustainable development strategy⁹⁵. This consultation gave rise to the first Youth Parliament for Sustainable Development (*Parlement jeunesse du développement durable*) involving students in tertiary education. Several other editions followed after the adoption of the strategy.

Furthermore, a first SDG implementation report (2017) also identified the contributions of the Walloon public institutions, civil society and the private sector, presented in the form of best practices. Moreover, the SDD developed a communication strategy at the end of 2018 aiming to promote SDGs among three priority target groups (local authorities, companies, young people aged 15 to 20) and help them contribute, at their level, to SDG implementation. There is a 2019-2020 communication plan including the development of communication and awareness-raising tools, the organisation of events and trainings, the highlighting of best practices, etc.

The **French Community** has no structured plan to consult citizens and stakeholders. It does organise actions to raise awareness about sustainable development, but without

⁹³ Vlaanderen.be, Inspirerende Startdag over SDG's, 8 June 2016, https://do.vlaanderen.be (only available in Dutch).

⁹⁴ Civil society actors involved in sustainable development, including but not limited to regional and local public administrations, trade union and business federations, the voluntary sector, universities and university colleges ("hautes écoles") and citizens.

^{95 51} associations and 199 citizens participated via an electronic survey.

specific connection with the SDGs. A pilot project has e.g. been launched to promote best practices regarding climate challenges in sport⁹⁶ in order to extend them to other areas.

In the **Brussels-Capital Region**, detailed consultation procedures apply to the PRDD. Moreover, communication towards the public mainly occurs by means of one-off sustainable development actions. For instance, the environment and energy administration (*Bruxelles Environnement*) set up a communication plan covering annual topics, such as Good Food in 2016, Nature in the City in 2017 (*Nature en Ville*), Zero Waste in 2018 (*Zéro Déchet*) and Sustainable Generation in 2019 (*Génération durable*).

Best practice 10 – Brussels-Capital Region: consultation and cooperation with respect to the PRDD and awareness-raising actions in Brussels cities and municipalities

As laid down in the COBAT, the draft regional plan for sustainable development (PRDD) has been submitted for opinion to independent regional bodies that are experts in various fields (heritage, environment, economy and society, mobility and housing and urban renewal) and to the Regional Development Committee (*Commission régionale de développement* – CRD)⁹⁷. The draft PRDD was also the subject of a three-month public consultation through various channels⁹⁸. The 5,945 opinions, complaints and comments thus gathered from citizens, advisory bodies or civil society organisations were examined and summarised in the regional government's decree adopting the plan, which also states reason for the issues that were not selected.

Furthermore, as far as awareness is concerned, the BCR supports Brulocalis, the Association of Cities and Municipalities in the BCR, which has been striving to integrate sustainable development, and especially the SDGs, into municipal policy. In particular, Brulocalis organised a training course explaining to the civil servants of the Brussels municipalities and Public Social Assistance Centres (PSAC) how to integrate sustainable development and SDGs into their projects. Under the cooperation programme with municipalities and PSACs⁹⁹, based on local "Agenda 21" action plans and the Aalborg Commitments²⁰⁰, Brulocalis also suggested to the Brussels local authorities to use the SDGs as a benchmark for their sustainable development actions. In June 2019, a brochure devoted to 17 objectives for transforming Brussels (*17 objectifs pour transformer Bruxelles*) was published for this purpose.

The **German-speaking Community** has not developed a specific formal plan for consultation and awareness-raising actions. However, there is intensive cooperation

⁹⁶ This pilot project is jointly managed by the SDD and the Sport General Administration.

⁹⁷ The CRD is an advisory body made up of experts, representatives of advisory bodies and municipalities.

⁹⁸ The draft PRDD, adopted on 17 October 2016, was submitted to public consultation from 13 January to 13 March 2017. The government communicated on the text through various channels (forums in municipalities, dedicated websites, information signs, advertising). Citizens and associations submitted 5,945 comments on the project.

⁹⁹ Since 2008, Bruxelles Environnement has supported, via calls for projects, the implementation of local "Agenda 21" action plans throughout Brussels municipalities and PSACs (financial and methodological support with a view to developing sustainable development projects and actions). Since then, the 19 municipalities and 13 PSACs have joined the initiative. Brulocalis contributes to the coaching and networking of local authorities' staff members for the implementation and capitalisation of sustainable local projects.

¹⁰⁰ The Aalborg Commitments seek to enhance ongoing sustainability efforts at local level and breathe new life into the local "Agenda 21" action plans (Council of European Municipalities and Regions, The Aalborg Commitments. Inspiring futures, 11 June 2004, https://www.ccre.org).

between public authorities, citizens and stakeholders, both in drafting and setting up the REKs and the Energy and Climate Plan.

Best practice 11 – German-speaking Community: involvement of citizens and civil society

The German-speaking Community has organised information forums as from the first REK implementation stage. Under REK II, citizens could exchange information about specific topics related to the REKs in the context of the "Ostbelgien und Du" events. In 2017 and 2018, more than 150 institutions and organisations participated in the "Ostbelgien leben 2025" congress for the future. The congress focused on sustainable development in 2018. The outcome was taken into account within REK III. Moreover, when developing REK III, 170 civil society actors were consulted, a public debate was held (February 2019), the opportunity was given to make comments on line (January-March 2019) and video interviews were conducted featuring representatives of high school student councils and of the Autonome Hochschule Eupen (March 2019)³⁰¹.

As far as the integrated Energy and Climate Plan is concerned, the German-speaking Community has also set up a steering group made up of representatives of municipalities and various economic sectors, and of socioeconomic partners. Citizens, local companies, local authorities and farmers have been involved in preparing and implementing the plan within working groups¹⁰² and by means of communication campaigns and actions.

3.3 **Responsibilities and financial resources**

3.3.1 Assignment of responsibilities

Within one level of government, both the coordination of SDG initiatives and the responsibility for their implementation should be expressly assigned to one body.

The Act of 1997 provides the **federal government** with a structure to prepare, plan and monitor the SDG policy. Responsibilities and missions are clearly outlined in the Act (see section 3.1). Moreover, the Act explicitly defines cooperation mechanisms between bodies. The Interdepartmental Sustainable Development Committee (ISDC) is in charge of coordinating the sustainable development policy between departments and monitoring the actions resulting from the FSDP. For this mission, the ISDC is assisted by the Federal Institute for Sustainable Development (FISD), i.e. the federal public department in charge of implementing the cross-cutting sustainable development policy. However, the autonomous public companies, the public organisations¹⁰³ and the federal police have not been included in the structure, whereas the activities of the body in charge of property management for the federal government (*Régie des bâtiments*) and the Belgian National Railway Company (*SNCB*), for instance, do have a great impact on the SDGs.

The effectiveness of these bodies and the added value of plans and reports required by the Act of 1997 depend on political decisions concerning the SDGs. This principle applies

¹⁰¹ See Ostbelgien.be, *Erarbeitung des REK III* (only available in German), www.ostbelgienlive.be.

¹⁰² In the first half of 2018, local workshops were organised with the members of the municipal council, the members of the local sustainable development committees, the environmental committees and the local population. Ideas and suggestions resulting from the workshops were integrated into the plan.

¹⁰³ With the exception of the Federal Planning Bureau and the Federal Institute for Gender Equality, which are observers.

in particular to the coordination of SDG policy because such coordination can hardly be required without political support. In practice, there is no optimal coordination. For instance, certain federal public services, which are in theory represented in the ISDC, are not sufficiently involved in the Committee's activities. SDG initiatives too often depend on the discretionary appreciation of the Minister concerned or the department. The ISDC cannot sufficiently steer these aspects and cross-cutting cooperation between departments is highly limited¹⁰⁴. The Committee's activities should be mainly driven by FSDP preparation and monitoring, but no FSPD has been adopted since 2008, so that the ISDC has no political mandate to ensure coordination. Despite the lack of a plan, the ISDC has prepared and monitored other policy actions: sustainable public procurement, environmental management of buildings, social responsibility.

At federal level, the Minister in charge of sustainable development is responsible for implementing the SDGs in Belgium, while the Minister for Foreign Affairs and the Minister for Development Cooperation are responsible for SDG implementation and monitoring at international level.

Within the **Flemish Government**, each minister and department is responsible at its own level for the sustainable development policy and, consequently, for the implementation of *Vizier 2030*. The Minister-President, the Chancellery and Public Governance Department and, in particular, the Sustainable Development Department have been entrusted with policy coordination.

Harmonisation and coordination between departments were previously ensured by the Flemish sustainable development working group (*Vlaamse Werkgroep Duurzame Ontwikkeling* – WGDO), which is made up of representatives of the various policy areas. Harmonisation and coordination are now taken care of via a list of experts to be consulted according to the topic at hand, which is used to prepare and assess the policy as well.

In the **Walloon Region**, the Decree of 27 June 2013 provides that every minister is responsible, within his/her competences, for the implementation of the SWDD. The coordination and steering missions are not entrusted to a specific minister, but the implementation of the SWDD is coordinated by an interdepartmental working group.

In practice, the Minister for Environment was in charge of sustainable development with respect to the second SWDD adopted in 2016. Empowering a specific minister to set up, monitor and report about the SWDD, without guaranteeing the whole government's involvement, could hamper the strategy integration. Two of the three priority areas targeted by the SWDD (resources, energy and food) fell within the competences of the Minister for Environment. As a result, most of the actions included in the SWDD were steered by this Minister¹⁰⁵ and their effective cross-cutting nature was therefore limited.

Within the new Walloon Government, the responsibility for sustainable development has again been given to the Minister for Environment, but the Minister-President ensures coordination of the social, ecological and economic transition plan. Unlike the sustainable

104 See ISDC, Activity Report 2018, 21 March 2019 , www.developpementdurable.be.

105 The remainder fell mainly within the competences of the Minister for Agriculture and the Minister for Social Affairs.

development policy, the cross-cutting nature of the transition plan has therefore been recognised.

In the **French Community**, the SDGs have not been integrated as explicit political goals. However, a department working under the authority of the administration's secretarygeneral is in charge of sustainable development, but its competences are limited. They relate mainly to the implementation and the monitoring of the internal organisational measures as regards sustainable development.

In the **Brussels-Capital Region**, sustainable development has not been expressly assigned to a specific minister. Owing **the federal government** with his competence over urban planning, the Minister-President is responsible for the current PRDD. The monitoring of the other sector plans related to sustainable development has been ensured by the ministers depending on their respective powers, but the responsibilities for coordination remain unclear. However, there are formal advisory and consultation bodies, such as the Regional Committee for Land Development¹⁰⁶, which serve as meeting places for the various administrations. *Perspective.Brussels*, the centre of expertise for urban planning, monitors the implementation of the PRDD and its environmental impact. Nevertheless, nobody is specifically in charge of achieving the SDGs at Brussels level.

Since 1 October 2019, the **German-speaking Community** has entrusted the coordination, implementation and monitoring of the REKs as well as the Energy and Climate Plan, and the reporting thereon to the newly created Site Development Cell within the ministry. Every project of the REKs is managed by a project manager who drafts a progress report twice a year.

3.3.2 Financial resources: estimate and justification

Public authorities are required to make a substantiated estimate of the financial resources necessary to implement the 2030 Agenda.

There is no estimate of the financial resources necessary to achieve the SDGs in the strategic plans commented in section 3.1, maybe because their scope is too broad. When adopting *Vizier 2030*, the Flemish Government even expressly stated that it did not imply any financial or budgetary commitment.

The financial resources explicitly allocated to the implementation of the 2030 Agenda are not mentioned in the budgetary programmes either. Nevertheless, budget items can relate to sustainable development¹⁰⁷. Only the **German-speaking Community** publishes each year a table with the financial resources necessary to implement the REK projects.

¹⁰⁶ Moreover, Perspective. Brussels highlighted in its answer to the Court's draft report, that the Environment Council for the BCR (Conseil de l'environnement pour la Région de Bruxelles-Capitale – CERBC) issued an opinion on the NSDS and the NVR regarding environmental issues. The CERBC is composed a/o of members of environmental organisations, public bodies, social representatives or consumer protection organisations.

¹⁰⁷ For instance, in the Walloon Region, budget items have been grouped together in the budgetary programme 16.42 – Sustainable development.

Best practice 12 – German-speaking Community: table presenting the financial resources allocated to SDGs

The German-speaking Community presents the financial resources related to the implementation of the REKs in a financial table including an estimate per project, year, type of expenditure and source of funding. The *Finanztabelle* is appended each year to the policy statement made to the Parliament of the German-speaking Community. The publication on www.ostbelgienlive.be ensures compliance with the principles of publicity and transparency towards citizens¹⁰⁸.

In the meantime, the Flemish Government has decided to establish a link with *Vizier* 2030 (and thus with the SDGs) for each policy area in the annual budget and policy statement^{109 10}, but this still needs to be developed. There is little or no reference to the SDGs in the 2019-2024 general policy notes and the related budget and policy statements of the new Flemish Government.

3.4 Policy preparation process

Before elaborating a specific policy on SDG implementation, each level of government is required to examine to what extent the SDGs have already been covered by existing policies and for which SDGs new measures are necessary.

As far as the **federal government** is concerned, the existing commitments have been listed by the FISD since 2016.

Best practice 13 – Assessment by the FISD of the federal government's political commitments

The federal government's commitments and projects (general policy notes, management agreements, FPSs' action plans on sustainable development, strategic plans such as fight against poverty, gender, Business and Human Rights, fight against human trafficking, etc.) are listed and assessed by the FISD against the 17 SDGs. The FISD highlights the areas where measures should be taken to cover shortfalls. It also compares the SDGs with the federal long-term vision for sustainable development. The most recent report dates back to September 2017¹¹¹. It notes in the first place that out of the 164 targets falling within the federal government's exclusive or shared competence, 110 are relevant at national level and 106 are (also) relevant at international level. Of the 91 goals (or commitments) set by the federal government at national level, 67 appeared to comply with the corresponding SDGs. Regarding the remaining 24 goals, extra efforts were required.

110 Flemish Circular 2019/11 on policy and regulatory processes (17 May 2019).

¹⁰⁸ See e.g. Regionales Entwicklungskonzept. Ostbelgien leben 2025. Ressourcenplanung REK II (2014-2019), September 2018, 19 p. , www.ostbelgienlive.be.

¹⁰⁹ The budget and policy statement replaces the former policy letters. In this document, the Minister explains the budget and policy priorities for the coming year.

¹¹¹ ICEDD and IDO (for the FISD), Une évaluation des engagements politiques de l'autorité fédérale au regard du programme de développement durable à l'horizon 2030 des Nations unies, final report, 19 December 2017, 33 p. (only available in French and Dutch), www.sdgs.be.

The **Flemish Government** has assessed each policy area in order to prepare *Vizier 2030*. The WGDO (see section 3.3.1) listed and examined the long-term goals existing in the policy areas in the light of the 17 SDGs.

In the **Walloon Region**, the current strategic plan (the SWDD) specifies which of the 169 goals of the 2030 Agenda are relevant for the Walloon Region and which are currently covered by strategic plans (Climate Plan, etc.). It appears that 86% of the targets are covered by the Walloon policy. However, the analysis looked into general commitments and goals, and the various political goals have not been compared in detail with SDGs. As a result, the SWDD does not include SDGs specific to the Walloon context either.

The **French Community** has not examined to what extent the SDGs have already been covered by its current policy. However, the analysis could be carried out for the next management agreement of the ministry.

When setting up the current strategic plan (PRDD), the **Brussels-Capital Region** listed sustainable development actions on its territory. However, it did not examine whether there are differences between the situation observed, the existing measures and the SDGs concerned. In July 2018, Perspective.Brussels was entrusted with monitoring the strategic plan and suggesting extra strategies if the actions and projects appeared to be inadequate to achieve the goals. However, the mission did not include a specific SDG monitoring.

The **German-speaking Community** also prepared the introduction of the REKs by examining in 2008 the strengths and weaknesses of the sustainable development policy. The analysis will be renewed in 2021.

3.5 Partial conclusion

Commitment	The various Belgian levels of government fulfil their political commitments to SDGs each in their own way.
	Although the federal law has defined a clear framework for this purpose, the federal sustainable development plan has not been renewed since 2008. A federal long-term strategic vision was adopted in 2013. It encompasses a time horizon after 2030 and has not been aligned with the SDGs endorsed by the United Nations in 2015 (2030 Agenda).
	The Flemish Government first developed a long-term strategy for 2050 and then integrated the 2030 Agenda in the <i>Vizier 2030</i> strategic plan, which translates the SDGs into 48 Flemish goals. The measures necessary to achieve the goals are defined in the general policy.
	The second Walloon Sustainable Development Strategy includes the 17 SDGs, but does not translate them into the Walloon context. The action plan focuses on three priority areas and does not address other policy areas.
	The French Community has not explicitly committed itself to achieving the 2030 Agenda. Its sustainable development policy focuses on internal administrative measures.
	The Brussels-Capital Region has set up a strategic plan for sustainable development, which should encompass the goals of the other regional sector plans. Although the strategic plan explicitly refers to the 2030 Agenda, the underlying goals do not relate to the SDGs as such. As for the Brussels institutions, neither the Joint Community Commission nor the French Community Commission has developed a SDG strategic plan. Their commitment to sustainable development has mainly materialised in internal administrative actions.
	As far as the German-speaking Community is concerned, the projects included in the strategic plans, i.e. the REKs, definitely relate to the SDGs, but do not set specific targets, with the exception of the Energy and Climate Plan.
	All strategic plans were discussed and/or validated by the respective parliaments.
Communication	The different governments have launched various initiatives to involve citizens and stakeholders in their sustainable development strategy, but none has integrated these initiatives into plans, with the exception of the Walloon Region.
Coordination	At federal level, the Minister in charge of sustainable development is responsible for achieving the SDGs in Belgium. As for the Flemish Government and the Government of the German-speaking Community, the sustainable development strategy is coordinated by the respective Minister-Presidents. In the Walloon Region, nobody has officially been appointed to coordinate the strategic plan for sustainable development. In practice, the Minister for Environment is in charge of the implementation. The Minister-President will only ensure coordination of the forthcoming transition plan. In the Brussels-Capital Region, the Minister-President is responsible for the implementation of the overall strategic plan owing to his competence over urban planning. However, the responsibilities for coordination remain unclear.

Financial resources	In their strategic plans, the governments have not estimated the financial resources necessary to achieve the SDGs. Only the German-speaking Community draws up each year a table of the financial resources required. However, the Flemish Government has decided to establish a link between the budget and policy statement and the SDGs, but this connection has not materialised yet.
Policy preparation process	Most governments have analysed the existing sustainable development policy. However, except for the analysis carried out by the Federal Institute for Sustainable Development and the Flemish authorities, the governments merely conducted an overall analysis without any comparison between the existing measures and the SDGs.



Chapter 4

Monitoring and reporting

Measure and monitoring systems should ensure the monitoring of SDG implementation by means of indicators which must be at the same time relevant for the level of government concerned and compliant with UN indicators. The indicators should be based on accessible, updated and reliable data. Within each level of government, the monitoring missions and responsibilities should be clearly defined between administrations and between administrations and governments. An efficient monitoring system should be based on benchmarks and specific quantified objectives.

Public authorities are required to report regularly on progress made as regards SDGs.

4.1 Indicators

Coordination and steering between the levels of government are not only required for establishing a Belgian SDG policy framework but also for monitoring the policy implementation. For this purpose, the Interfederal Statistical Institute (ISI) has been ensuring cooperation since 2016 between the statistical departments of the federal and regional governments. Its aim is to provide high-quality statistics based on various data sources with a view to developing reliable monitoring indicators. The work already carried out to this end, the choice of indicators and the monitoring have been dealt with in chapter 2.

As far as the **federal government** is concerned, it has already been stated in section 2.2.2 that, of the 141 national indicators defined by the ISI, 82 have been published by the Federal Planning Bureau (FPB), which currently uses 51 indicators (or 3 per SDG)¹¹² to assess progress in achieving the SDGs. The indicators are available on www.indicators.be.

A quantified objective has been set for 22 of the 51 indicators. For the remaining 29, only the desired direction has been monitored. A benchmark was available for 34 indicators in the first National Voluntary Review in 2017 (see section 2.1.3). Since then, a benchmark has been available for all 82 indicators developed by the ISI.

The 51 indicators are mainly¹¹³ based on the UN list of 232 indicators¹¹⁴ and on EUROSTAT's SDG monitoring indicators (see section 1.1.1). The indicators selected were those that already existed or were likely to be developed quickly and for which the underlying data were available.

¹¹² In 2017, the FPB merely used 34 indicators (or 2 per SDG).

¹¹³ Exceptions are, for instance, the indicator "household over-indebtedness" in SDG 1 or "meat consumption" in SDG 2.

¹¹⁴ In March 2016, the United Nations Statistical Commission (UNSTAT) proposed 232 global indicators to measure the 169 targets of the 2030 Agenda.

These are indicators for monitoring SDG implementation. The federal government has not developed separate indicators to monitor the progress of projects and measures.

As far as the **Flemish Government** is concerned, the *Kanselarij en Bestuur* Department has developed its own set of 84 indicators for the 48 goals provided for in *Vizier* 2030. The set mainly¹¹⁵ consists of existing indicators that result from a combination of indicators from the Flemish public statistics (*Vlaamse Openbare Statistieken* – VOS) and own policy or strategic indicators. They are mainly based on EUROSTAT's SDG monitoring indicators.

Just like for the *Vizier 2030* goals, only a few indicators include target values. The Flemish Government has used the benchmarks developed by the Flemish statistical authority (*Vlaamse Statistische Autoriteit* –VSA) for 49 indicators.

These indicators focus on achieving the SDGs. The progress of strategic measures or actions to achieve the goals has not been monitored by separate indicators. The VSA will also publish at Flemish level the SDG indicators submitted by the ISI's working group.

In the **Walloon Region**, the achievement of the goals set in the SWDD has been monitored by 70 indicators¹¹⁶, i.e. approximatively 4-5 indicators per SDG¹¹⁷. The indicators have been developed by the Sustainable Development Department (SDD) together with the IWEPS (Walloon Institute for Assessment, Forecasting and Statistics) and the Walloon Department for Agriculture, Natural Resources and Environment. The indicators are based on UN, EUROSTAT and ISI indicators.

About half of the indicators for the Walloon Region are also included in the indicator set used by the ISI at federal level. The others have been specifically selected for monitoring the situation in the Walloon Region. This is due, on the one hand, to the limited sample used to measure certain national indicators and, on the other hand, to the limited number of national indicators in some areas such as, mainly, environment. However, collecting data proves to be difficult because the organisations that provide them are numerous and do not publish their studies or analyses at the same time.

Of the indicators measured by the Walloon Region, 4 relate to SDG 4 ("Quality education"), which mainly falls within the French Community's competence. The French Community has been providing the measurement data for two indicators.

The indicators do not comprise target values. Only the progress made in the desired direction has been monitored. Nevertheless, benchmark measures have been carried out.

¹¹⁵ Except for 5 indicators that still need to be detailed, e.g. "R&D investments made by foreign entities in the Flemish Region".

¹¹⁶ On 12 March 2020, the Walloon Government adopted a second report on SDG monitoring in the Walloon Region. The report shows the progress made towards the 17 SDGs using 80 indicators.

¹¹⁷ However, there are differences between SDGs. SDG 15 "Life on land" and SDG 8 "Decent work and economic growth" have been monitored using respectively 8 and 7 indicators, while SDG 17 "Partnerships for the goals" and SDG 13 "Climate action" have been monitored by means of respectively 0 and 2 indicators.

Best practice 14 – Walloon Region: defining a benchmark for the indicators

The second sustainable development strategy comprises an action to draw up in 2017 a first report on SDG implementation, including a progress report based on the indicators. The progress report includes 70 indicators measured, where possible, using 2015 data. The resulting values are reference values against which progress will be assessed.

However, the Walloon Region has not developed any separate indicators to monitor the measures provided for in the action plan of the SWDD.

In the absence of a strategic sustainable development plan, the **French Community** has not developed any specific indicators to monitor the SDGs¹¹⁸. However, it transmits to the Walloon Region the data relating to its competence areas, such as education (see previous page).

In order to monitor the SDGs in the **Brussels-Capital Region**, the Brussels Institute for Statistics and Analysis (*Institut bruxellois de statistique et d'analyse* – IBSA) has transposed as much as possible the indicators developed by the ISI and the FPB into the BCR context¹¹⁹. In its reaction to the Court's draft report, the administration announced that the indicators will also be supplemented with a set of indicators specific to the Region.

No other specific indicators have been developed to monitor the PRDD¹²⁰. The BCR's sector plans do include SDG indicators, but they are not subject to coordinated and integrated monitoring.

For lack of their own strategic plans, the **Joint Community Commission** and the **French Community Commission** have not developed any SDG monitoring indicators. Nevertheless, as far as the Joint Community Commission is concerned, the contribution of the Brussels-Capital Health and Social Observatory (*Observatoire de la santé et du social de Bruxelles-Capitale*) should be highlighted. This study department publishes annually the social barometer, which is part of the Brussels report on the state of poverty. The barometer is based on various indicators of income, employment, housing, education and health. Several correspond to the indicators used by the FPB at federal level.

Owing to its limited competences¹²¹, the **German-speaking Community** only uses 12 SDG indicators. Based on those of the UN, the indicators have been developed by the project managers within the scope of the strategic plan, in collaboration with the Ministry's manager of the statistical department (*Referent für Statistik*). The indicators comprise

¹¹⁸ Unlike the Walloon Region, the French Community's sustainable development department is no part of the working group which contributes to developing indicators within the ISI.

¹¹⁹ Once again, some "national" indicators could not be subdivided because of the limited sample.

¹²⁰ In its reaction to the Court's draft report, *Perspective.Brussels* indicated that a contextual monitoring of the PRDD is being developed and that the analyses of the Brussels situation and of trends and developments will be based on statistics and indicators covering various topics (demography, land use, housing, living conditions, environment, economic activity, employment, mobility, etc.).

¹²¹ As from 1 January 2020, three competence areas have been transferred from the Walloon Region to the Germanspeaking-Community: urban planning (full competence), energy (mainly premiums and the management of energy information points) and housing (full competence).

neither quantified objectives nor benchmarks. Furthermore, two indicators have been used in the German-speaking Community's Energy and Climate Plan¹²². Benchmark measures have been carried out for both indicators. A quantified objective has only been set for the indicator relating to the reduction of CO₂ emissions.

The contribution of the German-speaking Community's indicators to the strategic plan monitoring process is rather limited since the main focus is on the project managers' progress reports containing the project outcomes. Indicators specific to the Community¹²³ are indeed linked to each "REK III" project in order to measure implementation progress and completed stages.

Level of government	Federal Government	Flemish Government	Walloon Region	French Community	Brussels Capital Region	German- speaking Community
Number of indicators	51	84	70	0 ¹²⁴	0	12
Developed by	FPB	Kanselarij en Bestuur	SDD+ IWEPS + Walloon Department for Agriculture, Natural Resources and Environment	_	Currently being developed by the IBSA	Project managers + <i>Referent für</i> <i>Statistik</i>
Source	UN + ISI + EUROSTAT	EUROSTAT	UN + EUROSTAT+ ISI	_	ISI	UN
Target value?	22/51	5/84	0/70	_	_	Only for one indicator from the Energy and Climate Plan
Benchmark?	51/51	49/84	70/70	_	_	Only for the Energy and Climate Plan

 Table 2 – Monitoring overview for each level of government

Source: Belgian Court of Audit

4.2 **Progress reports**

Indicators are not an end in themselves, but they form a reference framework for reporting on SDG policy outcomes.

Apart from the National Voluntary Review and the information on the website www.indicators.be, there is currently no "national" reporting on SDG implementation.

123 They can be found in the description of the separate projects under "Indicators and Impact measures" (Ostbelgien leben 2025 – REK III, Band 5, September 2019, 272 p. www.ostbelgienlive.be.

¹²² I.e. the indicators "reduction of CO₂ emissions" and "energy savings in public buildings by changing behaviours".

¹²⁴ As a reminder, 4 Walloon indicators relate to SDG 4 "Quality education" and fall therefore mainly within the French Community's competences.

In line with the National Voluntary Review, the ISI should progressively monitor the 141 national indicators by means of an interfederal monitoring mechanism (see section 2.2.2). The ISI has stated that it is preparing to do so.

The Act of 5 May 1997 imposes several reporting periods on the **federal government**. Firstly, the annual reports drafted by the sustainable development cells of each FPS are integrated in the ISDC's annual report. Secondly, at the end of the five-year cycle of the FSDP, the ISDC also drafts a report on the sustainable development policy and the FSDP implementation in the federal administrations represented in the ISDC. Finally, the FPB drafts two reports per parliamentary term: one on the current state and assessment of the sustainable development policy and another on the expected developments at European and international level.

Since there is no updated FSDP, the reports cannot give an overview of the plan implementation. The reports drafted by the sustainable development cells and the ISDC only list the actions taken in public departments which correspond to the SDGs¹²⁵. The ISDC adopted two reports in March 2019: the annual activity report and a report written by the members on how FPSs contribute to SDGs (2016-2018). The latter is a voluntary initiative of the ISDC to compensate for the fact that the aforesaid members did not draw up any report on the implementation of a FSPD. It is not a monitoring report as such which would examine to what extent a SDG strategy has been implemented.

Only the FPB's reports assess the policy against the SDGs via indicators (see sections 2.2.2 and 4.1), but those indicators are not linked to measures or projects from the FSDP. The last report dates back to June 2019.

In addition to the reporting requested by law, there are other reports drawn up on a voluntary basis, such as the assessment report commissioned by the FISD¹²⁶ and a study¹²⁷ commissioned by the FCSD.

The **Flemish Government** will make a connection with *Vizier* 2030 for each policy area when preparing the yearly budget and policy statement (BPS). This should lead to an annual reporting with a view to the September Statement (*Septemberverklaring*¹²⁸). For this purpose, the goals mentioned in *Vizier* 2030 will be subject to a first monitoring in 2020, based on indicators.

In the **Walloon Region**, two types of reports have been planned. The first, which must be published at least every two years pursuant to the Decree of 27 June 2013, only contains information on the progress of the action plan under the SWDD. The SDD has been drafting

¹²⁵ For instance, a staff training on how sustainable development criteria can be integrated in public procurements (ISDC's *Activity Report 2018*, 21 March 2018, 163 p. (only available in French and Dutch), www.developpementdurable.be.

¹²⁶ ICEDD and IDO (for the FISD), Une évaluation des engagements politiques de l'autorité fédérale au regard du programme de développement durable à l'horizon 2030 des Nations unies, final report, 19 December 2017, 33 p., www.sdgs.be.

¹²⁷ HIVA – Research Institute for Work and Society at KU Leuven (for the FCSD), *The SDGs as a lever for change in policy practices*, 19 March 2018, https://hiva.kuleuven.be.

¹²⁸ The September Statement is the Minister-President's annual statement to the Flemish Parliament, which explains the budget guidelines for the coming year.

this report and has used for this purpose the data collected by the interdepartmental working group coordinating the implementation of the SWDD (see section 3.3.1). According to the SDD, information on the various measures of the action plan of the SWDD, as provided by the working group, significantly varies in quantity and quality from one measure to another. Such information cannot be used to draft a consistent report clearly indicating the progress on measures.

The Decree also requires to transmit a summary of this report to the Walloon Parliament.

The second type of report deals with SDG achievement and is in itself an action of the SWDD's action plan. It was drafted for the first time in 2017 and includes a state of play (benchmark) established using the set of indicators (see section 4.1), an inventory of the existing plans and a list of best practices. The exercise should be repeated every 3-4 years. A second report on SDG achievement was published accordingly in March 2020. It was also drafted by the SDD together with the statistical department of the IWEPS. The first report of 2017 has been used to draft the National Voluntary Review.

The report on SDG achievement does not have to be submitted to the Walloon Parliament. However, pursuant to the Decree of 27 June 2013, an assessment of the outcomes of the previous SWDD, based on indicators, must be included in the new SWDD. In this way, the assessment is transmitted to and discussed within the Walloon Parliament. The second assessment report on SDG achievement will need to be used to assess the current SWDD and will thus be appended to the next SWDD. It will therefore be communicated to the Walloon Parliament.

In the absence of specific SDG strategic plans for the **French Community**, the **Joint Community Commission** and the **French Community Commission**, there are no reporting obligation in those entities either.

In the **Brussels-Capital Region**, the various plans included in the strategic plan (PRDD) do not require any specific SDG reporting. Moreover, there is no coordinated information system to ensure an integrated monitoring of the plans in the light of the SDGs. Nevertheless, a first reporting on the implementation of the PRDD actions was asked to the Minister for Land Development mid-2020. The task was assigned to *Perspective.Brussels*, the centre of expertise for urban planning¹²⁹.

The **German-speaking Community**'s Government reports every six months to its Parliament on the implementation of the REK projects. For this purpose, it uses the progress reports drawn up by the project managers. Furthermore, the report on the financial resources needed to implement the projects (see section 3.3.2) is published once a year. A report must be submitted every two years to the Covenant of Mayors for Climate and Energy as part of the implementation of the integrated Energy and Climate Plan.

¹²⁹ Perspective. Brussels has also been entrusted with the reporting on the PRDD's environmental impact. In accordance with the COBAT, the report must be submitted to the government every five years from the date the plan was adopted.

Level of government	Federal Government	Flemish Government	Walloon Region	French Community	Brussels Capital Region	German- speaking Community
Report	4	1 (still in progress)	2	0	1 (under preparation)	3
Drawn up by	ISDC (2) + FPB (2)	Kanselarij en Bestuur+ Ministers (BPS)	SDD (+ IWEPS)	_	Perspective. Brussels (under preparation)	Gen. Secr. (Minister- President)
Frequency	Once a year (ISDC) + end of the FSDP (ISDC) + twice per parliamentary term (FPB)	Once a year (BPS)	Every 2 years + every 4 years	_	_	Twice a year, once a year and every 2 years
Content	Actions (Sustainable Development Cells) + strategic measures (ISDC)+ SDG achievement (FPB)	Desired direction towards SDGs	Progress measures SWDD + SDG achievement (desired direction)	_	PRDD measures	REK projects, financial resources, Energy and Climate Plan (Covenant of Mayors for Climate and Energy)

 Table 3 – Overview of the reporting (planned) for each level of government

Source: Belgian Court of Audit

4.3 Partial conclusion

Indicators	The ISI has developed SDG monitoring indicators and drawn up in that regard a statistical annex to the NVR. However, it has not yet been possible to disaggregate all indicators by region.
	With the exception of the French Community, the Brussels-Capital Region, the French Community Commission and the Joint Community Commission, the various levels of government have developed SDG monitoring indicators. The federal government uses some of the national indicators set by the ISI. The Walloon Region does the same, but it also uses specific indicators from the UN list. The Flemish Government uses mainly EUROSTAT indicators and the German-speaking Community UN indicators. Only some of the indicators used by the federal government are linked to target values. Also the Flemish Government uses few target values. The Walloon Region and the Federal Government have applied a benchmark to all indicators, while the Flemish Government has done so for 58 % of its indicators.
	With the exception of the German-speaking Community, the indicators do not establish any link with the actions and projects to implement the various strategic plans.
Reporting	The federal law requires various reports. However, in practice, the reports only list the actions or strategic measures carried out. The FPB reports assess the implemented policy against the SDGs but, in the absence of an updated strategic plan, it is not possible to establish a link with the plan. The Walloon Region published in 2017 a first report on SDG achievement, which was used as a benchmark to prepare the National Voluntary Review. The Flemish Government developed a reporting method for <i>Vizier 2030</i> , which has not yet been applied. The German-speaking Community regularly reports on the implementation of the projects of the strategic plan.



Chapter 5

Summary of the replies received per level of government

5.1 National level

In its reply to the Court of Audit's draft report, the Interfederal Statistical Institute (ISI) clarifies its role and activities and points out in this respect that developing the final SDG monitoring indicators falls within the competence of policy-makers.

The Minister-President of the Flemish Government has also reacted as the chairman of the Interministerial Conference on Sustainable Development (ICSD). He states that the Flemish Government intends to reactivate the ICSD since the consultation committee did not take any decision about the chairmanship of the interministerial conferences.

The federal Minister for Foreign Affairs answered that the FPS Foreign Affairs' contribution to the draft report has already been integrated into the reply sent by the Federal Institute for Sustainable Development (FISD) (see following section).

5.2 Federal level

In order to prepare its reply, the FISD consulted the members of the Interdepartmental Sustainable Development Committee (ISDC). The reply includes factual remarks and updates, which have been integrated in the report.

The Federal Planning Bureau (FPB) appreciates the quality of the report and focusses on the observations related to the indicators. Here again, the reply includes factual remarks and updates, which have been integrated in the report. The FPB asks to pay particular attention to the distinction between the federal level (FPB) and the national level (ISI).

The secretariat of the Federal Council for Sustainable Development (FCSD) endorses the report and recommendations and only makes two remarks. It hesitates to consider the Act of 1997 as a best practice, since the federal planning and reporting cycle has not been respected and the legislative framework has not been sufficient as a formal SDG implementation strategy.

The Minister for Sustainable Development has replied that he has no further remarks in addition to the FISD's reply.

5.3 Flanders

The Flemish Minister-President reminds the Court that the Flemish Government has clearly committed itself to achieving the SDGs by 2030 under the *Vizier 2030* strategy. As far as coordination and monitoring are concerned, he points out that, in the meantime, the Flemish Sustainable Development Working Group (*Vlaamse Werkgroep Duurzame Ontwikkeling* – WGDO) has been replaced by a list of experts to be consulted according to the topic at hand.

Indeed, there are no indicators available yet for a set of goals in the *Vizier 2030* strategy. As for new indicators, the Flemish Government will make maximum use of the indicators on the Flemish public statistics list. In 2020, the existing indicators will be used for the first time as a monitoring tool.

As regards the progress made towards SDG achievement as part of the *Vizier 2030* strategy, there will not be two types of reporting as indicated in the draft report: the Flemish Government favours a single annual report as part of the September Statement (*Septemberverklaring*).

5.4 Walloon Region

The offices of the Minister-President of the Walloon Government and the Minister for Environment agreed not to answer the Belgian Court of Audit about this report because it concerns the previous term.

The General Secretariat of the Walloon Administration examined whether the findings are accurate and provided further details. For instance, it updated the draft report by specifying that the Walloon Government adopted a second report relating to SDG implementation on 12 March 2020.

The General Secretariat expressly agrees with the recommendations of the draft report. It notes that several are consistent with the recommendations from the academic expert group consulted as part of the Walloon Government's progress report on SDG achievement.

5.5 French Community

The Minister-President of the French Community states that the Court's observations regarding the French Community's commitment to sustainable development are objective and provide him with an essential indicator of the progress that remains to be made by the French Community's Government.

He emphasises that the government has been developing many plans in all its competence areas (ecological transition, fight against poverty, women's rights, Pact for Educational Excellence). Although these plans contribute to SDG achievement, they do not explicitly refer to the UN strategy.

Finally, he supports the remarks made by the secretary-general of the French Community's Ministry to further specify in the report the competences of the Sustainable Development Department.

5.6 Brussels-Capital Region

Brussels policy-makers have not commented on the report.

However, the public administrations concerned – such as *Perspective.Brussels*, the centre of expertise for urban planning – have sent some remarks (mainly factual remarks). *Perspective.Brussels* also proposed some text adjustments related to its remarks.

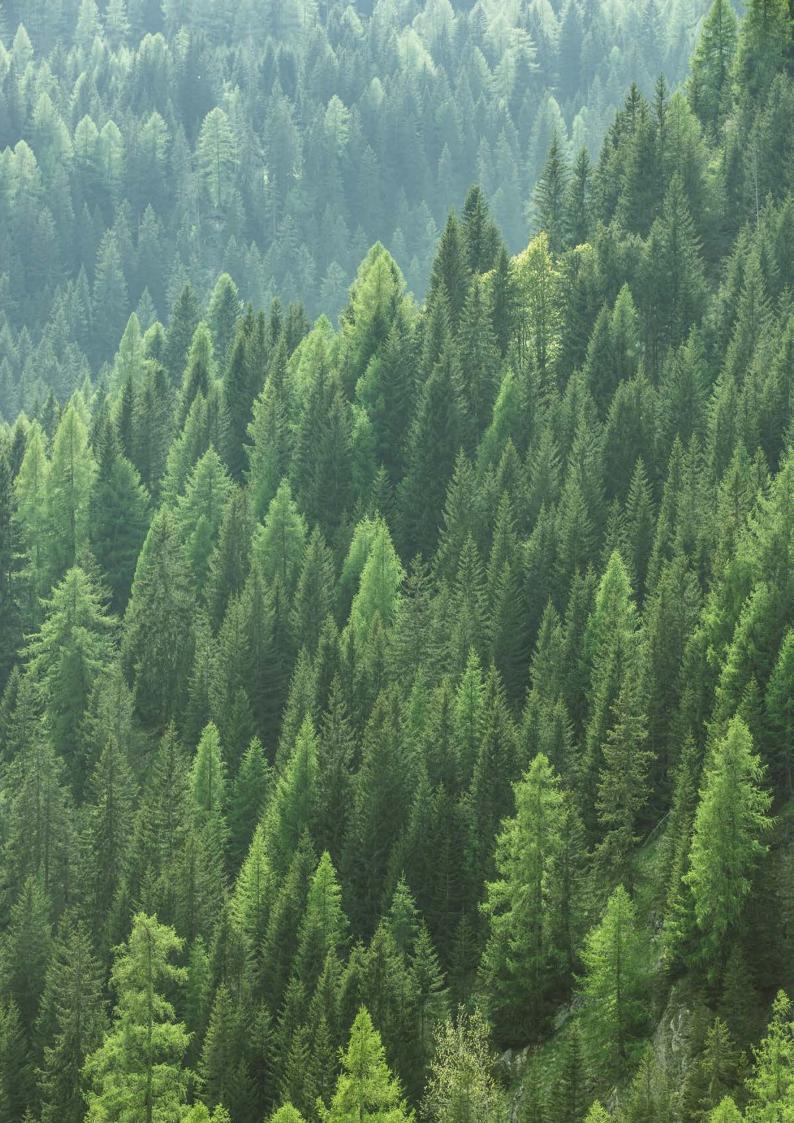
The departments of the Joint Community Commission's United College have informed the Court that the report sections involving them are globally consistent with the information provided during the audit. They also provided some clarifications.

The departments of the French Community Commission had no particular remarks.

5.7 German-speaking Community

The Minister-President of the German-speaking Community is pleased that the report considers as a best practice the involvement of citizens and the civil society in the development of the regional sustainable development concepts (REK) and in the reporting to Parliament and the public. Both public awareness and dialogue with stakeholders will also be essential to develop a new regional development strategy for the period after 2025.

The German-speaking Community welcomes the Court's recommendation to develop national indicators covering all SDG aspects which are based on a sufficiently large sample so that they can be disaggregated by region. However, the Community highlighted that its limited scale will have to be taken into account for this purpose.



Chapter 6

Conclusions and recommendations

6.1 Overall conclusion

In its preparedness review, the Belgian Court of Audit examined whether the Belgian Federal State, the communities and the regions have created an adequate system for implementing, monitoring and reporting on the SDGs. The Court focused on coordination within and between levels of government.

By endorsing the "2030 Agenda for Sustainable Development", Belgium has committed itself to achieving the sustainable development goals (SDGs). In a federal state like Belgium, the levels of government (Federal State, communities and regions) can elaborate their own SDG policy. However, as they all are competent for most of the targets and since the goals are interconnected, consultation and coordination are essential, not only between the levels of government, but also between the departments or policy areas within the same level of government.

The Interministerial Conference on Sustainable Development (ICSD), which brings together all the ministers concerned, as appointed by decision of the consultation committee, should ensure **global coordination**. However, it has no longer met since the end of September 2017. The national strategy devised by the ICSD in 2017 does not include specific objectives and the planned cooperation projects mainly focus on processes while staying mute about any quantified objectives.

The ICSD has not yet drawn up any progress report on SDG implementation in Belgium, but contributed to the first National Voluntary Review which was submitted to the UN in 2017. It gave an initial overview of the policy carried out for the 17 SDGs. A statistical annex contained 34 indicators. In 2018, the Interfederal Statistical Institute expanded the first set of indicators by drawing up a list of 141 indicators and collecting measuring data for 82 indicators. Since February 2020, 32 indicators have been disaggregated per region.

The various levels of government have met their **political commitment** to the 2030 Agenda in different ways. With the exception of the French community, the Joint Community Commission and the French Community Commission, all have drawn up strategic sustainable development plans and taken actions to involve citizens and stakeholders. The Flemish government is the only one, though, that has translated the global SDGs into concrete objectives for its strategic plan.

The different governments have launched several initiatives to **involve the general public and stakeholders** in their sustainable development strategies.

Not all levels of government have specifically appointed a minister to **coordinate** the policy related to the 2030 Agenda.

Although the public authorities' budgets include resources which, by nature, are associated with SDGs, only the German-speaking community reports annually on the **financial resources** necessary to implement the actions taken under the 2030 Agenda.

Most levels of government have assessed the existing sustainable development policy in order to prepare their own strategic plans. However, only the Federal Institute for Sustainable Development and the Flemish Government have compared all 17 SDGs to the existing policies, as part of the **policy preparation** process.

The levels of government have developed the SDG monitoring **indicators** each in their own way. Benchmarks and quantified objectives are often lacking as well. With the exception of the German-speaking Community, the government programmes and the actions from the SDG strategic plans do not include indicators to assess their implementation. Besides, no connection is made with the SDG monitoring indicators.

For the time being, the **reports** merely state the actions carried out. Only the federal government and the Walloon Region have already reported on the achieved SDG policy.

Recommendations	Relevant report sections
National coordination and indicators	
The Interministerial Conference on Sustainable Development (ICSD) must resume its coordinating role and continue international reporting through an adapted National Voluntary Review.	
The ICSD must reassess the 2017 national strategy, using an updated needs analysis including stakeholder participation. It must verify to what extent the cooperation projects have been realised and can still be used as a reference framework for sustainable development initiatives. In this context, the ICSD must set concrete and quantified objectives derived from the 2030 Agenda.	2.1 and 2.2
On the basis of existing lists of indicators at international level, the Interfederal Statistical Institute (ISI) must develop indicators embracing all SDG areas. When developing indicators applicable to all regions, the region's scale should be taken into account to ensure maximum relevance and comparability. These indicators should be based on a sufficiently large sample so that they can be disaggregated by region.	
Political commitment	
The various levels of government should consider the adjusted national strategy as a joint vision encompassing the strategic plans and other political commitments to sustainable development.	
In their strategic plans, governments should transpose the global SDGs into concrete objectives. They should also connect those goals with the necessary strategic measures.	3.1
Governments should establish target values for the indicators.	

6.2 **Recommendations**

Public awareness and dialogue with stakeholders	
n preparing and implementing the sustainable development strategy, it to the various levels of government to involve citizens and the relevant eholders, preferably following a planned approach.	3.2
Responsibilities and financial resources	
e level of government should explicitly coordinate and monitor the SDG regic plans and measures. Responsibilities of all public players should be dynamically defined.	3-3
governments should include in their strategic sustainable development plans stimate of the financial resources necessary to achieve the SDGs.	
Policy preparation process	
governments should prepare their strategic sustainable development plans opportunity oppor	3.4
Indicators	
es entrusted with monitoring and reporting should ensure that the sets of cators used by the governments comply with the list of ISI indicators and sufficiently be measured using target values. In consultation with the project agers, they should also link the indicators to the concrete measures or ects intended to achieve the SDGs.	4.1
Progress reports	
various levels of government should regularly draw up reports on the emented SDG policy. They should ensure accurate communication and time dules in order to coordinate the reports with a view to the National Voluntary ew.	4.2
governments should incorporate their SDG strategic and operational plans	
a multi-year policy and management cycle, including regular monitoring and rting to Parliaments. The process should preferably be enshrined in law.	

This report is also available in Dutch, French and German. Il existe aussi une version française, néerlandaise et allemande de ce rapport. Er bestaat ook een Nederlandse, Franse en Duitse versie van dit verslag. Dieser Bericht ist auch in französischer, niederländischer und deutscher Sprache verfügbar.

Legal Deposit D/2020/1128/22

PREPRESS Central printing office of the House of Representatives

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