

ASSESSMENT OF THE PREPARATION PROCESS FOR IMPLEMENTING THE SUSTAINABLE DEVELOPMENT GOALS (SDGs)

TCA REPORT



PREAMBLE

Sustainable development has been defined as the development that meets the needs of the present without compromising the ability of future generations to meet their own needs. The concept of sustainable development was first introduced in 1986 in the Brundtland Report. Its importance has increased over time and become a much emphasized topic in the agenda of the United Nations (UN).

Global goals of sustainable development were first introduced in 2000 with Millennium Development Goals (MDGs). Experience in implementing the MDGs has built the infrastructure for setting more inclusive and comprehensive goals concerning all countries. Consequently, in 2015, the UN General Assembly adopted the UN Resolution 70/1 "Transforming our world: the 2030 Agenda for Sustainable Development", which included the Sustainable Development Goals (SDGs), consisting of 17 goals and 169 targets that should be implemented until 2030. SDGs, which are presented in this UN resolution, are also known as the 2030 Agenda. They were signed and put into implementation by 196 member countries. While this UN resolution is not binding for countries, it encourages all countries to mobilize and take steps in the framework of the said targets.

SDGs, which are presented by the UN, call for concerted efforts towards building an inclusive, sustainable and resilient future for people and planet. 2030 Agenda covers all aspects of development. Achieving this agenda requires the harmonious implementation of economic growth, social inclusion and environmental protection, which are interconnected. While these three elements are also the main principles for determining the SDGs, other principles include peace and building partnerships for the goals.

After the adoption of the SDG agenda, International Organization of Supreme Audit Institutions (INTOSAI) emphasized that Supreme Audit Institutions (SAIs) play a supporting and empowering role in the national, regional and global efforts for implementing the SDGs and reviewing and monitoring their progress. In addition, it presented models for the approaches to be followed by the SAIs with regard to their contributions to this process.

The first approach presented by INTOSAI is the assessment of the preparedness of countries to implement the SDGs. In the scope of this model, many countries performed audits of the preparation process for the SDGs. In line with the decision made by the Turkish Court of Accounts (TCA), we performed the said audit in our country. This report covers the assessments regarding the preparation process for the 2030 Agenda.

Seyit Ahmet BAŞ

President of the TCA

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ABBREVIATIONS

UN United Nations COP European Statistics Code of Practice MEU Ministry of Environment and Urbanization MENR Ministry of Energy and Natural Resources FAO UN- Food and Agriculture Organization HLPF UN- High Level Political Forum HUIPS Hacettepe University, Institute of Population Studies IAEG-SDG Inter-Agency and Expert Group on SDG Indicators IDI INTOSAI Development Initiative INTOSAI International Organization of Supreme Audit Institutions MNE Ministry of National Education IBA Independent Industrialists and Businessmen's Association OECD Organization for Economic Co-Operation and Development SC Specialization Commission PBB Performance Based Budgeting OSP Official Statistics Program OSBP Office of Strategy and Budget of the Presidency SSI Social Security Institution SDGs Sustainable Development Goals SDIs Sustainable Development Indicators UMT Union of Municipalities of Turkey MAF Ministry of Agriculture and Forestry UCCET Union of Chambers and Commodity Exchanges of Turkey TURKSTAT Turkish Initiative and Business World Confederation TIBA Turkish Industrialists' and Businessmen's Association UCLG-MEWA United Cities and Local Governments, Middle East and West Asia Section UNDG UN Development Program UNDG UN Development Program UNDCE UN Economic Commission for Europe NDPS National Data Publication Schedule VNR Voluntary National Review SAI Supreme Audit Institutions	MFLSS	Ministry of Family, Labor and Social Services
MEU Ministry of Environment and Urbanization MENR Ministry of Energy and Natural Resources FAO UN- Food and Agriculture Organization HLPF UN- High Level Political Forum HUIPS Hacettepe University, Institute of Population Studies IAEG-SDG Inter-Agency and Expert Group on SDG Indicators IDI INTOSAI Development Initiative INTOSAI International Organization of Supreme Audit Institutions MNE Ministry of National Education IIBA Independent Industrialists and Businessmen's Association OECD Organization for Economic Co-Operation and Development SC Specialization Commission PBB Performance Based Budgeting OSP Official Statistics Program OSBP Office of Strategy and Budget of the Presidency SSI Social Security Institution SDGs Sustainable Development Goals SDIs Sustainable Development Indicators UMT Union of Municipalities of Turkey MAF Ministry of Agriculture and Forestry UCCET Union of Chambers and Commodity Exchanges of Turkey TURKSTAT Turkish Statistical Institute TIBMC Turkish Industrialists' and Businessmen's Association UCLG-MEWA United Cities and Local Governments, Middle East and West Asia Section UNDG UN Development Program UNECE UN Economic Commission for Europe NDPS National Data Publication Schedule VNR Voluntary National Review	UN	United Nations
MENR Ministry of Energy and Natural Resources FAO UN- Food and Agriculture Organization HLPF UN- High Level Political Forum HUIPS Hacettepe University, Institute of Population Studies IAEG-SDG Inter-Agency and Expert Group on SDG Indicators IDI INTOSAI Development Initiative INTOSAI International Organization of Supreme Audit Institutions MNE Ministry of National Education IIBA Independent Industrialists and Businessmen's Association OECD Organization for Economic Co-Operation and Development SC Specialization Commission PBB Performance Based Budgeting OSP Official Statistics Program OSBP Office of Strategy and Budget of the Presidency SSI Social Security Institution SDGs Sustainable Development Goals SDIs Sustainable Development Indicators UMT Union of Municipalities of Turkey MAF Ministry of Agriculture and Forestry UCCET Union of Chambers and Commodity Exchanges of Turkey TURKSTAT Turkish Statistical Institute TIBWC Turkish Initiative and Businessmen's Association UCLG-MEWA United Cities and Local Governments, Middle East and West Asia Section UNDG UN Development Program UNDCE UN Economic Commission for Europe NDPS National Data Publication Schedule VNR Voluntary National Review	СоР	European Statistics Code of Practice
FAO UN- Food and Agriculture Organization HLPF UN- High Level Political Forum HUIPS Hacettepe University, Institute of Population Studies IAEG-SDG Inter-Agency and Expert Group on SDG Indicators IDI INTOSAI Development Initiative INTOSAI International Organization of Supreme Audit Institutions MNE Ministry of National Education IIBA Independent Industrialists and Businessmen's Association OECD Organization for Economic Co-Operation and Development SC Specialization Commission PBB Performance Based Budgeting OSP Official Statistics Program OSBP Office of Strategy and Budget of the Presidency SSI Social Security Institution SDGs Sustainable Development Goals SDIs Sustainable Development Indicators UMT Union of Municipalities of Turkey MAF Ministry of Agriculture and Forestry UCCET Union of Chambers and Commodity Exchanges of Turkey TURKSTAT Turkish Statistical Institute TIBWC Turkish Industrialists' and Business World Confederation TIBA Turkish Industrialists' and Businessmen's Association UCLG-MEWA United Cities and Local Governments, Middle East and West Asia Section UNDG UN Development Program UNDCE UN Economic Commission for Europe NDPS National Data Publication Schedule VNR Voluntary National Review	MEU	Ministry of Environment and Urbanization
HLPF UN- High Level Political Forum HUIPS Hacettepe University, Institute of Population Studies IAEG-SDG Inter-Agency and Expert Group on SDG Indicators IDI INTOSAI Development Initiative INTOSAI International Organization of Supreme Audit Institutions MNE Ministry of National Education IIBA Independent Industrialists and Businessmen's Association OECD Organization for Economic Co-Operation and Development SC Specialization Commission PBB Performance Based Budgeting OSP Official Statistics Program OSBP Office of Strategy and Budget of the Presidency SSI Social Security Institution SDGs Sustainable Development Goals SDIs Sustainable Development Indicators UMT Union of Municipalities of Turkey MAF Ministry of Agriculture and Forestry UCCET Union of Chambers and Commodity Exchanges of Turkey TURKSTAT Turkish Statistical Institute TIBWC Turkish Initiative and Business World Confederation TIBA Turkish Industrialists' and Businessmen's Association UCLG-MEWA United Cities and Local Governments, Middle East and West Asia Section UNDG UN Development Group UNDP UN Development Program UNECE UN Economic Commission for Europe NDPS National Data Publication Schedule VNR Voluntary National Review	MENR	Ministry of Energy and Natural Resources
HUIPS Hacettepe University, Institute of Population Studies IAEG-SDG Inter-Agency and Expert Group on SDG Indicators IDI INTOSAI Development Initiative INTOSAI International Organization of Supreme Audit Institutions MNE Ministry of National Education IIBA Independent Industrialists and Businessmen's Association OECD Organization for Economic Co-Operation and Development SC Specialization Commission PBB Performance Based Budgeting OSP Official Statistics Program OSBP Office of Strategy and Budget of the Presidency SSI Social Security Institution SDGs Sustainable Development Goals SDIs Sustainable Development Indicators UMT Union of Municipalities of Turkey MAF Ministry of Agriculture and Forestry UCCET Union of Chambers and Commodity Exchanges of Turkey TURKSTAT Turkish Statistical Institute TIBWC Turkish Initiative and Business World Confederation TIBA Turkish Industrialists' and Businessmen's Association UCLG-MEWA United Cities and Local Governments, Middle East and West Asia Section UNDG UN Development Group UNDP UN Development Program UNECE UN Economic Commission for Europe NDPS National Data Publication Schedule VNR Voluntary National Review	FAO	UN- Food and Agriculture Organization
IAEG-SDG Inter-Agency and Expert Group on SDG Indicators IDI INTOSAI Development Initiative INTOSAI International Organization of Supreme Audit Institutions MNE Ministry of National Education IIBA Independent Industrialists and Businessmen's Association OECD Organization for Economic Co-Operation and Development SC Specialization Commission PBB Performance Based Budgeting OSP Official Statistics Program OSBP Office of Strategy and Budget of the Presidency SSI Social Security Institution SDGs Sustainable Development Goals SDIs Sustainable Development Indicators UMT Union of Municipalities of Turkey MAF Ministry of Agriculture and Forestry UCCET Union of Chambers and Commodity Exchanges of Turkey TURKSTAT Turkish Statistical Institute TIBWC Turkish Industrialists' and Business World Confederation TIBA Turkish Industrialists' and Businessmen's Association UCLG-MEWA United Cities and Local Governments, Middle East and West Asia Section UNDG UN Development Program UNDCE UN Economic Commission for Europe NDPS National Data Publication Schedule VNR Voluntary National Review	HLPF	UN- High Level Political Forum
IDI INTOSAI Development Initiative INTOSAI International Organization of Supreme Audit Institutions MNE Ministry of National Education IIBA Independent Industrialists and Businessmen's Association OECD Organization for Economic Co-Operation and Development SC Specialization Commission PBB Performance Based Budgeting OSP Official Statistics Program OSBP Office of Strategy and Budget of the Presidency SSI Social Security Institution SDGs Sustainable Development Goals SDIs Sustainable Development Indicators UMT Union of Municipalities of Turkey MAF Ministry of Agriculture and Forestry UCCET Union of Chambers and Commodity Exchanges of Turkey TURKSTAT Turkish Statistical Institute TIBWC Turkish Initiative and Business World Confederation TIBA Turkish Industrialists' and Businessmen's Association UCLG-MEWA United Cities and Local Governments, Middle East and West Asia Section UNDG UN Development Group UNDP UN Development Program UNECE UN Economic Commission for Europe NDPS National Data Publication Schedule VNR Voluntary National Review	HUIPS	Hacettepe University, Institute of Population Studies
International Organization of Supreme Audit Institutions MNE Ministry of National Education IIBA Independent Industrialists and Businessmen's Association OECD Organization for Economic Co-Operation and Development SC Specialization Commission PBB Performance Based Budgeting OSP Official Statistics Program OSBP Office of Strategy and Budget of the Presidency SSI Social Security Institution SDGs Sustainable Development Goals SDIs Sustainable Development Indicators UMT Union of Municipalities of Turkey MAF Ministry of Agriculture and Forestry UCCET Union of Chambers and Commodity Exchanges of Turkey TURKSTAT Turkish Statistical Institute TIBWC Turkish Initiative and Business World Confederation TIBA Turkish Industrialists' and Businessmen's Association UCLG-MEWA United Cities and Local Governments, Middle East and West Asia Section UNDG UN Development Group UNDP UN Development Program UNECE UN Economic Commission for Europe NDPS National Data Publication Schedule VNR Voluntary National Review	IAEG-SDG	Inter-Agency and Expert Group on SDG Indicators
MNE Ministry of National Education IIBA Independent Industrialists and Businessmen's Association OECD Organization for Economic Co-Operation and Development SC Specialization Commission PBB Performance Based Budgeting OSP Official Statistics Program OSBP Office of Strategy and Budget of the Presidency SSI Social Security Institution SDGs Sustainable Development Goals SDIs Sustainable Development Indicators UMT Union of Municipalities of Turkey MAF Ministry of Agriculture and Forestry UCCET Union of Chambers and Commodity Exchanges of Turkey TURKSTAT Turkish Statistical Institute TIBWC Turkish Initiative and Business World Confederation TIBA Turkish Industrialists' and Businessmen's Association UCLG-MEWA United Cities and Local Governments, Middle East and West Asia Section UNDG UN Development Group UNDP UN Development Program UNECE UN Economic Commission for Europe NDPS National Data Publication Schedule VNR Voluntary National Review	IDI	INTOSAI Development Initiative
IIBA Independent Industrialists and Businessmen's Association OECD Organization for Economic Co-Operation and Development SC Specialization Commission PBB Performance Based Budgeting OSP Official Statistics Program OSBP Office of Strategy and Budget of the Presidency SSI Social Security Institution SDGs Sustainable Development Goals SDIs Sustainable Development Indicators UMT Union of Municipalities of Turkey MAF Ministry of Agriculture and Forestry UCCET Union of Chambers and Commodity Exchanges of Turkey TURKSTAT Turkish Statistical Institute TIBWC Turkish Initiative and Business World Confederation TIBA United Cities and Local Governments, Middle East and West Asia Section UNDG UN Development Group UNDP UN Development Program UNECE UN Economic Commission for Europe NDPS National Data Publication Schedule VNR Voluntary National Review	INTOSAI	International Organization of Supreme Audit Institutions
OECD Organization for Economic Co-Operation and Development SC Specialization Commission PBB Performance Based Budgeting OSP Official Statistics Program OSBP Office of Strategy and Budget of the Presidency SSI Social Security Institution SDGs Sustainable Development Goals SDIs Sustainable Development Indicators UMT Union of Municipalities of Turkey MAF Ministry of Agriculture and Forestry UCCET Union of Chambers and Commodity Exchanges of Turkey TURKSTAT Turkish Statistical Institute TIBWC Turkish Industrialists' and Business World Confederation TIBA Turkish Industrialists' and Businessmen's Association UCLG-MEWA United Cities and Local Governments, Middle East and West Asia Section UNDG UN Development Group UNDP UN Development Program UNECE UN Economic Commission for Europe NDPS National Data Publication Schedule VNR Voluntary National Review	MNE	Ministry of National Education
SC Specialization Commission PBB Performance Based Budgeting OSP Official Statistics Program OSBP Office of Strategy and Budget of the Presidency SSI Social Security Institution SDGs Sustainable Development Goals SDIs Sustainable Development Indicators UMT Union of Municipalities of Turkey MAF Ministry of Agriculture and Forestry UCCET Union of Chambers and Commodity Exchanges of Turkey TURKSTAT Turkish Statistical Institute TIBWC Turkish Initiative and Business World Confederation TIBA Turkish Industrialists' and Businessmen's Association UCLG-MEWA United Cities and Local Governments, Middle East and West Asia Section UNDG UN Development Group UNDP UN Development Program UNECE UN Economic Commission for Europe NDPS National Data Publication Schedule VNR Voluntary National Review	IIBA	Independent Industrialists and Businessmen's Association
PBB Performance Based Budgeting OSP Official Statistics Program OSBP Office of Strategy and Budget of the Presidency SSI Social Security Institution SDGs Sustainable Development Goals SDIs Sustainable Development Indicators UMT Union of Municipalities of Turkey MAF Ministry of Agriculture and Forestry UCCET Union of Chambers and Commodity Exchanges of Turkey TURKSTAT Turkish Statistical Institute TIBWC Turkish Initiative and Business World Confederation TIBA Turkish Industrialists' and Businessmen's Association UCLG-MEWA United Cities and Local Governments, Middle East and West Asia Section UNDG UN Development Group UNDP UN Development Program UNECE UN Economic Commission for Europe NDPS National Data Publication Schedule VNR Voluntary National Review	OECD	Organization for Economic Co-Operation and Development
OSP Official Statistics Program OSBP Office of Strategy and Budget of the Presidency SSI Social Security Institution SDGS Sustainable Development Goals SDIS Sustainable Development Indicators UMT Union of Municipalities of Turkey MAF Ministry of Agriculture and Forestry UCCET Union of Chambers and Commodity Exchanges of Turkey TURKSTAT Turkish Statistical Institute TIBWC Turkish Initiative and Business World Confederation TIBA Turkish Industrialists' and Businessmen's Association UCLG-MEWA United Cities and Local Governments, Middle East and West Asia Section UNDG UN Development Group UNDP UN Development Program UNECE UN Economic Commission for Europe NDPS National Data Publication Schedule VNR Voluntary National Review	SC	Specialization Commission
OSBP Office of Strategy and Budget of the Presidency SSI Social Security Institution SDGs Sustainable Development Goals SDIs Sustainable Development Indicators UMT Union of Municipalities of Turkey MAF Ministry of Agriculture and Forestry UCCET Union of Chambers and Commodity Exchanges of Turkey TURKSTAT Turkish Statistical Institute TIBWC Turkish Initiative and Business World Confederation TIBA Turkish Industrialists' and Businessmen's Association UCLG-MEWA United Cities and Local Governments, Middle East and West Asia Section UNDG UN Development Group UNDP UN Development Program UNECE UN Economic Commission for Europe NDPS National Data Publication Schedule VNR Voluntary National Review	PBB	Performance Based Budgeting
SSI Social Security Institution SDGs Sustainable Development Goals SDIs Sustainable Development Indicators UMT Union of Municipalities of Turkey MAF Ministry of Agriculture and Forestry UCCET Union of Chambers and Commodity Exchanges of Turkey TURKSTAT Turkish Statistical Institute TIBWC Turkish Initiative and Business World Confederation TIBA Turkish Industrialists' and Businessmen's Association UCLG-MEWA United Cities and Local Governments, Middle East and West Asia Section UNDG UN Development Group UNDP UN Development Program UNECE UN Economic Commission for Europe NDPS National Data Publication Schedule VNR Voluntary National Review	OSP	Official Statistics Program
SDGs Sustainable Development Goals SDIs Sustainable Development Indicators UMT Union of Municipalities of Turkey MAF Ministry of Agriculture and Forestry UCCET Union of Chambers and Commodity Exchanges of Turkey TURKSTAT Turkish Statistical Institute TIBWC Turkish Initiative and Business World Confederation TIBA Turkish Industrialists' and Businessmen's Association UCLG-MEWA United Cities and Local Governments, Middle East and West Asia Section UNDG UN Development Group UNDP UN Development Program UNECE UN Economic Commission for Europe NDPS National Data Publication Schedule VNR Voluntary National Review	OSBP	Office of Strategy and Budget of the Presidency
SDIs Sustainable Development Indicators UMT Union of Municipalities of Turkey MAF Ministry of Agriculture and Forestry UCCET Union of Chambers and Commodity Exchanges of Turkey TURKSTAT Turkish Statistical Institute TIBWC Turkish Initiative and Business World Confederation TIBA Turkish Industrialists' and Businessmen's Association UCLG-MEWA United Cities and Local Governments, Middle East and West Asia Section UNDG UN Development Group UNDP UN Development Program UNECE UN Economic Commission for Europe NDPS National Data Publication Schedule VNR Voluntary National Review	SSI	Social Security Institution
MAF Ministry of Agriculture and Forestry UCCET Union of Chambers and Commodity Exchanges of Turkey TURKSTAT Turkish Statistical Institute TIBWC Turkish Initiative and Business World Confederation TIBA Turkish Industrialists' and Businessmen's Association UCLG-MEWA United Cities and Local Governments, Middle East and West Asia Section UNDG UN Development Group UNDP UN Development Program UNECE UN Economic Commission for Europe NDPS National Data Publication Schedule VNR Voluntary National Review	SDGs	Sustainable Development Goals
MAF Ministry of Agriculture and Forestry UCCET Union of Chambers and Commodity Exchanges of Turkey TURKSTAT Turkish Statistical Institute TIBWC Turkish Initiative and Business World Confederation TIBA Turkish Industrialists' and Businessmen's Association UCLG-MEWA United Cities and Local Governments, Middle East and West Asia Section UNDG UN Development Group UNDP UN Development Program UNECE UN Economic Commission for Europe NDPS National Data Publication Schedule VNR Voluntary National Review	SDIs	Sustainable Development Indicators
UCCET Union of Chambers and Commodity Exchanges of Turkey TURKSTAT Turkish Statistical Institute TIBWC Turkish Initiative and Business World Confederation TIBA Turkish Industrialists' and Businessmen's Association UCLG-MEWA United Cities and Local Governments, Middle East and West Asia Section UNDG UN Development Group UNDP UN Development Program UNECE UN Economic Commission for Europe NDPS National Data Publication Schedule VNR Voluntary National Review	UMT	Union of Municipalities of Turkey
TURKSTAT Turkish Statistical Institute TIBWC Turkish Initiative and Business World Confederation TIBA Turkish Industrialists' and Businessmen's Association UCLG-MEWA United Cities and Local Governments, Middle East and West Asia Section UNDG UN Development Group UNDP UN Development Program UNECE UN Economic Commission for Europe NDPS National Data Publication Schedule VNR Voluntary National Review	MAF	Ministry of Agriculture and Forestry
TIBWC Turkish Initiative and Business World Confederation TIBA Turkish Industrialists' and Businessmen's Association UCLG-MEWA United Cities and Local Governments, Middle East and West Asia Section UNDG UN Development Group UNDP UN Development Program UNECE UN Economic Commission for Europe NDPS National Data Publication Schedule VNR Voluntary National Review	UCCET	Union of Chambers and Commodity Exchanges of Turkey
TIBA Turkish Industrialists' and Businessmen's Association UCLG-MEWA United Cities and Local Governments, Middle East and West Asia Section UNDG UN Development Group UNDP UN Development Program UNECE UN Economic Commission for Europe NDPS National Data Publication Schedule VNR Voluntary National Review	TURKSTAT	Turkish Statistical Institute
UCLG-MEWA United Cities and Local Governments, Middle East and West Asia Section UNDG UN Development Group UNDP UN Development Program UNECE UN Economic Commission for Europe NDPS National Data Publication Schedule VNR Voluntary National Review	TIBWC	Turkish Initiative and Business World Confederation
UNDG UN Development Group UNDP UN Development Program UNECE UN Economic Commission for Europe NDPS National Data Publication Schedule VNR Voluntary National Review	TIBA	Turkish Industrialists' and Businessmen's Association
UNDP UN Development Program UNECE UN Economic Commission for Europe NDPS National Data Publication Schedule VNR Voluntary National Review	UCLG-MEWA	United Cities and Local Governments, Middle East and West Asia Section
UNECE UN Economic Commission for Europe NDPS National Data Publication Schedule VNR Voluntary National Review	UNDG	UN Development Group
NDPS National Data Publication Schedule VNR Voluntary National Review	UNDP	UN Development Program
VNR Voluntary National Review	UNECE	UN Economic Commission for Europe
	NDPS	National Data Publication Schedule
SAI Supreme Audit Institutions	VNR	Voluntary National Review
	SAI	Supreme Audit Institutions



EXECUTIVE SUMMARY

BACKGROUND

In 2015, UN member countries have adopted the resolution "Transforming our world: the 2030 Agenda for Sustainable Development" and pledged to work for a better future for all and that "no one will be left behind". This global agenda includes 17 SDGs and 169 targets and 232 global indicators to revive state activities in all UN countries until the end of 2030. Overall, the SDGs cover topics related to ending poverty, reducing inequality and injustice, economic growth, energy, sustainable consumption and production, industrialization and climate change.

In the first UN-High Level Political Forum (HLPF) meeting in 2016, 22 countries including Turkey presented their Voluntary National Reviews (VNRs) regarding the implementation of the 2030 Agenda and SDGs. VNRs are country reports for sharing the efforts, successes, and experiences of countries towards the implementation of the 2030 Agenda. They are tools for countries to measure and report their progress in the SDGs, and for UN to monitor them. They are shared with the public via UN Sustainable Development Knowledge Platform.

SAIs get involved in the process to assess whether the elements in VNRs and 2030 Agenda are implemented in all aspects. Audits by SAIs are important in terms of assessing the works of UN countries towards implementing the SDGs with an independent perspective, making suggestions for improving the process and performing a holistic review regarding the countries' works. As the scope of the SDGs is very wide and the preparation and implementation processes cover a long period of time, independent assessments both in the preparation and implementation phases will contribute to the projected system. Therefore, when "the assessment of the preparation process for implementing the SDGs" is performed by the SAI, which is authorized to perform public audit, in every country, this provides direction for implementation and contributes to the success of 2030 Agenda at the national and international levels.

In our country, the coordination of the process of 2030 Agenda is carried out by the Office of Strategy and Budget of the Presidency (OSBP). This task is coordinated by the "Department of Environment and Sustainable Development of the General Directorate of Sectors and Public Investments" within OSBP. Turkish Statistical Institute (TURKSTAT) follows the international process regarding monitoring and indicators. "Sustainable Indicators Group of the Department of Economic and Social Indicators" within TURKSTAT carries out the related activities. While those two entities are the focus points in terms of coordination and monitoring for the implementation of the SDGs, there are also many other ministries, implementing entities, local governments, NGOs and UN organizations that are involved in the process.

FINDINGS

- 1. To ensure the implementation of the SDGs, Turkey adopted the method of implementing them by integrating them into the national development strategies and prepared the Development Plan for 2019-2023 by considering the SDGs.
- 2. Necessary precautions were taken to ensure the highest possible participation into the preparation of the plan and integrate the SDGs into the Development Plan by considering the national priorities.
- 3. 11th Development Plan includes a separate title for the SDGs; it defines the things to be done in order to implement the SDGs during the Development Plan and ensure the coordination of the process; relevant SDGs are taken into account while writing the policies and precautions regarding the thematic areas.
- 4. It is necessary to determine the schedule for the SDGs that will have priority in the 11th Development Plan or in subsequent plans or the implementation of the SDGs until 2030.
- 5. Works were done for distributing the responsibility areas of the entities that will implement the 2030 Agenda and raising awareness about those areas. However, the success of those works fell short of the expectations.
- 6. After the publication of the 11th Development Plan, OSBP worked on the distribution of institutional responsibilities; they were shared with relevant entities; they will be officially published after reaching an agreement.
- 7. The method of integrating SDGs into the Development Plan was adopted to implement the 2030 Agenda; that means the tracking and evaluation for the SDGs would cover the monitoring of the Development Plan. However, the current monitoring system for Development Plans is not sufficient for effectively performing the tracking and evaluation of the SDGs.
- 8. In Turkey, the Performance Based Budgeting (PBB) system and the planning system (that all public entities are subject to) provide the suitable foundation to ensure and track the implementation of the SDGs.
- 9. There are big differences among entities in terms of their capacities, awareness and preparedness to implement the SDGs. The works performed by local governments and particularly by municipalities to ensure the implementation of the SDGs indicate that institutional differences are higher in local governments.
- 10. Several works were done at the central level to raise awareness in public and all stakeholders regarding the 2030 Agenda and SDGs. However, steps should be taken to prepare and implement a plan at the central level in order to manage the communication processes.
- 11. Preparation or planning works for implementing the SDGs at the regional level are not sufficient.
- 12. UN 2030 Agenda has a broad framework, and it is almost impossible to determine the resources needed for the implementation of the Agenda in a realistic manner. However, since the 2030 Agenda was integrated into the national development strategy in our country, there was no need for efforts for a separate budget on the SDGs.

- 13. Most of the activities that local governments routinely carry out are related to SDGs and they do not need additional resources for these activities, there is no need for a special study for the determination of financing. However, the determination and planning of the resources needed for the projects and activities apart from the routine ones is significant for the implementation process.
- 14. Although some studies have been conducted at the central level with the aim of raising awareness among the public and all stakeholders of the process about the 2030 Agenda and SDGs, there are steps that need to be taken for making these studies systematic at the central level for the management of communication processes.
- 15. There are studies conducted by the umbrella organisations to incorporate the private entities in the 2030 Agenda. However, it is important to conduct these studies in a systematic manner within the scope of a plan to ensure continuity.
- 16. All of the global indicators, that are found to be relevant for our country, have been integrated into the national monitoring and statistics system.
- 17. 132 of 215 indicators included in the OSP have not been produced yet, and there are planned works for the classification and scheduling of these indicators.
- 18. TURKSTAT has conducted a study for determining the indicators substituting the global indicators. In this study, indicators that might substitute the global ones were determined and those meeting the quality criteria were used in the indicator bulletin. It was stated that the scope of the set of complementary national indicators would be expanded in line with the priorities.
- 19. The base year data concerning the indicators are limited only to the indicators published in the SDIs bulletin, and there are ongoing works for determining the initial points for the other indicators subject to monitoring within the scope of OSP.
- 20. The responsibilities concerning the production of SDIs have been clearly determined.
- 21. OSP has a working group mechanism for ensuring the engagement of stakeholders in the production process of indicators. Although the participation of Thematic Working Groups in the reporting processes has been ensured to some extent, the working group planned to be established for SDIs has not been established yet. Also, a systematic mechanism that will ensure the engagement of all stakeholders has not been established by TURKSTAT yet.
- 22. The works conducted by TURKSTAT for increasing the technical capacities of entities in the production of SDIs are not adequate in terms of the desired outcomes.
- 23. There is a control mechanism in place for ensuring the accuracy and reliability of the data related to the SDIs.
- 24. Neither TURKSTAT nor the other entities are at the desired point in terms of the production of disaggregated data.
- 25. SDIs are published through the current data publication platform of TURKSTAT. This platform meets certain criteria such as the publication of data calculated on the basis of an established and reliable methodology, disclosure of metadata in a transparent manner and open access. However, it will be better when it is improved in terms of visual features, user-friendly design and easy access to data.

- 26. There is need for a high-level coordination mechanism to ensure the implementation of SDGs and effective management of the process, and as of the year 2019, there are plans for the establishment of such a mechanism.
- 27. There is no specific process or mechanism for the regular assessment of realisations related to the 2030 Agenda. OSBP has conducted three assessment studies on SDGs so far. However, these studies were not based on a specific systematic or order, and there are plans for making such studies systematic.
- 28. There is need for the establishment of a national structure with the aim of increasing communication and interaction among entities dealing with SDGs, monitoring the implementation of SDGs in a systematic manner and ensuring their assessment and direction.

RECOMMENDATIONS

- 1. Writing down the links of the plans, policies and strategy documents to SDGs clearly will ensure the effective management of the process and entities' awareness and will also be useful to demonstrate ownership at the highest level.
- 2. Implementing all SDGs in a planning period covering five years is not a realistic approach. Therefore, it will be beneficial to prioritize SDGs while preparing the plan and make a projection until 2030 in terms of ensuring that all relevant SDGs are put on the agenda.
- 3. It is crucial to make the link between Development Plan-SDG more obvious so that entities can reflect their relevant targets to their institutional plans and documents.
- 4. It will be helpful if communication is established with the highest level managers while commending institutional responsibilities for the SDGs to entities.
- 5. Publishing the institutional responsibility table by linking the responsibilities regarding the policies and precautions in the Development Plan to SDGs is important for clarifying the responsibility areas of entities, involving them more effectively in the process and achieving cooperation among them.
- 6. Taking precautions to track the implementation of the SDGs will contribute to the process while updating the monitoring system of OSBP.
- 7. It will be useful to have an entity that provides guidance and evaluates the compliance of local governments' with strategic plans and activities to the Development Plan or SDGs.
- 8. For localizing SDGs and integrating SDG practices, it is essential to ensure the participation of the development agencies operating at the regional level and regional development administrations and involve them in the SDG implementation process.
- Establishment of the budget system for monitoring the expenditures related to SDGs both at the central level and at the level of local governments is critical for effective management of the process.
- 10. Conducting the awareness-raising studies in relation to SDGs within the scope of a plan and in a systematic manner will yield more successful results for achieving the goals.
- 11. Starting the works on the basis of the priorities specified in the 11th Development Plan and defining a road map for the production of indicators for which methodology has already been determined will be useful.
- 12. Works for the determination of the need for additional national indicators in line with the purpose specified in the Development Plan should be initiated.
- 13. Establishment of working group/groups specific to SDIs will be beneficial for the implementation of SDG processes in a more effective manner.
- 14. TURKSTAT needs to concentrate on the works aimed at increasing the data production capacities of entities.
- 15. Although there are works conducted by custodian agencies and entities for capacity development, increasing the number of such works in the upcoming periods will be useful.

- 16. Both TURKSTAT and the other entities responsible for indicator production should concentrate on capacity development for the production of disaggregated data.
- 17. Works for the web platform, which is planned to be developed for the publication of sustainable development indicators, should be concluded and the platform should be activated as soon as possible.
- 18. The Coordination Board that is established within OSBP for the representation of all the relevant public entities by high level officers with the aim of monitoring the 2030 Agenda, observing the policy coherence on the SDGs and directing the implementation for reaching the SDG targets will contribute to the process.

SYNOPSIS OF AUDIT RESULTS

When we generally evaluate the preparation works that will ensure the implementation of the 2030 Agenda and SDGs, it is seen that the concept of sustainable development is not a new concept for Turkey, that international agenda is followed closely in Turkey, and that Turkey largely has the necessary infrastructure to implement the SDGs, monitor the indicators and evaluate the results considering the advantages provided by the recent changes in the public management system.

It is seen that SDGs are taken into account while preparing the national development strategy, that institutional responsibility is distributed to ensure the implementation of the SDGs, and many works are realized to implement the concept of sustainable development and ensure participation for preparing a national development strategy where this concept is reflected. However, an overall assessment indicates that all those works should be improved and systematized.

It is seen that the system used for measuring and monitoring the progress in SDGs is used in a framework compatible with the current statistics system. Decision was made to monitor the global Sustainable Development Indicators (SDIs) locally as well, and those indicators were integrated into the OSP, which has been followed since 2007. However, it is necessary to work on detecting the need for national indicators that will complete the global indicator set.

TURKSTAT developed various control processes for providing criteria such as the accessibility, quality, regularity and timeliness of indicators used in the monitoring system. The generated indicators are evaluated in the framework of EU Statistics Principles, and the publication of SDIs is tied to the condition of meeting criteria. On the other hand, it is necessary to improve the capacity for generating unbundled data according to breakdowns.

A high-level coordination mechanism is needed to evaluate the implementation of the SDGs and ensure the effective management of the process, and it seems that there are plans for this as of 2019.



1. INTRODUCTION

1.1. Purpose, Scope, Elements and Methodology of Audit

Purpose

The purpose of this audit is to assess the preparation processes for implementing the SDGs in particular; to review the preparation and infrastructure works performed in our country since 2015 until today for implementing the SDGs, and the current situation systematically; to evaluate the effectiveness of the processes for implementation; to inform all stakeholders, particularly the parliament, to take the necessary precautions for achieving success in implementation; and raise stakeholder awareness on the importance of the SDGs.

Scope

The audit focused on the system and infrastructure mechanisms that are established or planned to be established for implementing the SDGs in Turkey. In this context, the audit scope covered: what the national policies and strategies for implementing the SDGs were; the current situation of the preparations and plans made for implementing the SDGs and targets at the national level; the effectiveness of the current processes for monitoring, analysing and reporting the indicators. Since the work was focused on assessing the preparation processes, the audit scope did not include the works for implementing the SDGs.

Elements

The audit elements include: subject matter, criteria, evidences, parties and audit report.

The subject matter is the assessment of the presence and effectiveness of the national system that will ensure and report the implementation of the SDGs. The audit work focused on the system and infrastructure mechanisms that are established or planned to be established for implementing the SDGs in Turkey.

The criteria used in the audit were obtained from the relevant national legislation, UN guidelines and documents, VNRs and good practices.

The audit results were achieved by obtaining sufficient and appropriate audit evidence, and comparing the evidences and current situation with the criteria. Structured interview and document review techniques were used to obtain the audit evidences.

The audit report presented the findings and suggestions that were generated by assessing the audit subject according to the audit criteria. The audit was carried out in accordance with: the engagement conditions of direct reporting in compliance with the issues presented in "ISSAI 100 Fundamental Principles of Public-Sector Auditing", and Paragraph 4 "TCA may also audit the accounts, transactions, activities and assets of public administrations as of the pertaining year or years irrespective of their account or activity period; as well as based on sector, program, project and topic" of Article 6 "Competencies of TCA" of the TCA Law no. 6085.

The parties of the audit are:

· Auditor: TCA

Responsible party: OSBP, TURKSTAT

• Intended users: Parliament, implementing entities, local governments, NGOs and citizens.

Methodology

The audit of a subject matter is the objective and systematic examination of the contracts, systems, procedures, programs, activities and projects of public entities in terms of being economic, efficient and effective in order to ensure good governance, transparency and accountability. The audit can be executed in the framework of problems, systems or result-based approaches and it is also possible to adopt more than one approach. In this framework, in the methodology of auditing a subject matter, a chronically problematic area that appeared in implementations can be identified; in-depth examination can be done regarding the problematic area; and proposals for solutions can be developed.

National policies and strategies regarding the implementation of the SDGs were examined with an audit approach that focuses on the system and problems; problems that occurred in implementation were identified; and suggestions were developed to find solutions for them. The audit, which was carried out in accordance with ISSAIs, also benefited from national and international regulations as well as academic studies and examples of good practice.

The audit was carried out by following the principles in the TCA's Guideline for Thematic Audits and Guideline for Auditing Preparedness for Implementation of the SDGs, A Guidance for SAIs' prepared by IDI, Information Sharing Committee and UN. The audit was mainly carried out in TURKSTAT and OSBP, tasked with coordination in SDG process. Examinations were made in various units of public entities that were selected through sampling. Necessary inquiries were made in the umbrella entities and NGOs that had roles and responsibilities in this field. The works of prominent local governments were also examined. Interviews were made with the officials of the said entities (Annex 1); documents and reports were examined; and international sources were reviewed. In addition, the reports of the SAIs of other countries were also used to understand the practices of different countries and international examples of good practice. Moreover, relevant legal regulations were reviewed. As a result of those works, sufficient and appropriate audit evidence was obtained. Audit findings were gathered by comparing the evidences and current situation with the criteria. Necessary quality control processes were performed as prescribed by the TCA's Guideline for Thematic Audits, thus the audit report was completed.

1.2. Audit Questions

The audit was carried out in the framework of the basic questions below:



Basic Question 1: Was the policy framework formed properly to ensure the implementation of the SDGs?

Basic Question 2: Were the processes -for gathering data, analysis and reporting results for monitoring the SDGs and relevant indicators- built so as to operate effectively?

Basic Question 3: Is there an established system that evaluates and reports the implementation of the SDGs at the national level?

1.3. Background

In 2015, UN member countries have adopted the resolution "Transforming our world: the 2030 Agenda for Sustainable Development" and pledged to work for a better future for all and that "no one will be left behind". This global agenda includes 17 SDGs and 169 targets and 232 global indicators to revive state activities in all UN countries until the end of 2030. Overall, SDGs cover topics related to ending poverty, reducing inequality and injustice, economic growth, energy, sustainable consumption and production, industrialization and climate change.

SDGs are not legally binding but UN expects governments to own the process and make national regulations to realize the 17 goals. One of the most critical issues emphasized in 2030 Agenda is the inclusion of social groups in the sustainable development efforts as much as possible.

Figure 1: Sustainable Development Goals



The preamble of the 2030 Agenda says that the main principles of the SDGs were People, Planet, Prosperity, Partnership, Peace (5Ps) indicated in Figure 2. While implementing the goals, these five principles should always be taken into consideration, and goals should be implemented in compliance with the five principles.

Figure 2: Sustainable Development and 5Ps



In the first HLPF meeting in 2016, 22 countries including Turkey presented their VNRs regarding the implementation of the 2030 Agenda and SDGs. VNRs are country reports for sharing the efforts, successes, and experiences of countries towards the implementation of the 2030 Agenda. They are tools for countries to measure and report their progress in SDGs, and for UN to monitor them. They are shared with the public via UN Sustainable Development Knowledge Platform.

SAIs get involved in the process in order to assess whether the elements in VNRs and 2030 Agenda are implemented in all aspects. Audits by SAIs are important in terms of assessing the works of UN countries towards implementing the SDGs with an independent perspective, making suggestions for improving the process and performing a holistic review regarding the countries' works. Including the SAIs (which generally perform ex-post audits) in the current works before completing the implementation for 2030 Agenda is an important factor that can improve the process. Therefore, "the assessment of the preparation process for implementing the SDGs", which is an ex-ante audit, will steer the subsequent phases and contribute to the success of 2030 Agenda at the national and global level.



In its 2017-2022 Strategic Plan, INTOSAI set goals for the SAIs such as contributing to the monitoring and review of the SDGs, and assessing countries' preparedness for implementing, monitoring and reporting the progress towards SDGs. In line with this, INTOSAI performed capacity-building works with INTOSAI IDI and the SAIs of various countries, and developed methodologies and guidelines for performing audits for the SDGs.

INTOSAI recommends SAIs to audit the preparation processes for implementing the SDGs in their countries in the first phase, and then to carry out audits regarding the implementation. In this context, INTOSAI organizations carried out guideline works that defined the methodology for auditing the preparation process for implementing the SDGs. Currently, INTOSAI and other umbrella organizations related to SAIs continue their capacity-building works for auditing the implementation of the SDGs.

The assessment of the preparation processes for implementing the SDGs focuses on assessing the systems established or planned to be established to implement the SDGs, developing suggestions to ensure the effective implementation of the SDGs and reporting the findings of the assessment.

Sustainable Development in Turkey and 2030 Agenda

The concept of "sustainable development" has been in use since 2000 with the concepts of "sustainable growth" and "sustainable economy" in the main strategy, policy and plan documents of Turkey.

In terms of international policy commitment documents, it seems that Turkey mainly transfers UN decisions into policies in the field of sustainable development. Turkey prepared programs and action plans in some areas in line with UN decisions. Some of those documents were generated as national reports in preparation to UN conferences (2002 Turkey Sustainable Development National Report), and some of them were prepared as per conference decisions (National Agenda 21 Program, Local Agenda 21 Programs). In line with the MDGs defined in the Millennium Summit in 2000, Turkey published MDGs Reports in 2005 and 2010.

Sustainable development policies of the EU have become important for Turkey along with the EU membership process. In 2003, Turkey's National Program for the Adoption of the Acquis included the adoption of sustainable development principles in sectoral policies among medium-term goals. In this framework, State Planning Organization implemented the Project on Integration of Sustainable Development into Sectoral Policies in cooperation with UNDP and EU in 2006-2008.

Another international activity area that is important in terms of sustainable development commitments in Turkey is the works made with OECD. Report on Environmental Policies in Turkey, which was prepared by OECD Environmental Policies Committee in 1992, stated that Turkey faced the problem of harmonizing environment and development, and included recommendations for harmonization.

Johannesburg Plan of Implementation, which was accepted in the 2002 UN World Summit on Sustainable Development, entailed countries to develop their legal and institutional frameworks at the national level. Presence of an effective institutional structure and reflecting this structure to the local/regional level are important to focus on sustainable development policies at the highest decision-making level. In 2006, the Ministry of Development established the National Sustainable Development Commission with the representatives of the Ministry of Foreign Affairs, the Ministry of Interior, and the Ministry of Environment and Forests in order to ensure that sustainable development approach is integrated into the strategies, plans and programs in a whole system in Turkey.

In our country, the coordination of the process of 2030 Agenda is carried out by OSBP. This task is coordinated by the "Department of Environment and Sustainable Development of the General Directorate of Sectors and Public Investments" within OSBP. TURKSTAT follows the international process regarding monitoring and indicators. "Sustainable Indicators Group of the Department of Economic and Social Indicators" within TURKSTAT carries out the related activities. While those two entities are the focus points in terms of coordination and monitoring for the implementation of the SDGs, there are also many other ministries, implementing entities, local governments, NGOs and UN organizations that are involved in the process.





2. ASSESSMENT OF THE NATIONAL POLICY FRAMEWORK THAT WILL ENSURE THE IMPLEMENTATION OF THE SDGs

2.1. Reflecting 2030 Agenda to National Policies

2.1.1. Is there a national plan or strategy to implement the SDGs?



Turkey is one of the countries that voluntarily adopted the 2030 Agenda in the UN General Assembly in 2015. To ensure the implementation of the SDGs, Turkey adopted the method of implementing them by integrating them into the national development strategies instead of preparing a separate national plan or strategy and prepared the 11th Development Plan for 2019-2023 by considering the SDGs.

The UN Decision states that countries will decide on how to include the global goals in the national planning processes, policies and strategies and promotes the use of any existing systems if they are compatible with integration (2030 Agenda for Sustainable Development - UN 2015).



As a country that has a national development plan system, Turkey preferred to integrate SDGs into this system. Turkey has adopted the mentality of planned development since 1963 until today. In line with this, 11 Development Plans have been prepared, each covering a five-year period, as of 2019. Development plans are documents that are prepared by the central government, they define the highest level policies and goals at the national scale and they enter into force after the Parliament's approval.

The Law no.3067 on "Enacting the Development Plans and Protecting their Wholeness" regulates the provisions regarding the discussion and approval of the development plans in the Parliament. Considered in this context, development plans are binding for all public entities at the national level and also provide guidance for private sector entities.

The Guideline titled "Mainstreaming the 2030 Agenda for Sustainable Development, Reference Guide to UN Country Teams, March 2017)" was published by UNDG and aims to provide guidance for UN country teams and UN member countries on the harmonization of plans and policies with the SDGs. This Guideline recommends first comparing the existing strategies and plans with the SDGs and making a gap analysis. Accordingly, Turkey compared the 10th Development Plan, which was in force in the said period after the adoption of 2030 Agenda, with the SDGs and found the gap areas. "SDG-Development Plan Comparison Table", which was prepared by the Ministry of Development (Repealed: 2/7/2018-KHK-703/17.md), indicate that 10th Development Plan (2014-2018), which was prepared before the adoption of 2030 Agenda, covered approximately 100 SDGs. Therefore, Turkey has already included many issues related to sustainable development in its development strategy even before the adoption of 2030 Agenda. Turkey prepared the VNR for submission to HLPF in 2016 and presented it at the UN General Council. The said report states that there is a high level of harmonization between the 10th Development Plan and SDGs.

After the adoption of the SDGs in 2015, the Ministry of Development initiated the "Stocktaking Analysis Project" for analysing the current situation. The said project aims to examine Turkey's current situation in the context of the SDGs; find those goals that overlap with Turkey's policies and priorities, and those areas that lack policies and projects in terms of goals in Turkey; and develop policy suggestions. While analysing the current situation, goal-based policies (Development Plans and Annual Programs), strategies (Sectoral and Thematic Strategy Documents), relevant legislation, institutional framework operations and projects overlapping with goals were assessed, and gaps and areas open to improvement were determined. After assessing all those works together, a map was prepared assessing progress in each goal, and policy and strategy oriented suggestions were developed. The project was implemented with wide participation; discussions were made with all relevant entities; and a "Service Specific" Current Situation Analysis Report was prepared.

Current Situation Analysis Report states that it will be meaningful to integrate the sustainable development perspective into all relevant policy documents, particularly the 11th Development Plan (2019-2023), and it is necessary to consider the national priorities specific to SDGs and include them in the Development Plan. In addition, the said report suggests developing policies more clearly for the goals under relevant themes based on SDGs while preparing the 11th Development Plan.

As a result, an examination of the works carried out before preparing the 11th Development Plan indicate that gap analysis were made as suggested by the UN; current situation and areas open to development were detected on the basis of the SDGs; and intention was declared to reflect those results in the 11th Development Plan, which is a national strategy document.

2.1.2. Have the works for including SDGs in national plans and policies served their purpose?

Necessary precautions were taken to ensure the highest possible participation into the preparation of the plan and integrate the SDGs into the Development Plan by considering the national priorities.



11th Development Plan includes a separate title for the SDGs; it defines the things to be done in order to implement the SDGs during the Development Plan and ensure the coordination of the process and relevant SDGs are taken into account while writing the policies and precautions regarding the thematic areas but the policies and precautions are not directly linked to SDGs.

There is no schedule for the SDGs that will have priority in the 11th Development Plan or in subsequent plans or the implementation of the SDGs until 2030.

Development Plan preparations started in 2017. Plan preparations were carried out by SCs and Working Groups. Necessary precautions were taken to ensure wide participation in those groups and reflect the views and suggestions of all stakeholders to the plan. At the same time, as promised in the VNR submitted in 2016, certain measures were taken to integrate SDGs into the Plan. SC Reports are the main inputs of the development plans, which are the highest level policy documents. SDGs were included in the SC Reports, thus awareness were raised to integrate SDGs into thematic or sectoral strategy documents and action plans to be prepared by all public entities in their own areas.

The Manual for SCs and Working Groups states that "priority should be given to the assessments regarding the relevant goals and sub-targets in this section (titled "International Obligations" in the Report for SCs and Working Groups) considering the international documents particularly the SDGs". Thus, a step was taken to ensure that SDGs are put on the agenda in every SC and Working Group. Moreover, the said report makes it necessary to include the title "Relationship and Harmonization of Plans, Goals, Targets and Policies with SDGs"; thus, a measure was taken to establish the relationship of every plan area with SDGs. At the same time, information on SDGs was given to the sector experts of the Ministry of Development, who take part in all SCs and Working Groups; their awareness was raised; and another measure was taken to consider SDGs in relevant themes.

As mentioned above, while forming SCs and Working Groups, the aim was to ensure the highest participation possible. Teams included representatives from public entities, local governments, academic circles, NGOs and private sector. In this scope, 43 SCs and 32 Working Groups were formed on the basis of participation and expertise. Approximately 12 thousand people contributed through the works of those commissions and groups. SCs and Working Groups were held responsible for preparing reports that included policy suggestions and evaluations for realizing the targets, problem areas and current situation related to their subjects.



The assessment of this context indicates that the preparation of national strategy document employed a mechanism that would ensure the participation of all stakeholders and reflect their views and suggestions to the Development Plan.

and put into force on 18 July 2019 at the General Assembly of the Parliament. An examination of the published plan indicates that: there is a separate title for the SDGs; necessary actions were determined to implement the SDGs and ensure the coordination of the process during the Development Plan; but policies and measures in the plan were not linked to the SDGs they served; relevant SDGs were considered while writing the policies and measures related to thematic areas. While harmonizing national strategies with SDGs, the UN's recommendation to member countries is to establish the SDG relation clearly in policy and plan documents and to refer to SDGs directly. After the approval of the 11th Development Plan, works started to establish this link; these works continue as of the end of 2019.



Writing down the links of the plans, policies and strategy documents to SDGs clearly will ensure the effective management of the process and entities' awareness and will also be useful to demonstrate ownership at the highest level.

While necessary precautions were taken in the preparation processes to ensure the integration of the SDGs, there was no review work on SDG harmonization before the publication of the 11th Development Plan to assess the result of those precautions. No planning was made on which SDGs will be prioritized or how to schedule the implementation of the SDGs until 2030 in the 11th Development Plan or any subsequent plans.



Implementing all SDGs in a planning period covering five years is not a realistic approach. Therefore, it will be beneficial to prioritize SDGs while preparing the plan and make a projection until 2030.

After the publication of 11th Development Plan, works started to update the "SDG-Development Plan Comparison Table" and show the overlap of 11th Development Plan and SDGs. When the overlap work is completed, it will be possible to clearly present the harmonization of Development Plan and SDGs, see which activities will be realized for implementing SDGs for the period of 2019-2023 and monitor the realizations on the basis of the SDGs by establishing the SDG-Development Plan relation.



It is crucial to make the link between Development Plan-SDG more obvious so that entities can reflect their relevant targets to their institutional plans and documents.

2.2. Institutional Responsibilities for Implementing the 2030 Agenda

2.2.1. Has the institutional responsibility for the SDGs been distributed clearly?



Works were done for distributing the responsibility areas of the entities that will implement the 2030 Agenda and raising awareness about those areas. However, the success of those works fell short of the expectations and failed to provide the desired outcome.

After the publication of the 11th Development Plan, OSBP worked on the distribution of institutional responsibilities; they were shared with relevant entities; they will be officially published after reaching an agreement. However, no direct link is established with SDGs in the framework of the said institutional responsibility distribution.

"Current Situation Analysis Report" prepared in 2016 distributed institutional responsibilities for all SDGs and included a table indicating the relevant responsibility distribution. While preparing this table, all relevant entities provided their views; all responsible entities approved the responsibility table; and the report included the responsibility table. However, sufficient awareness was not raised in relevant entities regarding the responsibility distribution.

OSBP was authorized with an approval of the Presidency for ensuring the cooperation and collaboration between entities, supplying the necessary information and data and the preparations for 2019 VNR. The said writing was sent to all relevant public entities, thus they were informed about the process and able to contribute to the preparations. In this scope, while determining the relevant entities, responsibility table in Current Status Analysis Report was taken as basis. In addition, a survey was conducted to learn activities, projects and institutional aims of relevant public entities related to SDGs. As a result of the said works, the table was updated after discussions with the entities on the responsibility table and it was included in the 2019 VNR. Considering that the draft VNR was sent to entities for opinions before becoming official, it is understood that the entities were informed directly and indirectly about their responsibility areas.

However, as a result of the interviews made with the entities (that contributed to the VNR preparations and that have responsibilities in the responsibility table), it was seen that some of them lacked awareness and information on their responsibility areas. This is because information sharing is generally limited within entities; the units carrying out the correspondences related to SDGs are different from the implementing units; and while works related to SDGs should be spread to all units, there is a perception that only a couple of units are responsible.



It will be helpful if communication is established with the highest level managers while commending institutional responsibilities for the SDGs to entities.

After the publication of the 11th Development Plan, OSBP worked on the distribution of responsibilities; institutional responsibilities were shared with relevant entities; and the distribution of responsibilities was finalized as agreed. However, it is understood that direct relation with SDGs was not established in the framework of the said distribution of institutional responsibilities.

Another aspect of determining institutional responsibilities is the determination of the responsibility areas of the entities that will work together for achieving a certain goal. When the collaboration between entities is not powerful enough, this can affect the successful implementation of the SDGs negatively. If the collaboration between entities and the culture for joint working is improved with measures to be taken, and if responsibilities are distributed clearly for the goals that concern multiple entities, this will contribute to the achievement of goals and objectives, which will be implemented with the activities of multiple entities.



Publishing the institutional responsibility table by linking the responsibilities regarding the policies and precautions in the Development Plan to SDGs is important for clarifying the responsibility areas of entities, involving them more effectively in the process and achieving cooperation among them.

2.2.2. Is the mechanism for monitoring development plans with annual programs suitable for monitoring the implementation of the SDGs?



The method of integrating SDGs into the Development Plan was adopted to implement the 2030 Agenda; that means the tracking and evaluation for the Development Plan would cover the monitoring of the SDGs. However, the current monitoring for the Development Plans with the current system is effective and will not be sufficient to effectively track and evaluate the implementation of the SDGs. Taking precautions that will ensure the tracking of the implementation of the SDGs will contribute to the process.

In the existing system, the monitoring of annual programs, hence development plans, is performed as follows: entities inform OSBP about the realizations of topics assigned to them as a precaution in quarterly periods via a portal; relevant sector experts assess this information and prepare a report and send it to the OSBP's Department of Monitoring and Evaluating Plans and Programs. The department assigned with monitoring and evaluation unites the reports coming from sector departments, prepares a general evaluation report and submits it to the Presidency for discussion.

Sometimes indicators in annual programs are not digital or it is not possible to form digital indicators: This prevents measuring the realization, thus monitoring cannot be done effectively. Therefore, it is important to develop a system that will enable monitoring while preparing annual programs and ensure that monitoring is done through concrete and digital indicators.

With the integration of the SDGs into development plans and annual programs through policies, the monitoring of annual programs will also mean monitoring the policies related to SDGs. However, it is necessary to establish a clear link between SDGs and the policies and precautions so that the implementation of the SDGs can be assessed soundly in the process of monitoring annual programs.

It is understood that work is ongoing on a new system design for monitoring the Plan with the transition to Presidential Government system and the publication of the 11th Development Plan.



Taking precautions to track the implementation of the SDGs will contribute to the process while updating the monitoring system of OSBP.

2.2.3. Does the PBB system provide a suitable mechanism for implementing the SDGs?



The budgetary structure, where agencies have implementing roles under the general coordination of OSBP, seems to be sufficient.

Thanks to the PBB system, the planning system that public entities are subject to in Turkey provides a suitable foundation to ensure and follow the implementation of the SDGs. The system requires that policies and precautions included in the annual programs and Development Plans (the highest level policy document) are reflected in the entities' strategic plans, hence performance programs. When SDGs are integrated into the Development Plan properly in this system, responsibilities will be defined for entities; and entities will put the requirements of their responsibilities into their plans and programs as goals and objectives, plan their activities and request budget to implement them. Realizations will be measured, evaluated and reported through accountability reports. Therefore, through the development plans, PBB system will ensure the distribution of responsibilities for the SDGs, budgeting of activities, and measurement and evaluation of realizations. As indicated in 2019 VNR, this structure, where entities play an implementing role under the general coordination of OSBP, seems to have an adequate level.

The assessment of PBB system as a proper tool for ensuring the implementation of the SDGs is only possible for the entities in the scope of central government. This is because, as per the system, although local governments are included in PBB, it will not be possible to adequately follow their responsibilities for implementing the SDGs unless there is a mechanism that supervises the compliance of their strategic plans and performance programs with development plans.



It is important to have an entity that provides guidance and evaluates the compliance of local governments" with strategic plans and activities to the Development Plan or SDGs. On this topic, Local Governments General Directorate of MEU and UMT can work in following the issues related to local governments.

It seems that some entities reflected the SDGs to their institutional plans and policy documents and developed some projects to implement the SDGs. Establishing a coordination mechanism with the cooperation and participation of all stakeholders will be useful for encouraging all entities to do those works and attaining SDGs prioritized in line with development plans.

As a result of the works of various public entities and local governments, it seems that some entities have higher awareness of the SDGs. It is understood that awareness of the SDGs generally increases thanks to institutional activities and participation to international works under projects. There are entities that carry out overlapping-mapping works to detect the harmony between SDGs and strategic plans between entities, that turn the gaps detected in those works into goals and objectives for the following strategic plan period and that carry out various activities to raise awareness of the SDGs in the entity. Since there is not enough coordination at central level for implementing the SDGs; entities perform with their own initiatives. Therefore, some entities have advanced level of works for the SDGs while others are still at the level of raising awareness. Currently, there are big differences among entities in terms of capacity, awareness and preparedness to implement the SDGs.

When we evaluate the works by local governments and particularly municipalities to implement the SDGs, it is understood that institutional differences are also high in terms of local governments. The importance of localizing SDGs for implementing 2030 Agenda is emphasized both in UN documents and VNRs prepared by Turkey. However, the high number of local governments in Turkey can become a challenge for central government's work in this field. UMT, which has the tasks of capacity building, training and guiding municipalities, comes to the forefront as an entity that can undertake responsibility in this field. Indeed, UMT performed various works to raise municipalities' awareness and share information on SDGs since the acceptance of 2030 Agenda until 2019. In addition, while preparing its institutional strategic plan, UMT linked SDGs with its goals and objectives; so it is an example of good practice that can guide municipalities as it indicates which activity serves which SDG.



To ensure the holistic implementation of the process, it is important for Local Governments General Directorate of MEU and UMT, as an umbrella organization, to undertake the tasks of guiding municipalities for implementing the SDGs, informing them on their responsibility areas, ensuring coordination between them and delivering capacity building service to them in this field.

Declaring a high level intention will contribute to the process to use the PBB system and program-based budgeting system that will be launched in the near future to implement the SDGs and follow the realizations.

The statement in 11th Development Plan "Compliance with SDGs will be sought while preparing institutional strategic plans and sectorial and thematic policy documents" declares an intention for ensuring institutional compliance in the highest level policy document. However, it is also seen that it is necessary to check the entities' works in this vein and provide guidance for capacity building in this direction. Performing such works in coordination is important for a holistic assessment of the process.

2.2.4. Do regional organizations participate in SDG-related processes and is there a distribution of responsibility at the level of those organizations?

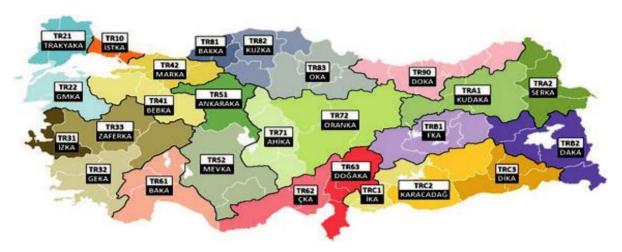


Preparation or planning works for implementing the SDGs at the regional level are not sufficient.

There are 26 development agencies throughout Turkey established according to the EU Statistical Region Classification. They are organized at the regional level and cover all provinces in the country. When we examine their establishment rationale we see that their main tasks include:

- To develop the cooperation between the public sector, private sector and NGOs,
- To ensure the proper and effective use of resources and to mobilize local potential,
- To ensure coordination between entities,
- To accelerate regional development in compliance with the principles and policies foreseen in the National Development Plan and programs and to ensure its sustainability,
- To decrease inter-regional and intra-regional development differences,
- · To do the regional planning.

Regional development administrations have a structure similar to development agencies (South-eastern Anatolia Project Regional Development Administration, Eastern Anatolia Project Regional Development Administration, Eastern Black Sea Region Project Regional Development Administration, Konya Plain Project Regional Development Administration). They are organized at the regional level and cover 40 provinces. Their main establishment purpose is similar to agencies, and they have important functions in regional development like the agencies.



Although development agencies and regional development administrations have important roles and responsibilities in terms of sustainable development, it is understood that adequate works were not done at the central level to include them in the processes for preparation and voluntary reporting for the implementation of the 2030 Agenda and SDGs. The said entities prepare their regional plans and institutional strategic plans for their own activities and projects. However, as their awareness is not at the desired level, works were not done to include SDGs in those plans and programs, determine targets and activities to implement the SDGs or assess the overlapping of institutional plan with SDGs. Moreover, there is no structure that connects directly to SDGs in the support systems of agencies and regional development administrations.



For localizing SDGs and integrating SDG practices, it is essential to ensure the participation of the development agencies operating at the regional level and regional development administrations and involve them in the SDG implementation process.

2.3. Assessment of Financial Resources for the Implementation of the 2030 Agenda

2.3.1. Has the financing need for the implementation of the 2030 Agenda been identified?



UN 2030 Agenda has a very broad framework, and neither Turkey nor any other country can identify the resources needed to implement the Agenda in a realistic manner. In our country, there is no separate study conducted on this issue. However, since the 2030 Agenda was incorporated into the national development strategy, the need to prepare a separate budget was eliminated, as well.



Since it is not possible to determine the total amount of resources needed to implement the 2030 Agenda, UN and its sub-agencies determine the finance needs only for a target or an activity related to a target. However, the unfeasibility to carry out a total financial need assessment and resource planning is considered as a risk factor that might adversely affect the successful implementation of the 2030 Agenda at the global and national level as well as the monitoring of the implementation.

While preparing national development plans; policies and measures are generally determined with a focus on expenditures, but there are works on financing models as regards how to finance development and the expenditures in question, as well. These models aim to plan how to finance development by considering all factors such as national revenue, exchange rates, public investments and private sector investments to be obtained during the Development Plan. These models are taken into consideration in the preparation of annual programs and investment programs. Therefore, a part of the national development vision is the financing models as regards to how to finance this vision.

Due to the integration of the 2030 Agenda into the national development strategy, the need to prepare a separate budget for the implementation of the SDGs was eliminated for our country. With the integration of the SDGs into the Development Plan, the budget needed for the 2030 Agenda was included in financing for development, as well.

Since financing for development means financing the implementation of the whole Development Plan, the resources and finance needs of the SDGs included in the Development Plan will be assessed within the scope of financing for development. Thus, entities will not need to allocate separate budgets or find different sources of finance for SDGs, and it will be possible for them to direct the available funds to the policies and measures complying with the SDGs included in the Development Plan. At this point, with transition to program-based budgeting system, it is considered that it will be easier to determine the finance needs for SDGs and to follow the expenditures made for these purposes. Also, it is thought that transition to the program-based expenditure system will allow the monitoring of SDGs through program budget. The results of the monitoring will reveal the extent of resources spent for SDGs and present realistic data for the planning of finance for future years. It is considered that this system will also serve the following objective stated in the INTOSAI document titled Sustainable Development: The Role of Supreme Audit Institutions: "establishing a system that will ensure the monitoring of expenditures of activities carried out for sustainable development purposes".



The establishment of the budget infrastructure that will allow the monitoring of expenditures related to SDGs is critical for effective management of the process, and program-based budgeting system might serve this purpose in our country.

2.3.2. Have local governments identified or planned their resource needs to implement the 2030 Agenda?



Since most of the activities that local governments routinely carry out are related to SDGs and they do not need additional resources for these activities, there is no need for a special study for the determination of financing. However, it is considered that the determination and planning of the resources needed for the projects and activities apart from the routine ones is significant for the implementation process.

Budgets of local governments are not included in the investment programs. Only certain projects are financed within the scope of central government budget. The other ones are implemented by the resources and financing plans of local governments. Therefore it can be stated that the determination and planning of resources needed by local governments specifically for SDGs is partially covered by development plans.

Since local governments are also subject to PBB system, they prepare their budgets in line with their strategic plans and performance programs as per legislation. Thus, as long as they associate SDGs with their plans and programs and establish their activities in this direction, the connection between SDGs and budget is established. At the end of the meetings held, it has been concluded that since most of the activities routinely conducted by the municipalities as local government units are essentially related to SDGs and they do not need additional resources for these activities, there is no need for a special study for the determination of financing. However, the determination and planning of resources needed by the municipalities that assume responsibility for the SDGs requiring projects and activities out of the routine is important for meeting the need for additional funding.

Since local governments are still at the level of awareness-raising in relation to the implementation of SDGs in Turkey, the financing need is considered to be a secondary step.



Following the transition to program-based budgeting system, it is important that local governments monitor the activities, projects and programs conducted on the basis of SDGs and identify and plan the need for resources for future years in line with these data. Also, there is need for a mechanism that will guide local governments in relation to the use of this budgeting system on the basis of SDGs, in particular, and coordinate this process.

2.4. Awareness and Communication with Stakeholders in relation to the 2030 Agenda

2.4.1. Are there central-level studies conducted to raise awareness concerning SDGs?



Although some studies have been conducted at the central level with the aim of raising awareness among the public and all stakeholders of the process about the 2030 Agenda and SDGs, that there are steps that need to be taken for making these studies systematic at the central level for the management of communication processes.

One of the studies conducted at the central level to raise awareness about the 2030 Agenda and SDGs is the building of a website (www.surdurulebilirkalkinma.gov.tr) for SDGs by OSBP. This website aims to provide guidance in relation to SDGs through the publication of Turkish translations of SDGs and targets, sharing of information and documents and uploading of documents about the topics on the website. The website includes many national and international documents about the 2030 Agenda and SDGs. The opening and use of this website is an appropriate tool for awareness-raising and stands out as an example of good practice.



Another study conducted at the central level to raise awareness in relation to SDGs was conducted with the UN. Within the scope of this study, the aim was to raise awareness about SDGs among the public and stakeholders and to increase ownership of and awareness about the topic. A draft document planning awareness studies and communication to be carried out in relation to SDGs was prepared, but they were not implemented since the project could not be completed. However, OSBP realized some of the activities included in the draft document within the scope of its institutional capacity. In this scope, meetings were held with the groups like local governments, university students and academia and information was shared and discussions were held in relation to SDGs. Also, joint workshops were held in cooperation between OSBP and UNDP, and activities were held to raise awareness among stakeholders.

OSBP plans to carry out several studies through service procurement with the aim of promoting the VNR, which was presented in 2019, in an effective manner. In this context, the aim is to share the VNR process and the current situation in Turkey in relation to SDGs in an effective manner through the use of social media tools, preparation of a video to be used in the presentation of VNR, visual enrichment of VNR and update of the above-mentioned website.

Another important study, which was carried out by OSBP and served for the purpose of awareness-raising, was the development of a database into which public entities, non-governmental organisations (NGOs) and private sector entities can enter data in relation to the projects concerning SDGs. Via the database, it has been possible to determine the project stock and at the same time, all stakeholders who will become the actual practitioners of SDGs could be informed about the topic. In this study, communication was established through umbrella organisations to ensure large-scale participation from and awareness of private sector entities, and thus, it has become possible to reach a higher number of organisations when compared to those that could be contacted by OSBP alone.

When assessed in general, works have been conducted by OSBP alone or in cooperation with the other entities for the purpose of ensuring effective communication and raising awareness in relation to SDGs. The document (MAPS-Mission Engagement and SDG Implementation Support) that was prepared by UNDP and presented suggestions for ensuring the participation of stakeholders emphasizes the importance of establishing strong communication with stakeholders and ensuring their participation and recommends that the works to be conducted are based on a road map. Based on this, conducting the relevant works and studies in a planned and systematic manner is of great importance.



Conducting the awareness-raising studies in relation to SDGs within the scope of a plan and in a systematic manner will yield more successful results for achieving the goals.

2.4.2. Have local governments, NGOs and private sector entities participated in the studies conducted in relation to the 2030 Agenda?



Various entities and organisations have conducted numerous studies to ensure the participation of all stakeholders in the implementation of the 2030 Agenda and SDGs, and conducting such studies within the scope of a plan and in a systematic manner is of great importance in terms of continuity.

In our country, activities related to the integration of targets into the national policy documents, monitoring and assessment of the fulfilment of targets and preparation of the national reports to be submitted to UN are carried out under the coordination of OSBP. In this scope, OSBP has to be in contact with all entities and organisations related to the targets and learn whether they put SDGs in their agendas, what kind of activities were carried out in relation to SDGs and which objectives and targets were associated so that it can monitor and assess the fulfilment of targets. It is important that the information in question is obtained and reported under the coordination of OSBP so that the VNR can be prepared in an accurate manner. It is seen that, during the preparation of the VNR submitted in 2019, OSBP established contacts with all related stakeholders, collected information from all stakeholders for conducting a stocktaking analysis in relation to SDGs and made assessments for each SDG in the report on the basis of this information. In this respect, OSBP has properly fulfilled its duty and conducted the monitoring and assessment of the fulfilment of targets by engaging all stakeholders.

Various projects and activities were also carried out to ensure the participation of local governments in the studies conducted in relation to the 2030 Agenda. Especially through UMT and UCLG-MEWA, cooperation was established with numerous municipalities. While such studies raised awareness of municipalities on this topic, they also guided and encouraged municipalities to reflect SDGs in their strategic plans, associate their current activities with SDGs, and measure the fulfilment of SDGs and relevant targets. Likewise, it is considered that the inclusion of special provincial administrations that fall into the category of local governments in the process will contribute to the process.



Successful works of UMT and UCLG, as umbrella organisations in the field, are important for the effective management of the process, and such works need to continue by being extended to cover special provincial administrations, as well.

Another important issue emphasized by OSBP, UN and UN agencies is the need to ensure active participation of private sector for a successful implementation of the 2030 Agenda. At this point, it is seen that central government has an approach that raises awareness and promotes the participation of private sector. In particular, during the preparation works for the VNR submitted in 2019 and the 11th Development Plan, contacts were established with the umbrella organisations of the private sector (TIBA, IIBA, TIBWC, UCCET, etc.) and they were asked to make contributions to the Report and the Plan. In this way, private sector entities were mobilized through umbrella organisations. Many private sector entities became informed about the process through umbrella organisations, and entities having high levels of awareness on the issue included SDGs into their processes by associating their ongoing activities and projects with SDGs.

It is seen that there are also works conducted by the umbrella organisations to ensure the involvement of private sector entities into the 2030 Agenda. Some of these works were carried out in cooperation with the UN while some of them were joint projects conducted with public entities. These works mainly aimed at raising awareness among private sector entities in relation SDGs. Since umbrella organisations have high numbers of members and also have strong communication channels with their members, their efforts to raise awareness about and engage private sector entities in the implementation of SDGs is of paramount importance.



The communication channels that were effectively used until 2019 should be continued from now on as well for the successful implementation of the 2030 Agenda.



3. ASSESSMENT OF THE NATIONAL POLICY FRAMEWORK THAT WILL ENSURE THE IMPLEMENTATION of the SDGs

- 3.1. Global and National Indicators within the Framework of the Monitoring System
- 3.1.1. Has the list of indicators subject to monitoring been determined? Is it compatible with the global list of indicators?



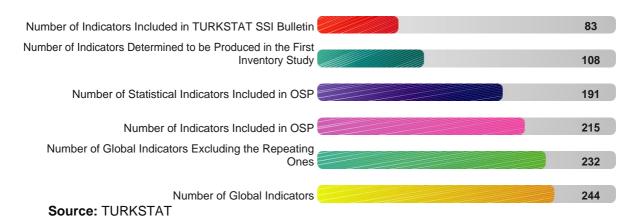
All of the indicators, which were determined at the global level and found to be relevant for our country, have been integrated into the national monitoring and statistics system.

The 2030 Agenda adopted by the UN General Assembly states that "public authorities have the primary responsibility in the monitoring and review process and the UN and its agencies will contribute to member states for the establishment of the monitoring and review system". In this respect, countries commit to monitor and review the implementation of the 2030 Agenda in a systematic manner and to support the global indicators with regional and local ones to be developed by member states.

Paragraph 48 of the same document states that indicators are prepared to assist such works, and high quality, timely and reliable data are needed to assure that progress is monitored and nobody is left behind. The works for the determination of indicators mentioned here were carried out under the roof of IAEG-SDGs with contributions from member states, and a total of 230 indicators (241 including the repeating ones) on which agreement was reached were adopted by the UN Statistics Commission. After the revision made in 2017, the number of indicators without repetitions is 232 while the number of indicators including the repeating ones is 244.

After an agreement was reached on the global indicators, TURKSTAT launched an inventory study and included the results of this study in the VNR report for 2016. The study in question evaluated all of global indicators in terms of the existing statistics system. As a result of this study, indicators that were deemed to be irrelevant for our country were determined. Out of those found relevant, the indicators that were being produced were determined. As for the ones that were not being produced, potential producers were determined. Following this study, "SDGs" were included in the annex of the 2017-2021 OSP (Official Statistics Program), and the institutional responsibilities were formalized. In this way, the relevant entities responsible for all 218 indicators were determined and published in the annex of the 2017-2021 OSP. The distribution of responsibilities for SDGs specified in the annex of OSP was re-addressed in 2019, and after that, the number of indicators covered reduced to 215. 17 indicators were not included in the scope of OSP on grounds that they were irrelevant for our country or institutional responsibility could not be clarified. The numerical outlook of global indicators for our country is given in Graph 1.

Graph 1: Figures related to SDGs



3.1.2. Has an inventory study been conducted for the list of global indicators? Is there a scheduling study for the indicators that are not produced?



TURKSTAT has conducted an inventory study for the global SDIs and is planning to carry out a classification and scheduling study in relation to the indicators that are not produced.

TURKSTAT started the first inventory study for SDIs in April 2016 and reviewed the production status of each indicator. Additionally, data-producing entities (TURKSTAT or other entities) were examined in terms of the available indicators, and potential data-producing entities were determined for the indicators that are not produced. Based on the temporary results of the inventory study, it was understood that 108 of 241 indicators (45%) could be produced in the Turkish Statistical System while the rest (55%) were not produced. It was also determined that 53 (49%) of 108 indicators that were found to be producible could be produced by TURKSTAT while the rest (51%) could be produced by other entities.

The results of the inventory study given above were included in the first VNR that was presented by Turkey in 2016. Also, it was stated that a road map was determined for the monitoring system. According to this road map, following the prioritisation of the national action plan and targets, Turkey plans to classify the indicators that were not produced by their categories of being produced in the short, middle and long term and carry out a scheduling study for each category.

On the other hand, the same issue was mentioned in the part titled the new studies to be conducted in the 2017-2021 OSP as follows: "Thorough examination and consultation studies will be conducted with stakeholder entities, and a time schedule will be developed for the compilation of producible indicators and for the production planning of those that are not produced." However, as of 2019, it is seen that 132 of 215 indicators could not be produced, and the plans for the classification and scheduling of these indicators could not be realized yet.



The necessary studies should be initiated based on the priorities determined in the 11th Development Plan, and a road map should be developed for the production of the indicators for which methodologies were determined.

3.1.3. Have national indicators substituting the indicators lacking metadata been determined? Is there a study conducted to define national indicators supporting or complementing the global ones?



TURKSTAT has conducted a study to determine the indicators to substitute the global ones. In this study, indicators that might substitute the global indicators were determined and those meeting the quality criteria were included in the indicator bulletin. On the other hand, in relation to the determination of complementary national indicators, it was stated in the 11th Development Plan that the scope of the set of national indicators would be expanded in line with the priorities in parallel to the developments in the set of global indicators.

TURKSTAT has conducted a study to determine the indicators substituting the global indicators. In this study, indicators that might substitute the global ones were determined and those meeting the quality criteria were included in the indicator bulletin. On the other hand, there is no study conducted for the determination of complementary national indicators.

It is seen that the studies related to the existence of metadata, which are defined as the set of data related to the data format, type of collection, analytical framework, scope of data, calculation rules etc., are conducted by TURKSTAT in parallel to the international studies. The studies for the determination of metadata and calculation method for global indicators are conducted under the tutelage of IAEG-SDGs concurrently with the studies of the UN agencies. In the inventory study conducted by TURKSTAT in 2016, the production status of the indicators was examined in line with the availability of metadata determined by IAEG-SDGs while (substitution) production status of the indicators that did not already have metadata was reviewed. The situation resulting from the update of this study as of 2019 is given in the following Table 1.

Table 1: Results of the Inventory Study on the Indicators

Can the necessary statistics be produced on the basis of the	For statistical indicators			
existing definitions?	Number	Ratio to the general number		
A. Indicator is already being produced	77	40.31		
B. A proximate indicator is available (with a narrower or larger scope)	12	6.28		
C. A proximate indicator can be developed within one or three years	7	3.66		
D. Production of the indicator or a proximate indicator is not possible in the next several years	94	49.21		
TOTAL	191	100.00		

- The results of the inventory study conducted in 2016 were reevaluated on 27-29.03.2019.
- The number of 191 indicators was reached with the exclusion of 24 non-statistical indicators from the total of 215 indicators included in OSP.

Source: TURKSTAT

Accordingly, 191 of 215 indicators included in OSP were defined as statistical indicator. At the end of the inventory study conducted on these, it was determined that 77 (+1) indicators were being produced. Also, substitutive indicators were determined for 12 indicators and made publishable. TURKSTAT has stated that there are substitutive indicators that do not meet the statistical quality criteria among the other 101 indicators. It is necessary that these indicators are made publishable and studies are conducted for those lacking data or metadata.

In the 2030 Agenda Resolution, it was stated that the global indicators system would be completed by additional indicators to be determined by member states at regional and national level. Also, the manual titled "Road Map on Statistics for Sustainable Development Goals" prepared by UNECE referred to the situations when additional national indicators would be needed. Accordingly, it would be appropriate to use national indicators when

- There are certain areas of priority that are not addressed by global indicators,
- There is need for additional indicators for policy to measure one part of a sustainable development target (SDT) specific to the country in a more detailed manner,
- Global indicators are not assertive to be relevant in some countries (or not too much assertive)

Acknowledging that global indicators might address the associated targets in a limited manner and therefore might not yield results that will cover the entirety of the targeted scope, the countries have to determine their needs for additional indicators. This issue was addressed in the VNR prepared in 2019 and it was emphasized that the indicators did not cover all targets. In our country, a needs analysis was not carried out to determine this deficiency, and additional indicators were not determined. However, the 11th Development Plan referred to the need for additional indicators by stating that the scope of the national indicators set would be expanded in line with the priorities in parallel to the developments in the global indicators set.



Studies should be initiated for the determination of the need for additional national indicators in line with the purpose in the Development Plan.

Examples of Practice from Countries for the Determination of Additional Indicators

Indonesia: In total, 319 indicators are being followed in the monitoring of the SDG process. While 85 of them are equivalent to global indicators, 166 are substitutive to the global ones. In addition to them, 68 indicators were determined as complementary national indicators.

Poland: It was planned to make follow-up on a set of indicators consisting of the global indicators within the scope of the monitoring of the SDG process, indicators included in the development plans for the monitoring of targets and the special targets developed by the ministries to ensure the monitoring of the SDG targets.

Estonia: It revised and continues using the SDIs that were previously used.

Germany: It continues the studies at the level of ministries to determine the national targets and indicators.

Switzerland: It revised the comprehensive sustainable development system (MONET) that has been in use since 2003 within the scope of the 2030 Agenda and SDGs.

3.1.4. Are there base year data available to assess the progress in relation to the indicators?



The base year data concerning the indicators are limited only to the indicators published in the SDIs bulletin, and there are ongoing works for determining the initial points for the other indicators subject to monitoring within the scope of OSP.

Base year data refer to the initial condition forming basis for comparison with the data to be obtained later. Therefore, it is of great importance to determine the base year data both for global and national indicators. The UN resolution 70/1 includes a commitment stating that a greater deal of efforts should be exerted to fill up the data gaps in case that base year data are not available. Also, it was stated in the "Data Revolution" report of IEG-Independent Expert Advisory Group on a Data Revolution for Sustainable Development that the lack of initial data should not be used as an excuse for not producing data. IEG also recommends that new data source possibilities should be investigated and used for the production of initial data as a significant step for the monitoring of sustainable development goals.

At the end of the studies conducted by TURKSTAT, 83 sustainable development indicators were published in the form of bulletin on 19.02.2019. Base year data for these indicators were mainly published in time series starting from 2010. On the other hand, it is seen that there are no base year studies completed for the indicators apart from those published but the studies continue.

3.2. Institutional Responsibilities for Measurement, Monitoring and Reporting Processes

3.2.1. Have the entities responsible for the measurement/monitoring of indicators been determined?



The responsibility structure for the production of SDIs has been clearly set.

In Turkey, official statistics are produced and published by the relevant entities specified in the OSP. The responsibilities of these entities to collect, assess and disseminate data are also defined in this program. As the official authority responsible for the coordination of production and publication of official statistics, TURKSTAT is authorised to publish and disseminate the official statistics compiled by the relevant entities. OSP is prepared once every five years with the aim of determining the principles and standards related to the production and dissemination of official statistics and ensuring that up-to-date, reliable, timely and objective statistical data are produced both at national and international levels.

The current OSP covers the years between 2017 and 2021. SDIs were included in one part of this program, and responsible entities were determined for each indicator. The responsibility to publish the indicators produced as a whole was attributed to TURKSTAT.

3.2.2. Does TURKSTAT have an appropriate and adequate structure as the entity responsible for monitoring?



TURKSTAT has an appropriate infrastructure established within the framework of OSP and Statistical Council in relation to monitoring.



The process of indicator production, which is critical in terms of the monitoring of progress on the basis of SDGs, is conducted by TURKSTAT. In this respect, TURKSTAT plays a role of coordination for the supply and consolidation of data in relation to SDIs. The fundamental framework for the duty in question is determined by the Turkish Statistical Law, and OSP and Statistical Council form the most important two bodies established as per this law.

OSP is prepared once every five years to determine the main principles and standards related to the production and publication of statistics and to ensure that up-to-date, reliable, timely, transparent and objective data are produced in areas needed at national and international levels. Within the scope of OSP; data, the responsible entity, method and period and time of publication are clarified. "OSP Annual Monitoring Report" is prepared every year for the assessment of program implementation.

Statistical Council was established to give advices on the development and functions of official statistics, to determine and assess the needs for official statistics and to carry out studies covering forward-looking opinions and recommendations. Statistical Council is composed of the President and Vice Presidents of TURKSTAT along with the representatives of different public and private entities such as the Deputy Minister of Treasury and Finance, heads or representatives of various public entities, academicians, chairman of the board of UCCET and heads of various research societies. Monitoring reports are discussed and assessed in the Statistical Council. It is envisaged that the Council meets at least once every year. Also, the regulation on the working principles and procedures of the council is about to be issued.

The most recent Annual Monitoring Report belongs to the year 2018. Since the SDI bulletin was published in 2019 for the first time, the assessments made in the 2018 Annual Monitoring Report for the SDIs were limited. It is expected that the monitoring reports for the following years would include more comprehensive assessments.

3.2.3. Have the processes for reporting responsibilities been determined?



The processes related to the reporting of the SDI data set compilation included in OSP are seen in Table 2. Accordingly, indicators set will be published by TURKSTAT, data compilation will be carried out annually and the publication will take place once every two years.

Table 2: SDIs Responsibility Table Included in OSP

Item	Subtopic	Responsible Entity	Relevant Entity	Data Compilation Frequency	Publication Frequency	Publication Period	Data Source	Data Availability
7.1. SD	ls							
7.1.1	Sustainable Development Indicators	TURKSTAT	The list of responsible and relevant entities is annexed.	Annual	Once every two years	t+24	Administrative records, surveys	Partially available

Source: OSP (2017-2021)

The first bulletin compilation concerning the SDIs was published on 19.02.2019, which was the date specified in OSP (t+24) and NDPS, without delay. The data published were compiled from the other data producing entities and entities included in the Turkish Statistical Institute and OSP.

3.2.4. Are the monitoring and reporting processes open to all stakeholders?



OSP has a working group mechanism to ensure the engagement of stakeholders in the production of indicators. Although the engagement of thematic working groups in the reporting processes has been ensured to some extent, the working group to be established for SDIs has not been established yet. Apart from these, a systematic mechanism that will ensure the engagement of all stakeholders has not been established by TURKSTAT.

Monitoring and reporting processes regarding the statistics produced within the scope of OSP are regulated in OSP. In OSP, the most important arrangement ensuring stakeholder participation is Official Statistics Working Groups. These groups play a key role in the monitoring and assessment processes.

TURKSTAT prepared a directive on the composition and working procedures of the working groups, and the directive took effect on 27.09.2012. In this directive, it was envisaged that these working groups would be comprised of the responsible and relevant entities/institutions for the production and publication of the statistics included or to be included in OSP, civil society organisations and academia might contribute to this issue as well as media staff and private sector representatives.

OSP specifies the topics on which working groups will be established. One of them is the working group on SDIs. However, as of the audit period, it was seen that such a working group was not established, and the purposes and duties attributed to the working groups were pursued by the relevant units of TURKSTAT. It is expressed that the establishment of the thematic working groups is planned in the upcoming periods.

On the other hand, considering that the majority of the indicators published by TURKSTAT as SDIs bulletin have been compiled from the other topic titles included in OSP, it is understood that the working groups on these topics have ensured the participation of relevant entities in the reporting processes to some extent. However, it is considered that a working group or working groups specific to SDIs will be useful for more effective implementation of SDG processes.



A working group or working groups specific to SDIs will be useful for more effective implementation of the SDG processes.

3.2.5. What kind of studies are conducted by TURKSTAT and UN Agencies for the entities that need capacity building in data production?



Studies conducted by TURKSTAT for increasing the technical capacities of entities in the production of SDIs are not adequate in terms of desired outcomes.



In subparagraphs (g) and (k) of the first paragraph of Article 600 of the Presidential Decree no.4, the duties and authorities of TURKSTAT are defined as follows:

- g) "Monitoring the fulfilment of the duties that program assigns to entities in relation to official statistics, examining the compliance of the statistics produced by these entities with international standards, conducting quality control of these statistics and providing technical support and coordination on these aspects,
- k) Preparing, developing and implementing research and technical assistance projects in cooperation with national and international entities and organisations with the aim of data production and development and strengthening of technical capacity in areas needed."

According to these provisions, TURKSTAT has the duties of monitoring and providing technical support to entities and organisations for the production of data (indicators) within the scope of OSP. Accordingly, determining the entities with capacity deficiencies and providing support for the development of the relevant capacity are among the responsibilities of TURKSTAT.

At the end of the compilation of the available indicators at TURKSTAT and other entities and assessment of these indicators in consideration of statistical quality criteria (consistency, reliability, comparability, timeliness etc.), it was determined that 83 indicators (36%) were publishable while 132 indicators could not be produced yet. Whether the indicators published on the TURKSTAT website on 19.02.2019 could be produced or not according to the entities responsible for them is shown in Graph 2.

🛚 Üretilen 🚿 Üretilmeyen 100 10 Bankacılık Düzenleme ve Denetleme. Cumhurbaşkanlığı Strateji ve Bütçe. Devlet Personel Başkanlığı İçişleri Bakanlığı Kamu İhale Kurumu **Fürkiye İstatistik Kurumu** Adalet Bakanlığı Zevre ve Şehircilik Bakanlığı Hazine ve Maliye Bakanlığı Türkiye Cumhuriyet Merkez Bankası Afet ve Acil Durum Yönetimi Başkanlığı Calışma ve Sosyal Hizmetler Bakanlığı Bilgi Teknolojileri ve İletişim Kurumu Dışişleri Bakanlığı Enerji ve Tabii Kaynaklar Bakanlığı Hacettepe Üniversitesi Nüfus Etütleri Kültür ve Turizm Bakanlığı Milli Eğitim Bakanlığı Sağlık Bakanlığı Sanayi ve Teknoloji Bakanlığı Sosyal Güvenlik Kurumu Tarım ve Orman Bakanlığı Ficaret Bakanlığı Türk İşbirliği ve Koordinasyon Ajansı Ulaştırma ve Altyapı Bakanlığı Aile, (

Graph 2: Table of Institutional Responsibilities for SDIs

Source: TURKSTAT₃

As is seen above, the responsibility for the production of SDIs is shared by 25 entities, in total, with TURKSTAT being the primary one. 83 indicators published were compiled from the statistics produced by 17 entities in total while 8 entities could not produce any indicators. Among the leading responsible entities, Ministry of Agriculture and Forestry could produce only 3 of 21 indicators, TİKA could produce only 2 of 13 indicators and Ministry of Environment and Urbanisation could produce only one of 11 indicators.

The production status of the indicators on the basis of SDGs is shown in Graph 3.

100 %26 80 %47 %54 %45 %56 %19 %40 %60 %59 %73 %75 %75 %85 %86 %90 %100 %100 %8 %33 40 %8 %9 20 %10 ■Üretilebilen İkame Üretilemeyen

Graph 3: Production Status of Indicators on the basis of SDGs

Source: 2019 Voluntary Review Report

According to the rates given in Graph 3, the highest indicator production levels are seen in SDG 7, and it is followed by SDG 3 and SDG 9, respectively. None of the indicators belonging to SDG 13 and SDG 14 are produced for our country. While 85% of the indicators under SDG 2 cannot be produced, this rate is 86% for SDG 1. As for the indicators of SDG 12, 10% are produced.

TURKSTAT has conducted certain studies throughout the process by organising meetings and workshops and holding one-to-one interviews with the aim of assessing the capacities of entities to produce sustainable development indicators and providing technical support. Although such activities have contributed to the entities, when the results of the inventory study conducted in 2016 and the results obtained as of July 2019 are compared, it is seen that the increase in the capacities of entities to produce sustainable development indicators has remained limited. In the VNR presentation made in 2016, it was emphasized that "The monitoring and follow-up of sustainable development goals in the best manner could be achieved through the improvement of the administrative registration basis of the Turkish statistical system; according to the temporary results of the first inventory study, 68% of the indicators that were not produced could possibly be produced by joint entities on the basis of the records of entities, and therefore, the statistical capacity of Turkey should be strengthened through the modernisation of the registration systems of data producing entities and the development of high quality official statistics on the basis of the official records produced by data producers". Similarly, the VNR presented in 2019 highlights the need for capacity building by stating that "The need for developing the administrative records and capacities of TURKSTAT and other entities in terms of the production of statistics continues for the monitoring of implementation with quality, valid and regular indicators". Therefore, it is considered that TURKSTAT needs to give weight on the works aimed at increasing the capacities of entities.



TURKSTAT needs to concentrate on the works aimed at increasing the capacities of entities.

UN carries out its duty of global monitoring for sustainable development goals through assigned custodian agencies. Custodian agencies are responsible for collecting data from the countries under their current authority of reporting, compiling internationally comparable data in different statistical areas, supporting acceptance and compliance with internationally accepted standards and strengthening national statistical capacity.

UN Secretary General determined 50 custodian agencies to fulfil the duty of monitoring. While 36 of them are custodian agencies within the UN system, 14 of them are independent of UN. 49 indicators have two custodian agencies assigned, 10 indicators have 3 agencies assigned and 4 indicators have more than 5 custodian agencies assigned.

One of the responsibilities assigned to the custodian agencies fulfilling the duty of monitoring the indicators is supporting the statistical capacities of countries for the generation of national data. An example of the works conducted by such agencies in Turkey might be the "SDG Capacity Building Workshop" organised by the Ministry of Agriculture and Forestry in cooperation with the UN FAO. In this workshop, views were exchanged for both raising awareness and increasing institutional capacity. Although there are various works aimed at capacity building between the entities and other custodian agencies, it is considered that increasing the number of these works in the upcoming periods will be beneficial.



Although there are various works aimed at capacity building between entities and the custodian agencies responsible for monitoring the indicators, increasing the number of these works in the upcoming periods will be beneficial.

3.3. Achieving Data Quality and the Necessary Disaggregation Level

3.3.1. Has TURKSTAT developed a mechanism for the determination of the accuracy and reliability of the data?



When a general assessment is made, it is seen that there is a control mechanism for ensuring the accuracy and reliability of the data.



European Commission Statistical Programme Committee revised the EU statistical quality framework in February 2005 and adopted the European Statistics Code of Practice (CoP). The code of practice was developed on the basis of the current international standards. In this framework, 15 principles and 82 relevant indicators were determined. With the Turkish Statistics Law no.5429, which was based on these principles, legal arrangements in parallel to the EU acquis were made.

CoP includes the principles such as timeliness, accuracy, reliability and accessibility of data and indicators related to these principles. All the statistics published within the scope of OSP are assessed by TURKSTAT within the framework of these principles and indicators. Explanations regarding the quality assessments are made public on the website of TURKSTAT.

The assessment on "Quality Improvement Action Plans" is given in the annex of OSP monitoring reports. In these plans, each topic is assessed in terms of the principles of adequacy of resources, reliable methodology, appropriate statistical processes, user-centeredness, accessibility and openness and timeliness.

Quality Improvement Action Plans are arranged in the "Directive on the Principles and Procedures of Quality Assessment in Official Statistics". In this directive, Quality Improvement Action Plans are defined as the documents which "contain the actions planned to be carried out in line with the proposed issues in the quality assessment report along with start and end dates". These plans are prepared for each topic and contain the actions planned for increasing the quality of the statistics within the framework of national quality principles. For instance, the assessment given in Table 3 was made in terms of the principle of "accuracy and reliability" of statistics in the quality action plan on climate statistics.

Table 3: A Sample Table from the Quality Action Plan

Quality Principle	Quality Indicator	Indicator Score Received	00	stion for vement	Quality Imp	provement edule
7) Accuracy and Reliability	Suitability of data source for statistical use	3	None			
	Possibility of correction in the data source after control	3	None			
	The quality improvement principle	t works to be carried out b	y our Directo	orate Genera	within the so	cope of this
	Action Topics		Improvement Schedule			
	Action Topics	Action Topics		2016	2017	2018
	Quality control software will be improved and updated.		+	+	+	+

Source: Directorate General of Meteorology, Quality Improvement Action Plan on Climate Statistics

Whether the issues included in the action plan are fulfilled in line with the schedule is controlled via the OSP Monitoring Reports. In the annex of OSP monitoring reports, the actions included in the quality action plan are monitored and assessed in terms of their completion status.

The statistics that are deemed adequate in terms of quality on the basis of the assessments made are granted thee Official Statistics Quality Document and Logo by TURKSTAT. However, there is no obstacle for the entities to publish the statistics lacking quality documents. As for SDIs, quality controls are carried out by the TURKSTAT SDI group in line with the same principles and indicators.

3.3.2. Are there any control processes for the timely production of data?



TURKSTAT uses international criteria for the timely production of data as required by the 2030 Agenda.

In the Official Statistics published by TURKSTAT, the following two criteria were determined for the timeliness criterion on the basis of the National Quality Principles:

- The compliance of the duration between the period of publication of the official statistics and the reference period of the data with national and international standards is ensured;
- The time of publication of the official statistics is predetermined and complies with NDPS.

The changes in the date of publication of the official statistics are made public beforehand along with their grounds.

An assessment on the compliance of the duration between the period of publication of the official statistics and the reference period of the data with national and international standards is considered to be positive for SDIs, as well. However, it has been determined that the publication frequency of the SDG Bulletin (2 years) does not meet these criteria for all indicators. With the new web portal to be developed for the publication of SDG indicators, the data will be publishable once they are ready. In this way, this criterion will be met.

3.3.3. Are there any works conducted for the indicators requiring data disaggregation?



Both TURKSTAT and other entities are not at the desired point in terms of the production of the disaggregated data.

Agenda 2020 document (UN Resolution 70/1, para.74g.) emphasizes that the monitoring processes need to be supported by the data disaggregated by income, sex, race, ethnicity, migrant status, disability, geographical location and other conditions suitable for the characteristics of the country.

In the study published by IAEG-SDGs in March 2019 on the indicators suitable for (requiring) data disaggregation (Background Document on Data Disaggregation to the 50th Session of UNSC), the indicators that require disaggregation on the basis of age, disability, ethnicity, geographical location, migrant status, race and sex were determined. The situation in our country concerning the indicators expected to be produced with disaggregation within the scope of this study is shown in the following Table 4:

 Table 4: Situation in our Country in terms of the Production of Disaggregated Data

Disaggregation Dimension	Indicator Number	Relevant Entity	Has it been produced?	Has the relevant disaggregation been made?	Disaggregated/Total
	1.1.1,	TURKSTAT	no	-	
	1.3.1,	TURKSTAT	no	-	
	1.4.1,	TURKSTAT	yes	no	
	3.2.1,	TURKSTAT	yes	no	
	3.3.1,	Ministry of Health	yes	no	
	3.3.2,	Ministry of Health	yes	no	
	3.3.4,	Ministry of Health	yes	no	
	3.4.2,	TURKSTAT	yes	no	
A	3.5.2,	TURKSTAT	yes	no	2/15
Age	3.7.1,	HUIPS	yes	no	2/10
	3.7.2,	TURKSTAT	yes	no	
	3.a.1,	TURKSTAT	yes	no	
	5.2.1,	MFLSS	yes	yes	
	5.3.1,	TURKSTAT	yes	no	
	5.4.1,	TURKSTAT	yes	no	
	5.5.1,	TURKSTAT	yes	no	
	8.5.2,	TURKSTAT	yes	yes	
	16.2.2	TURKSTAT	no	-	
	1.3.1,	TURKSTAT	no	-	
Disability	8.5.2	TURKSTAT	yes	no	0/1
	1.4.1,	TURKSTAT	yes	no	
	2.3.1,	TURKSTAT	no	-	
	2.3.2,	TURKSTAT	no	-	
	4.1.1,	MNE	yes	no	
	5.4.1,	TURKSTAT	yes	no	
	6.1.1,	TURKSTAT	yes	no	1/9
Location	6.2.1,	TURKSTAT	yes	no	179
	7.1.1,	MENR	yes	no	
	11.6.1,	TURKSTAT	yes	no	
	11.6.2,	MEU	yes	yes	
	15.4.2,	MAF	yes	no	
	17.19.2	TURKSTAT	no	-	
	1.3.1,	TURKSTAT	no	-	
	1.4.1,	TURKSTAT	yes	no	0/0
Income	3.1.1,	Ministry of Health	yes	no	0/3
	10.1.1	TURKSTAT	yes	no	
	4.1.1,	MNE	yes	no	
Migrant Status	4.6.1,	MNE	no	-	0/2
	8.8.1	SSI	yes	no	

Disaggregation Dimension	Indicator Number	Relevant Institution	Has I been produced?	Has the relevant disaggregation been made?	Disaggregated/Total
	1.1.1,	TURKSTAT	no	-	
	1.4.1,	TURKSTAT	yes	no	
	3.2.1,	TURKSTAT	yes	no	
	3.3.1,	Ministry of Health	yes	no	
	3.3.2,	Ministry of Health	yes	no	
	3.4.1,	TURKSTAT	yes	no	
	3.4.2,	TURKSTAT	yes	yes	
	3.5.2,	TURKSTAT	yes	no	
	3.a.1,	TURKSTAT	yes	no	
	4.1.1,	MNE	yes	yes	
	4.2.2,	TURKSTAT	yes	yes	
	4.3.1,	TURKSTAT	yes	yes	
Sex	4.4.1,	TURKSTAT	yes	no	11/19
OUX	4.c.1,	MNE	no	-	11,710
	5.4.1,	TURKSTAT	yes	yes	
	5.6.2,	Ministry of Health	no	-	
	5.b.1,	TURKSTAT	no	-	
	8.3.1,	TURKSTAT	yes	yes	
	8.5.1,	TURKSTAT	yes	yes	
	8.5.2,	TURKSTAT	yes	yes	
	8.6.1,	TURKSTAT	yes	yes	
	8.7.1,	TURKSTAT	yes	yes	
	8.8.1,	SSI	yes	yes	
	16.2.2,	TURKSTAT	no	-	
	16.2.3,	Ministry of Interior	no	-	
	16.10.1	-	-	-	

Source: TURKSTAT

As it is seen in Table 4, IAEG-SDGs determined 63 disaggregation levels for 46 indicators in total. Although 33 of these 46 indicators were published in the indicator bulletin of TURKSTAT, only 14 (22%) of the determined disaggregation levels could be achieved. Moreover, 11 of 14 indicators that were published with disaggregated data could be achieved within the scope of sex dimension. These results reveal that the capacity needs to be developed in terms of the other disaggregation dimensions (age, disability, migrant status, income, location). In particular, the rate of data production depending on location being 1/9 shows that there is a deficiency in terms of local data production.

3.3.4. Can the entities responsible for indicator production produce disaggregated data?

The table given above concerning the production of disaggregated data shows the entities that are responsible for the production of disaggregated data and those that could or could not fulfil this responsibility. Accordingly, while many entities share responsibility for the production of disaggregated data, TURKSTAT is responsible for the production of the vast majority of the data. In this respect, TURKSTAT is responsible for 29 indicators at 42 disaggregation levels, and while it did not produce data at all for 7 of them, it addressed 9 different disaggregation levels for 8 of 22 indicators included in the indicator bulletin.

On the other hand, it is seen that entities such as the Ministry of Health, HUIPS, MNE, Ministry of Agriculture and Forestry could not fulfil their responsibilities for producing disaggregated data and thus, there is need for capacity increase. The other entities that could produce disaggregated data include only MFLSS (1/1), MEU (1/1) and SSI (1/2).



Both TURKSTAT and the other entities responsible for indicator production need to concentrate on capacity development in terms of the production of disaggregated data.

3.4. Reporting and Publication Processes of Indicator Results

3.4.1. How are the indicator measurement results reported?

The reporting process of SDIs was determined by OSP, as well. Through OSP, not only the entities responsible for the production of indicators are determined, but also methodological details such as the frequency of data compilation and publication and forms of data collection and publication were specified. Accordingly, while the frequency of publishing the data bulletins regarding SDIs was set as 2 years, the frequency of data compilation was determined as 1 year. It is seen that the data preparation processes were taken into consideration in the determination of the data compilation and publication frequencies of statistics (in terms of SDIs) rather than the user needs. Also, the current publication preferences were influential in the determination of these durations. It is planned that these processes will be more consistent with the needs once the new data publication platform prepared by TURKSTAT is activated.

Indicators thought to be included in the SDI bulletin are requested from the responsible entities with formal letters and answers of the entities are received through email. After the data received from the entities are examined in terms of the statistical quality principles under the SDG Group, those that are found adequate are published. For those statistics that do not fall into the scope of OSP, separate compliance controls are conducted. The use of a more systematic method in the transfer of data among entities will reduce the workload of TURKSTAT and also eliminate the risks that might arise. In this regard, it is considered that designing the planned portal for the publication of SDIs in a way to allow for the data transfer among entities will serve this purpose.

3.4.2. Are the reports published publicly and on a specific schedule?



The schedule for the publication of SDIs is determined within the scope of OSP in line with NDPS.

The publication schedule for the official statistics is determined with NDPS. NDPS shows the data to be published as well as when and how they will be published and is made public by TURKSTAT at the beginning of each year. The entities and organisations within the program have to determine the dates of data publication for the next year until the first of December each year and convey this information to TURKSTAT for being included in NDPS. Any changes that might occur in the publication dates should be reported to TURKSTAT for being made public at least two days before the date envisaged in NDPS along with their grounds.

While the frequency of data compilation for the "SDIs Data Bulletin" prepared by TURKSTAT was determined as one year in OSP, the frequency of data publication was determined as two years. Although the data publication frequencies differ by countries, the UN documents suggest that these data are published as frequently as possible. SDIs were included in NDPS for publication on 19 February 2019 for the first time and were published on the website of TURKSTAT on the date specified. The bulletin in question is not subject to any access limitations and is open to the access and use of everyone.

3.4.3. Does the publication platform comply with the SDIs reporting and dissemination principles of UN?



SDIs are still being published via the current data publication platform of TURKSTAT. This platform meets certain criteria such as the publication of the data calculated based on an established and reliable methodology, disclosure of metadata in a transparent manner and open access. However, it is considered that developing this platform in terms of visual features, user-friendly design and easy access to data will be beneficial.

There are three different practices that emerged for the national SDG reporting platforms. These are as follows:

- · Establishment of a new reporting platform,
- Publication of SDIs with the addition of a module into the existing national statistics platform,
- Publication of indicators through regional platforms.

Under the title of "new works to be conducted" in OSP, it is stated that the establishment of a "web platform" for the data compilation, transfer and publication until 2021 is planned. Also, according to the VNR 2019, there is a plan to publish the SDIs in a national reporting platform which can be updated at any time and will have strong visual features, and this platform will allow to monitor the changes of indicators over time through graphs as well as to include an indicator that newly becomes producible in the system immediately. However, it is seen that the works for the establishment of the new reporting platform continue.



Works for the establishment of the web platform planned for the publication of SDIs should be concluded and the new system should be activated as soon as possible.

http://www.tuik.gov.tr/PreHaberBultenleri.do?id=30860#



4. 2030 AGENDA ASSESSMENT AND REPORTING SYSTEM

- 4.1. Assessment and Reporting of the Implementation Results related to the Sustainable Development Goals, Targets and Indicators
- 4.1.1. Is there a responsible institution, board or unit that analyses and reports the realization results for SDGs, targets and indicators?



There is need for a high-level coordination mechanism to ensure the realisation of SDGs and effective management of the process and it is seen that there are plans for the establishment of such a mechanism.

In the 2030 Agenda process, the duty of coordination was assigned to the Department of Environment and Sustainable Development of OSBP. In the working directive of the office, the Department of Environment and Sustainable Development was held responsible for "ensuring national coordination in the implementation and monitoring of SDGs". This responsibility includes such duties as being contact point or focus point in the international arena, following international correspondences, informing the relevant subcommittee of the Parliament when demanded, preparing the Voluntary National Review reports and coordinating the report preparation processes and assisting the integration of the SDGs in the national Development Plans. Other than these, OSBP or any other unit was not assigned to make a holistic assessment of SDGs and the realisations concerning goals and targets in a regular manner (except for the preparation of VNR) and to analyse and report the activities, and it is considered that such an assignment is of paramount importance for the monitoring and planning of the process.



As stated in the VNR submitted in 2016, there is need for a special committee for sustainable development. In addition to targeting a high-level ownership, this committee needs to be a functional one in compliance with the broad and interrelated structure of SDGs.

4.1.2. Have the processes for assessment been determined?



There is no specific process or mechanism for the regular assessment of realisations concerning the 2030 Agenda. Until 2019, OSBP had conducted three assessment studies on SDGs. However, these studies were not conducted within a specific systematic or order, and it seems that there are plans for making these studies systematic.

The first one of the studies mentioned above was the First National Review Report submitted to the UN in 2016. The report included information on the situation of Turkey regarding sustainable development as of 2016, what had been done until 2016 and what Turkey was planning to do to realise the 2030 Agenda. It also included a general assessment on the 2030 Agenda that was adopted in 2015. Another study containing a general assessment on SDGs is the Current Situation Analysis Project. With this project, a comprehensive assessment was made, the situation of Turkey in 17 SDGs was presented, and the steps to be taken thereafter were determined.

The final study containing an assessment on SDGs was the Second National Review Report prepared to be submitted to HLPF in 2019. Prepared with a wide participation, this report included a general assessment on the situation of Turkey concerning the implementation of the 2030 Agenda along with the realisations and steps that needed to be taken on the basis of each goal.

All of the studies mentioned are reports that analyse and assess the situation of Turkey as regards the 2030 Agenda and SDGs. However, these reports are not prepared on regular intervals and according to a predetermined system. In the VNR prepared for submission in 2019, as well, it was stated that the current situation analysis project was not a continuous study. Again in the same report, it was expressed that there was no systematic approach in relation to the assessment of the progress on the SDGs. Therefore, it is understood that there is no process for the assessment of realisations concerning the 2030 Agenda on a regular basis.

On the other hand, there is a system that monitors the implementation of annual programs where the policies in the Development Plan are transformed into concrete measures and reports by evaluating the results of the implementation. Taking into account that SDGs are integrated into the Development Plan and therefore annual programs, it can be considered that the monitoring and assessment system in question makes an assessment of SDGs, as well. Yet, there is still need for a separate assessment and reporting system for SDGs so that SDG realisations can be measured and a holistic assessment specific to SDGs can be made. In the VNR prepared in 2019, considering the preference to include SDGs in the development plans and monitor them in this way, it was stated that the need for strengthening the assessment mechanisms complying with this structure and national processes was continuing. Likewise, the establishment of a wellfunctioning and engaging institutional coordination mechanism for the monitoring and review of SDGs is envisaged in the relevant part of the 11th Development Plan. Preparation works are being conducted within the body of OSBP for the development of such an assessment and reporting system.



4.1.3. What is the current situation regarding the assessment and reporting system and the establishment of a high-level coordination mechanism?



As of the year 2019, the processes for regular assessment of realisations concerning the 2030 Agenda were not clear and a high-level mechanism for coordination in this area was not established but there was a strong will for its establishment.

In 2006, the National Sustainable Development Commission where the Ministry of Foreign Affairs, Ministry of Interior and Ministry of Environment and Forestry were represented, was established by the Ministry of Development with the aim of integrating the sustainable development approach in strategies, plans and programs in a systematic manner in Turkey. Not having a structure with broad participation, the commission conducted certain works but it could not operate in the desired manner and could not be adequate for achieving the expected purposes.

In the VNR submitted in 2016, it was stated that the National Sustainable Development Commission would serve as a platform for the coordination of high level technical arrangements related to the review, implementation, monitoring, assessment and international reporting processes of SDGs. Also, the same report mentioned plans for expanding the role of the Commission with the aim of developing a holistic approach on the works conducted for the implementation of SDGs.



Likewise, the VNR prepared in 2019 pointed out the continuing need for the establishment of a national structure for increasing the communication and interaction among the entities dealing with SDGs and ensuring systematic monitoring, assessment and steering of the implementation. In this respect, it is seen that the preparation works conducted under the roof of OSBP have revealed an intention for the establishment of a high level and participatory coordination board.

The establishment of a subcommittee for each SDG under the leadership of the institution responsible for SDGs and with the participation of the relevant entities with the aim of conducting the detailed works of the National Sustainable Development Board will contribute to the effective management of the process. Organising the Board in question as a mechanism where the activities carried out by the entities within the scope of their strategic plans are associated with SDGs will ensure the development of the assessment process for SDGs. In this way, the Board will consolidate the institutional contributions made for each goal and target and have the knowledge to make a holistic assessment of the progress made in the 2030 Agenda.



There are plans for the establishment of a Coordination Board under the leadership of the institution responsible for SDGs and with the participation of the relevant entities for monitoring the 2030 Agenda, observing the policy coherence regarding SDGs and directing implementation for reaching the targets, and it is considered that a subcommittee for each SDG will contribute to the process.

ANNEX 1: Entities Interviewed within the scope of the Audit

- OSBP
- · Ministry of Health
- MAF
- MEU
- TURKSTAT
- Ministry of Interior Disaster and Emergency Management Presidency
- Ministry of Interior Directorate General of Migration Management
- Ministry of Industry and Technology Directorate General for Development Agencies
- Boğaziçi University
- UMT
- · Esenler Municipality
- · Seferihisar Municipality
- · İzmir Metropolitan Municipality
- TIBA
- IIBA
- TIBWC
- Sustainable Development Association
- · Monitoring and Assessment Association
- UNDP
- UNICEF
- UCLG-MEWA