BOSNIA AND HERZEGOVINA

PERFORMANCE AUDIT

PREPAREDNESS OF THE INSTITUTIONS OF BOSNIA AND HERZEGOVINA TO RESPOND TO COMMITMENTS MADE UNDER THE 2030 AGENDA
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Number:

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PREPAREDNESS OF THE INSTITUTIONS OF BOSNIA AND HERZEGOVINA TO RESPOND TO COMMITMENTS MADE UNDER THE 2030 AGENDA

The Audit Office of the Institutions of Bosnia and Herzegovina (the Audit Office) conducted a performance audit titled “Preparedness of the institutions of Bosnia and Herzegovina to respond to commitments made under the 2030 Agenda”. The audit was performed in accordance with the Law on Auditing the Institutions of Bosnia and Herzegovina, International Standards of Supreme Audit Institutions – ISSAI, INTOSAI guidelines and Performance Audit Methodology of supreme audit offices in BiH.

The audit was conducted with an aim to assess the activities taken to ensure the preconditions to implement the commitments under the 2030 Agenda, as well as the activities that need to be taken in the future in order to implement the Sustainable Development Goals (SDGs).

Audit findings and conclusions indicate that in the four-year period, since 2015 when the 2030 Agenda was adopted until today, basic preconditions to implement the commitments under the Agenda have not been met in BiH. The institutions of BiH failed to properly utilize the past time, and it seems that rapid action is necessary in order for BiH to eventually fulfil its international commitments. Certain activities have been taken and are mainly part of the activities taken within the UN project “SDGs Roll-out Support and Private Sector Engagement”, the participants of which are the representatives of domestic institutions of different levels of government.

A more serious and efficient approach of the institutions of BiH to develop the preconditions for implementation of SDGs is necessary and it involves the establishment of a strategic and institutional framework for SDG implementation as well as putting in place a system of regular reporting and monitoring of such implementation.

The performance audit report gives recommendations addressed to BiH Council of Ministers, BiH Parliamentary Assembly, BiH Directorate for Economic Planning and BiH Agency for Statistics. The implementation of given recommendations will, among other things, create better preconditions for implementation of SDGs.

In line with the Law on Auditing the Institutions of Bosnia and Herzegovina, the Audit Office delivered the draft audit report to the institutions covered by this audit. These institutions were given the opportunity to give their comments and remarks to the audit findings and conclusions, after which the final performance audit report was produced.

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<tr>
<td>AS</td>
<td>Agency for Statistics of Bosnia and Herzegovina</td>
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<td>BiH</td>
<td>Bosnia and Herzegovina</td>
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<tr>
<td>CoM</td>
<td>Council of Ministers of Bosnia and Herzegovina</td>
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<td>DEP</td>
<td>Directorate for Economic Planning of Bosnia and Herzegovina</td>
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<tr>
<td>GSCoM</td>
<td>General Secretariat of the Council of Ministers of Bosnia and Herzegovina</td>
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<td>IDDEEA</td>
<td>Agency for identification documents, registers and data exchange</td>
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<td>INTOSAI</td>
<td>The International Organization of Supreme Audit Institutions</td>
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<td>MCA</td>
<td>Ministry of Civil Affairs of Bosnia and Herzegovina</td>
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<td>MDG</td>
<td>Millennium Development Goals</td>
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<td>MFA</td>
<td>Ministry of Foreign Affairs of Bosnia and Herzegovina</td>
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<td>MFT</td>
<td>Ministry of Finance and Treasury of Bosnia and Herzegovina</td>
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<tr>
<td>PA BIH</td>
<td>Parliamentary Assembly of Bosnia and Herzegovina</td>
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<td>SDG</td>
<td>Sustainable Development Goals</td>
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<td>UN</td>
<td>United Nations</td>
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Executive Summary

Bosnia and Herzegovina, as a UN member state, has adopted the 2030 Agenda and committed itself to its implementation. A world without poverty, hunger, with good health care, education, peace, justice, reduced inequality, decent work and climate action are just some of the goals that humanity has committed to meeting by 2030. With the adoption of the 2030 Agenda, BiH has tasked itself to contributing, through a series of measures and activities, to the achievement of Sustainable Development Goals (SDGs) within the country and to a lasting commitment to improve the conditions we live in.

With this in mind and in response to the INTOSAI’s Strategic plan, supreme audit institutions, in line with their mandates, can make a significant contribution to monitoring and reviewing of government efforts in implementing the SDGs. One such contribution is the audit or review of government preparedness to implement the goals arising from the 2030 Agenda. The purpose of these reviews is to give an independent assessment of actions undertaken by governments in the initial phase of the implementation of the SDGs. SAIs, in this way, encourage relevant authorities to act giving constructive recommendations in the early stages of implementation. Its contribution to this global commitment the Audit Office of the Institutions of Bosnia and Herzegovina has made by conducting a performance audit “Preparedness of the Institutions of Bosnia and Herzegovina to Respond to Commitments made under the 2030 Agenda”. The objective of the audit was to assess the actions taken to ensure the preconditions for implementing the 2030 Agenda items.

Key Audit Findings:

- A strategic framework for SDG implementation, as one of the initial steps to prepare for the process, has not yet been defined.
- An institutional infrastructure for SDG implementation in BiH has not been established even four years following the adoption of the 2030 Agenda. It is not clear enough which authority is to coordinate all the activities related to the Agenda, which to monitor its implementation and how the activities aimed to implement the SDGs are to be mutually aligned.
- Most of what is being done to develop a strategic framework and establish an institutional infrastructure is the result of the activities taken within the UN Project “SDGs Roll-out Support and Private Sector Engagement”, the participants of which are the representatives of domestic institutions of different levels of government.
- The Council of Ministers (CoM) did not conduct an analysis in order to identify correlation between existing planning documents with 17 SDGs.
- Analysis of 21 strategic documents adopted by the CoM in the period 09/2015-12/2018 showed that the term “Sustainable Development Goals” was referred to in only two documents.
- Planning documents of the institutions within the audit sample generally do not refer to the terms “Sustainable Development Goals” or “2030 Agenda”. Out of
11 institutions, only one refers to the SDGs in its Mid-Term Work Program, two institutions in their 2018 Annual Work Programs, and three institutions in their 2019 Annual Work Programs.

- The institutions of BiH have taken only initial actions to promote SDGs. These actions were taken by the BiH Directorate for Economic Planning. Basic preconditions for promoting the SDGs have not been put in place in BiH since no SDG advocacy plan has been developed yet.
- A system of regular reporting and monitoring of implementation of SDGs has not been put in place.
- Reporting on implementation of individual SDGs has not been practiced so far. The manner and deadlines for reporting on individual SDGs and SDG targets have still not been defined. The CoM failed to stipulate the frequency of reporting and progress measurement. Some activities in this regard have been taken by BiH Directorate for Economic Planning and BiH Agency for Statistics.
- Some progress has been made when it comes to reporting internationally. In July 2019 BiH developed and presented its Voluntary Review to the High-level Political Forum on Sustainable Development (HLPF), although this has not been done yet by all the countries of the region.
- A number of SDG indicators against which to monitor the SDG implementation in BiH has not been formally agreed upon. Activities taken so far with respect to the identification of domestic indicators have been made within the Working Subgroup for Statistics of the UN Project the participant of which is the BiH Agency for Statistics.

In order for the basic prerequisites for the SDG implementation to be put in place, the Audit Office has made specific recommendations to the Council of Ministers, the Parliamentary Assembly, the Statistics Agency and the Directorate for Economic Planning.

**Recommendations to the BiH Council of Ministers**

- To adopt a strategic framework for SDG implementation;
- To carry out a detailed review of all planning documents of the CoM in order to incorporate the SDGs therein;
- To put in place a functional institutional framework for SDG implementation;
- To establish a system for reporting and monitoring progress of SDG implementation.

**Recommendations to the Parliamentary Assembly of BiH:**

- To ensure necessary support for the implementation of SDGs

**Recommendations to the BiH agency for Statistics:**

- To identify actual needs arising from commitments made under 2030 Agenda

**Recommendations to the BiH Directorate for Economic Planning:**

- To improve promotion of SDGs through more active cooperation with relevant stakeholders
1. INTRODUCTION

1.1. Problem background and motivation

A world without poverty, hunger, with good health care, education, peace, justice, reduced inequality, decent work and climate action are just some of the goals that the UN member states have committed to meeting by 2030.

The United Nations Member States adopted the 2030 Agenda for Sustainable Development (2030 Agenda) at the Sustainable Development Summit on 25th September 2015. The 2030 Agenda contains 17 goals on sustainable development to eliminate poverty, inequality and injustice. The Sustainable Development Goals (SDGs), also referred to as Global Goals, build on the Millennium Development Goals adopted back in 2000. The UN, as the world’s largest organisation for maintaining international peace and security, developing friendly relations among nations, economic cooperation, promoting tolerance and encouraging respect for human rights and fundamental freedoms, is permanently committed to improving the living conditions of humanity and prosperity.

Bosnia and Herzegovina, as a UN member state, adopted the 2030 Agenda and committed itself to implementing it. The SDGs promote a longer-term approach to addressing global challenges. A fifteen-year period (2015-2030) is longer and more sustainable regardless of the political context, in terms of a usual four-year election cycle.

Poverty, social inequality, insufficient economic growth, marginalisation of vulnerable social categories, are only some of the challenges faced by developing societies and, consequently, the BiH society as well. The BiH population faces numerous risks1 such as long-term unemployment, youth dissatisfaction, low educational standards, high level of corruption perception in society, domestic violence, marginalization of vulnerable groups, emigration, migration, etc.

According to the so-called SDG index, measuring a country’s baseline status for SDG implementation, BiH is ranked the 73rd out of total 149 countries, with an index of 59.9. This index is lowest among the Western Balkans countries, but also in Europe. This means that BiH has a less favorable starting position to meet the SDGs compared to other countries within the region and the continent.

The UN member states, including BiH, have committed themselves to develop, as soon as possible, an appropriate response to an overall implementation of the 2030 Agenda. This response would, in many ways, facilitate transposition od SDGs which need to be

incorporated into existing planning documents such as national and sustainable development strategies.

By adopting the 2030 Agenda, BiH has committed itself, through a number of measures and actions, to contributing to the achievement of the goals within the country, but also globally, through enhanced international cooperation.

Furthermore, BiH is expected to conduct regular and comprehensive progress reviews at all levels of government. The review is to include inputs from all the stakeholders. Lower levels of government also obliged to conduct regular progress reviews in line with the SDGs set.

On the other hand, four years following the adoption of the 2030 Agenda, BiH finds itself at the very beginning of the process, in terms of taking only initial steps to prepare for the SDGs implementation.

Without proper preparedness, which includes putting in place a strategic and institutional structure and a reporting and progress monitoring mechanism, all further activities to implement the commitments made may jeopardise the process efficiency, especially given the complex starting position and the nature of political arrangement.

The International Organisation of Supreme Audit Institutions – INTOSAI, together with the UN, highlights the importance of independent and functional supreme audit institutions (SAIs), as one of the preconditions for efficient, effective and transparent achievement of the SDGs. The goals implementation is the primary task of the public sector institutions, but the activities of SAIs, within their mandates, are also focused on monitoring the implementation of the SDGs. INTOSAI has, in its 2017-2022 Strategic Plan, in support of the implementation of strategic goals set, identified five cross-cutting priorities of which the Cross-Cutting Priority 2 reads as follows: Contributing to the follow-up and review for the SDGs within the context of each nation’s specific sustainable development efforts and SAIs’ individual mandates.

As an active member of INTOSAI, the Audit Office of the Institutions of Bosnia and Herzegovina (the Audit Office), makes its contribution to this global commitment through conducting a performance audit titled “Preparedness of the Institutions of Bosnia and Herzegovina to Respond to Commitments made under the 2030 Agenda”.

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2 UN General Assembly Resolutions A/66/209, A/69/228 and A/69/237
1.2. **Purpose and objectives of the audit and audit questions**

The purpose of this audit is to report on the current state of preparedness of the institutions of BiH for implementing the SDGs that BiH has committed itself to, since the implementation of these goals ultimately means better living standards for the citizens.

The objective of the audit is to assess the activities undertaken to ensure creating proper preconditions to respond to the commitments made under the 2030 Agenda. A further objective is to indicate what activities need to be taken in the future in order to implement the SDGs.

The audit shall give answer to one main audit question and two audit sub-questions. The main audit question is:

**Have the relevant institutions of BiH ensured the basic preconditions necessary for implementing the commitments made under the 2030 Agenda??**

The answer to the main audit question shall be informed by answering the two audit sub-questions:

1. Has the CoM put in place a strategic and institutional framework for SDG implementation?
2. Have the relevant institutions of BiH designed and established a mechanism for reporting and following up the implementation of the SDGs?

1.3. **Audit criteria**

The audit team in charge developed the audit criteria on the basis of the INTOSAI model to review the governmental preparedness for SDG implementation. The model consists of two components. The first component, apart from political commitment and awareness, involves setting up of a framework with a detailed plan to apply the SDGs, as well as clear accountability arrangements. The second component defines the relevant data framework. This involves design and establishment of reporting and monitoring systems and setting baselines for different SDG indicators against which to measure progress and report on the SDGs.

In addition to the INTOSAI guidelines, the team defined further criteria for establishment of a functional institutional framework on the basis of the UN’s literature on institutional and coordination mechanisms, namely the *Institutional and Coordination Mechanisms: Guidance Note on Facilitating Integration and Coherence for SDG Implementation*. Additionally, the practices of other countries have been considered, in terms of how they established their

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4 Review model for SAIs to verify govermental SDG preparedness
institutional arrangements using existing institutional structures or forming new ones for the purpose of implementing the 2030 Agenda.

The criteria related to the role of Parliaments in the SDG implementation process have been developed on the basis of the UN’s handbook on Parliament’s role in implementing the SDGs\(^5\) and the overview of parliamentary roles in some countries contained therein.

**Criteria for the first audit sub-question:**

The institutions of BiH, when taking action to implement the SDGs, use the experience gained from implementing the Millennium Development Goals.

A strategic framework has been developed, along with the action plans, to serve as the basis for a comprehensive implementation of SDGs. Basic courses of action with an aim to plan the application and integration of SDGs into domestic context have been defined.

The Council of Ministers of BiH (CoM) has analysed the current state of play in terms of correlation of existing planning documents with the 17 SDGs, thus identifying a need for harmonizing the strategic documents with the SDGs. The shortcomings and the measures that need to be taken to address them have been identified.

The strategies that the CoM adopted from 2015 onwards reveal awareness on SDGs, that is, the SDGs and the 2030 Agenda, as terms, are referred to therein.

SDGs are referred to in mid-term work programs and annual programs of the CoM and the institutions of BiH. The institutions take action to promote SDGs, the developed 2030 Agenda advocacy plan contains measurable and realistic targets to be achieved with the full cooperation of all stakeholders.

The CoM has analysed the international practice of establishing institutional arrangements for implementation of SDGs\(^6\). In line with the BiH context, a structure has been put in place to coordinate the activities on implementing the SDGs.\(^7\) The CoM has clearly defined, institutionally speaking, the responsibilities with respect to the coordination of all activities related to the 2030 Agenda, responsibilities related to its implementation and how the activities will be harmonized in order to implement the SDGs.

**Criteria for the second audit sub-question:**

The CoM has designed and put in place an SDG reporting and monitoring system identifying key stakeholders in the process and how often the progress is to be measured, as well as the key challenges to be faced.

As part of the reporting and monitoring system already in place, baseline values for each goal and indicator have been identified, as well as the levels to be reached by 2030. An

\(^5\) Parliament’s role in implementing a parliamentary handbook the sustainable development goals, handbook, UNDP

\(^6\) Overview of institutional arrangements for implementing the 2030 Agenda at national level, https://sustainabledevelopment.un.org/content/documents/10735Updated_Issues_Brief_rev10_1_March_2017.pdf

\(^7\) The Institutional and Coordination Mechanisms guidance note, United Nations Development Programme, 2017.
overview of the current status with respect to each of the 17 SDGs and targets has been established. Analyses have been carried out indicating which indicators have yet to be developed, the responsible parties, as well as when the whole framework will be operational. It has been identified whether and how the statistical system should be improved and upgraded in order to generate necessary data. The role and significance of the Agency for Statistics (AS) within the process have been recognized, in line with the mandates and international statistical guidelines. Necessary resources and authorisations for preparatory work related to. The necessary resources and powers for preparatory data collection and reporting have been provided.

The Parliamentary Assembly of Bosnia and Herzegovina (PS BiH) has been actively involved in the SDG implementation process. Awareness exists of the commitments arising from the 2030 Agenda and the Agenda has been discussed during parliamentary sessions. The PS BiH has also been involved in the SDG-related planning activities by requesting information from the CoM about the process of preparation and adoption of the SDG strategic framework, regular reporting on the progress with respect to the 2030 Agenda implementation, and by providing support, in line with its competencies, to the institutions involved in the SDG implementation process.

1.4. Audit scope and limitations

The subject matter of the audit were the activities of relevant institutions of BiH following the adoption of the 2030 Agenda until the end of May 2019.

The audit examined whether relevant bodies and working groups for SDG preparatory activities were appointed in a timely manner. We also analysed institutional arrangements in other countries in terms of coordination in the SDG implementation process. The audit team reviewed the activities of the UN working groups taken so far, as well as the challenges they faced. The audit was performed in the BiH Directorate for Economic Planning (DEP), as an entity tasked by the CoM to develop the action plan and roadmap for implementing the SDGs and to follow-up the activities in all areas and develop relevant analyses with respect to achieving the set goals. The audit was also performed in the AS and the Ministry of Foreign Affairs (MFA). Interviews were conducted with the General Secretariat of the CoM (GSCoM).

The audit procedures covered all strategies the CoM adopted after 2015, with an aim to identify whether they reveal awareness of SDGs. Since DEP conducted an SDG public campaign in 2018, the audit scope also covered the extent of cooperation between the institutions of BiH and DEP. The cooperation involves designation of contact persons for SDG related activities and preparation of civil servants in the institutions for the process of development of the action plan, roadmap and reporting, as well as raising awareness of the existence and significance of this global agenda.

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8 The Conference of European Statisticians’, a Road Map on Statistics for Sustainable Development Goals, UN, 2017.
Having in mind that activities were carried out to raise awareness of the existence and importance of SDGs, the audit team analysed 2018 and 2019 work programs and mid-term plans, where applicable, on a sample of 11 institutions⁹ and the CoM. The aim was to determine the extent of awareness of the existence of this global agenda within the institutions of BiH when drafting and developing their planning documents.

We also examined whether the CoM established a reporting and monitoring system with allocated responsibilities. The audit covered activities of the AS, the role of statistics agencies internationally in terms of their obligations with respect to the SDGs, the SDG indicators, and the availability of data to calculate them. We inquired whether baseline values for each goal and indicator were determined against which to report on the implementation progress, as well as the level to be reached by 2030. The audit also looked if there was an overview of data that reflects the current state of play for each of the 17 SDGs and related targets.

During the audit, we conducted interviews with the representatives of the UN Resident Coordinator's Office in BiH regarding the SDG-related activities carried out by UNDP in BiH.

There were no limitations placed on the scope of the audit.

1.5. Audit sources and methods

The audit methodology is based on existing INTOSAI models and guidelines on reviewing the preparedness of government for SDG implementation. They focus on reviewing the actions taken, identifying obstacles, conclusions and recommendations to overcome them. The models and guidelines are partially adapted to the domestic context. The audit team also took note of some of the SDG preparedness reviews that SAIs worldwide performed up to date. The UN literature on SDG institutional arrangements, the roles of the parliaments, and statistics agencies, was also consulted.

The team collected data through the methods of content analysis of available documentation, conclusions of relevant institutions, activity reports, newsletters, meeting minutes, performance reports, etc. Using the content analysis method, we identified findings by collecting data from adopted strategies and work programs.

We conducted interviews with the relevant stakeholders, representatives of relevant institutions and members of working groups, as well as the representatives of international organisations, using the method of a semi-structured interview. The data collected were used for the assessment analysis.

For the purposes of objective consideration of the issue, we have also examined related studies and professional literature.

⁹ The audit sample included nine ministries of the CoM, as well as AS and DEP as the institutions involved in the SDG-related actions taken so far.
1.6. Structure of the report

Chapter 1 presents the rationale behind which the Audit Office decided to conduct this audit and present more information on the activities of the institutions of BiH in the process of preparation for the implementation of SDGs. This chapter also presents audit questions, the purpose, scope and limitations of the audit, the criteria, as well as the audit sources and methods used.

More details on the 2030 Agenda, the role of relevant stakeholders and importance of key segments of a functional SDG framework are presented in Chapter 2.

Chapters 3 contains audit findings to support defined audit questions.

Key audit conclusions, answering the audit questions, are given in Chapter 4.

Recommendations of the audit, the implementation of which would ensure better preconditions in the process of the SDG implementation, are presented in Chapter 5 of this report.
2. SUBJECT MATTER OF THE AUDIT

Key information on the 2030 Agenda, the role of relevant stakeholders and importance of key segments of a functional SDG framework are provided below.

2.1. The 2030 Agenda for Sustainable Development

The 2030 Agenda\textsuperscript{10} is a revolutionary global promise to eradicate poverty and steer the world towards sustainable inclusive development. It was adopted by the heads of states and governments at the summit held in September 2015. Seventeen Sustainable Development Goals (SDGs) are designed to cover all three pillars of sustainable development: the economy, society and the environment. The SDGs build on the Millennium Development Goals (MDGs)\textsuperscript{11} and endeavor to complete what was started by the Millennium Declaration. Countries that had collected data\textsuperscript{12} for MDGs can draw on this experience.

The 17 SDGs range from eradicating absolute poverty, ending climate change, achieving gender equality, to changing consumption and production patterns.

**Figure. Sustainable Development Goals**

\begin{figure}
\centering
\includegraphics[width=\textwidth]{sdg_goals}
\caption{Sustainable Development Goals}
\end{figure}

Source: UN in BiH

\begin{itemize}
\item UN Resolution 70/1. Transforming our world: the 2030 Agenda for Sustainable Development
\item The Millennium Declaration is made up of eight development goals, known as the Millennium Development Goals (MDGs). All United Nations Member States, including Bosnia and Herzegovina, have committed themselves to helping achieve these goals, making the MDGs the most universal framework for development in the world by 2000.
\item More on the implementation of MDGs in BiH is to be found in Annex 1.
\end{itemize}
Each individual SDG is supported by 8 to 10 targets. The targets, 169 of them in total, provide more details on the key issues that need to be addressed in order for the goal to be achieved at national level.

2.2. BiH and 2030 Agenda

The work on the 2030 Agenda in BiH was officially announced in February 2017. A high-level conference on Sustainable Development Goals was held under the auspices of the Presidency of Bosnia and Herzegovina. The Presidency mandated the CoM, together with the institutions of the Entities and the Brcko District, to designate an institution to develop an action plan and a roadmap to achieve the SDGs, as well as to monitor activities in all areas and to produce relevant analyses related to the achievement of the goals. In March 2017, the CoM took note of the above and tasked DEP to implement these activities.

In order to transform the Agenda into specific actions, in November, 2017, a project has been launched in BiH financed by the Swedish International Development Cooperation Agency (SIDA), and implemented by UN, together with DEP. A Working Group responsible for planning of the implementation of SDGs in Bosnia and Herzegovina has been established within the project, comprised of the UN representatives and representatives of the relevant institutions from different levels of government in BiH. Also, in the same way, the following sub-groups were formed: the Subgroup for drafting an SDG Framework, the Subgroup for SDG Indicators and the Subgroup for crafting a National Voluntary Review (VNR). Some of the tasks the Working Group, together with the Sub-Groups and other stakeholders in the SDG implementation process in 2018 and 2019 planned to carry out are presented in the chart below:

Chart 1. Tasks of the SDG Working Group

Source: Audit Office, based on description of jobs and tasks of the SDG Working Group

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13 53rd special session of the Presidency of BiH held on 22 Feb, 2017
14 3rd April, 2017
15 Conclusions of the 95th session of the CoM held on 22 March, 2017
16 “SDGs Roll-out Support and Private Sector Engagement"
2.2.1. Strategic and institutional framework for SDG implementation

Prior to establishing any strategic and institutional arrangement for implementation of the SDGs, it is crucial to assess the country's institutional and political context. This involves understanding the current processes, institutions, stakeholders, policies, mandates and other factors having influence on the implementation of the SDGs. It is important to assess key national and sectoral development strategies relevant for the SDG implementation process.17

In order to achieve the SDGs, they need to be incorporated, to the greatest extent possible, into strategic documents of the country and their implementation needs to be ensured. All sectors, public, private and civil society, have a role to play in the implementation of the 2030 Agenda and should therefore be involved in its implementation. The SDGs are comprehensive and relevant for the environment, economy and social well-being, and are in line with the core principle “no one should be left behind”18

It is also crucial to identify which strategies and policies are yet to be developed in the future.

On the other hand, no universal model exists that is applicable to each country in the world when it comes to establishing institutional frameworks for coordination, reporting and monitoring the SDG implementation. The experience shows that the highest-level political support facilitates mobilisation of relevant stakeholders. Some countries have formed inter-ministerial councils and committees for coordination led by the offices of the Prime Minister or the President. Others have established new bodies and some have used their existing infrastructure to coordinate relevant activities in order to manage the process. Some countries designate ministries with cross-cutting influence – such as finance ministries, public administration ministries, etc. – taking into account that local authorities play a significant role in the implementation of the SDGs.19 The overview of institutional arrangements shows that countries seek to create such arrangements that, in the most comprehensive way possible, ensure synergy in the implementation. More information on various institutional arrangements is given in Annex 4.

The overall objective is having the country take lead in the process of implementing the SDGs.

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17 Institutional and coordination mechanisms Guidance Note on Facilitating Integration and Coherence for SDG Implementation, UNDP.
18 Rapid integrated assessment of key strategic documents, UNDP. 2018.
2.2.2. Parliament’s role in implementing the SDGs

Below we present international practices demonstrating extremely important role of parliaments in the SDG implementation process through their legislative, supervisory and budget-approval function. The parliaments also play a key role in ensuring public accountability for achieving the SDGs. Besides, they have their own responsibilities in implementing the *Goal 16: Peace, Justice and Strong Institutions*.

There are several examples in the world where national parliaments discuss the commitments arising from SDGs, adopt national SDG strategies, provide their support to the processes, support statistical agencies, develop their own capacities, keep being informed on the progress of implementation, and discuss their own role in implementing the Goal 16. Practices also exist of setting up new SDG working bodies, sending a clear message on how important Parliament's role is in the implementation of the SDGs.

In Germany, for example, the Parliamentary Advisory Council on Sustainable Development provides guidance to the Parliament on sustainability policy issues and the National Sustainable Development Strategy, holds regular public debates and publishes policy documents that trigger discussions on various aspects of sustainable development. The Council has issued a statement urging a comprehensive SDG implementation. It also advocates establishing the position of "sustainability officer" to enhance coordination.

In Romania, the Foreign Policy Committee has established a Subcommittee for Sustainable Development which has begun a series of consultations with relevant governmental institutions, academics and representatives of civil society, with a view to establishing a roadmap for revising the National Strategy for Sustainable Development in line with the new SDGs.

As early as December 2015, the Swiss Federal Parliament approved the 2030 Agenda as a new universal framework in sustainable development efforts.

In Montenegro, the Government reports to the Parliament on the progress of the Sustainable Development Strategy implementation.

Egypt's Sustainable Development Strategy provides for the Parliament to monitor its implementation.  

The PS BiH has had no active role in the SDG implementation process so far.

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2.3. Reporting and monitoring the implementation of SDGs and role of statistical agencies

Due to reporting and monitoring requirements arising from the 2030 Agenda, countries need to review their statistical systems and capacities, improve interoperability among data systems, and better integrate data from external sources. Effective implementation of the 2030 Agenda will require countries to take holistic approaches, and to maximize the actual engagement of stakeholders in parliaments, civil society and the private sector.

An important segment highlighted in the 2030 Agenda is that the countries should monitor and report on progress of the SDG implementation. Reporting should take place both globally and nationally. The key role in measuring progress in achieving the goals is one of statistical agencies.

The Conference of European Statisticians developed a Road Map on Statistics for Sustainable Development Goals. The Road Map sets out six substantive sections focusing on establishing mechanisms for national collaboration, assessing the readiness of countries to produce global SDG indicators, and providing data on SDG indicators, capacity building, and communicating statistics for SDGs. Also, the Road Map emphasizes the role of national statistical offices as coordinators of national statistical systems.

The statistical system in BiH is rather complex. According to the Law on Statistics, competent authorities for production and distribution of statistics in BiH are the AS, the Bureau of Statistics of the Federation of BiH and the Bureau of Statistics of the Republica Srpska. The AS is competent to produce statistics of BiH in accordance with internationally accepted standards, based on data provided by statistical bureaus of the Entities and data collected directly by the AS. On the other hand, the responsibility of the AS is to carry out international presentation and cooperation with organizations and other bodies and to fulfill international statistical obligations of Bosnia and Herzegovina. In this context, the role of the AS with respect to SDGs is indispensable.

2.3.1. SDG indicators

Each target (169 of them in total) of 17 SDGs has between one and four indicators to be used for measuring progress. An indicator may be defined as “a parameter, or a value derived from parameters that points to, provides information about and/or describes the state of a phenomenon/environment/area.” The basic function of an indicator is to measure progress in achieving the goals set.

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21 The Conference of European Statisticians, a Road Map on Statistics for Sustainable Development Goals, UN, 2017. [Link](http://www.stat.gov.rs/media/3875/unece-mapa-puta-za-statistiku-zasdg_srp_cir.pdf)
23 The Organisation for Economic Co-operation and Development (OECD) - Annual report. [Link](https://www.oecd.org/about/2506789.pdf)
SDG indicators are used to track progress against the 2030 Agenda. The following table shows different levels and numbers of SDG indicators.

**Table 1: Levels and numbers of SDG indicators**

<table>
<thead>
<tr>
<th>Global indicators</th>
<th>Eurostat indicators</th>
<th>BH indicators</th>
</tr>
</thead>
<tbody>
<tr>
<td>232</td>
<td>100</td>
<td>71</td>
</tr>
</tbody>
</table>

Source: Audit Office, based on available data

The global indicator framework was developed by the Inter-agency and Expert Group on SDG Indicators (IAEG-SDGs) and adopted by the UN General Assembly. The framework contains 232 indicators.

For illustration purposes, Table 2 shows a Goal-Target-Indicator example from the Global indicator framework.

**Table 2: Goal 1 with corresponding target and indicator**

<table>
<thead>
<tr>
<th>Goal 1</th>
<th>Target</th>
<th>Indicator</th>
</tr>
</thead>
<tbody>
<tr>
<td>No poverty</td>
<td>By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than $1.25 a day.</td>
<td>Proportion of population below the international poverty line, by sex, age, employment status and geographical location (urban/rural).</td>
</tr>
</tbody>
</table>

Source: Global framework of SDG indicators, goals and targets (IAEG SDGs)

Apart from the above global indicators, Eurostat (the statistical office of the European Union), in cooperation with relevant stakeholders, developed and published a set of 100 indicators structured along the 17 SDGs, and relevant from the EU perspective. These 100 EU indicators contain 55 global UN indicators, the rest of them being specific indicators adapted to the EU context. Eurostat supports this process by regularly monitoring and reporting on progress towards the SDGs in the context of the EU.

Using the global indicators, each UN member state should develop its own national indicators tailored to their specific national circumstances. The UN Project’s Statistics Sub-group preliminary selected 71 domestic indicators within 48 targets (out of 169) to be monitored in BiH. These national indicators were derived from UN global indicators. They are not final nor are they yet verified by the decision makers.

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24 At the 48th session of the United Nations Statistical Commission held in March 2017.
27 [https://ec.europa.eu/eurostat/web/sdi/indicators](https://ec.europa.eu/eurostat/web/sdi/indicators); The set was adopted in May 2017 by European Statistical System Committee and reviewed in early 2018; Each goal has 6 indicators primarily attributed to it, except for goals 14 and 17 which only have 5. Out of 100 indicators, 42 are multipurpose, i.e. are used to monitor more than one SDG. All indicators are grouped in sub-themes to underline interlinkages and highlight different aspects of each SDG.
28 “SDGs Roll-out Support and Private Sector Engagement”
3. FINDINGS

Key findings of this audit are presented below. The findings indicate deviations from the criteria used in the audit to evaluate the activities undertaken in the process of preparation for the implementation of the Sustainable Development Goals.

3.1. Strategic and institutional framework for SDG implementation

Although the 2030 Agenda was adopted four years ago, only initial steps are still being taken to ensure the preconditions for implementing the SDGs.

Strategically and institutionally speaking, the lines of actions to be pursued have not been defined yet. A framework to serve as a basis for developing future SDG-related strategies has not be established, nor has the institutional infrastructure to coordinate the activities been put in place.

The experiences and lessons learned from the Millennium Development Goals have not been used and most of the activities are the result of work of the UN working groups.

Although certain activities are being undertaken, it remains questionable whether the basic preconditions for the implementation of the SDGs will be met in the near future.

3.1.1. Strategic framework for SDG implementation

A strategic framework for SDG implementation, as one of the fundamental steps in preparing for the process, has not yet been defined. Thus, basic lines of action and application of SDGs in the domestic context failed to be determined.

Most of the activities being taken in developing the strategic framework are the result of the actions taken within the UN project. One of the results of these activities will be a document titled *SDG Framework* developed by members of the Working Sub-Group formed within the UN Project. The SDG Framework is not, in itself, a strategy and should be the starting point for future strategic planning related to SDGs, that is, it should be the basis for

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29 "SDGs Roll-out Support and Private Sector Engagement" financed by SIDA and implemented by UN, together with DEP and relevant entity-level institutions. The objective of the project is to transform the 2030 Agenda into specific activities.

30 Members of the Working Sub-Group are representatives of the institutions of BiH, entity-level institutions, Brcko District and the UN.
developing future strategies at all levels of government in order to bring them closer to each other.

The Working Sub-Group held its first meeting in late October 2018 and has, since then, met several times to define the content of the document. The time limits set for drafting this document have been modified and are presented below in the chart.

**Figure 2. Overview of activities in developing the SDG Framework**

![Chart showing the process and milestones for developing the SDG Framework, with key dates and milestones indicated.]

Although one of the deadlines for completion of the SDG Framework was end of 2018\(^{31}\), in later working materials the deadlines were shifted. As can be seen in the chart, the deadline for adoption was May/June 2019, which was, in the last available material, postponed to July 2019. A plan for monitoring and evaluation of the SDG Framework in BiH still needs to be adopted.

Following the adoption of the Framework for each level of government, it is necessary to develop strategic documents specifying the activities to implement the commitments related to SDGs. Adoption of action plans at all levels of government is foreseen for 2019, the deadline being December 2019.

### 3.1.1.1. Correlation of the 2030 Agenda and planning documents of the institutions of BiH

Regardless of the fact that BiH has not developed the strategic framework, the institutions perform activities within their scope of work and adopt strategies which may contribute to the implementation of SDGs. Still, full integration of SDGs into the strategic documents is yet to come.

The CoM did not conduct an analysis of correlation between existing planning documents and the 17 SDGs. The analysis should be an initial step in identifying weaknesses in strategic documents with respect to the SDGs and the need to have them aligned with them.

The Audit Office analysed the extent to which the institutions of BiH were aware of the existence of the 2030 Agenda by merely referring to it in their planning documents. When speaking about the planning documents, we analysed 21 strategic documents adopted by the CoM in the period 09/2015–12/2018. The result of the analysis shows that only two

\(^{31}\) First information on SDG-related activities, July 2018
documents of the CoM refer to the SDGs as a term. The overview of the strategic documents is given in Annex 2.

In addition, the Audit Office analysed32, on a sample of institutions audited, whether these institutions refer to "Sustainable Development Goals" or "Agenda 2030" in their 2018 and 2019 mid-term work programs (MWP) and annual work programs (AWP). The results are shown in the chart below.

Chart 2. Number of institutions referring to SDGs in their planning documents

As shown in the chart, the institutions generally do not refer to the terms "Sustainable Development Goals" or "Agenda 2030" in their planning documents. Only one institution, DEP, out of 11, refers to SDGs in its MWP. Even the mid-term work program of the CoM (2019-2021) does not refer to SDGs as the backbone of planning. The CoM does not even refer to SDGs in its individual 2018 work program. On the other hand, SDGs have been referred to in the CoM’s 2019 work program, as part of DEP’s activities.

Having analysed 2018 annual work programs of the institutions from the audit sample, it was found that AS and DEP refer, in one part, to the activities to support the SDG implementation, while other institutions do not refer to the SDGs at all.

Also, in 2019, only two institutions from the sample, MCA and DEP, consider activities to promote SDGs in their work programs. It is interesting to note that AS, in 2018, refers to the

32 The purpose of the analysis was to examine whether the institutions refer to SDGs in these documents and to what extent the awareness of the existence of this global agenda is present through the mere referring to the terms.
activities related to SDGs, whereas, in 2019, it does not. More details are presented in Annex 3.

The institutions of BiH failed to analyse the correlation between existing planning documents and the 17 SDGs. However, in July 2018, the UN expert team developed a document\textsuperscript{33} - a review of 69 strategic documents at all levels of government in BiH, with a view to identify weaknesses in the selected strategic documents\textsuperscript{34} with respect to SDGs\textsuperscript{35}, as well as the need to harmonize these documents with the SDGs.

The existing review does not cover all planning documents at all levels of government in BiH. It has been noted that strategic documents, even at the same level of government, vary to a great extent in terms of composition and design/methodology. Development of indicators is not appropriate or indicators have been defined at an inappropriate level: they are either too broad or irrelevant. Two key issues are budgeting (without specific figures and sources of funding) and monitoring and evaluation of strategic activities.\textsuperscript{36}

Analysis of specific policies which have yet to be developed, or analysis of all planning documents of the CoM, was not subject to this review.

\subsection*{3.1.1.2. Activities of the institutions of BiH to promote SDGs}

The institutions of BiH have been taking only initial activities to promote SDGs. These activities were initiated by DEP. Basic preconditions for promoting the SDGs in BiH have not been put in place since no SDG advocacy plan has been developed. Such a document would, inter alia, aim at promoting the SDGs and preparing civil servants in the institutions of BiH for the process of developing the action plan, the roadmap and reporting. DEP developed an advocacy plan, as an internal document, which does not define measurable objectives nor detailed timeframes for implementation of the activities planned.

\textsuperscript{33} Dr. N. Serdarević. F. Memić. S. Šošević, Provođenje ciljeva održivog razvoja do 2030. U Bosni i Hercegovini Brza integrirana procjena ključnih strateških dokumenata (eng. Implementation of Sustainable Development Goals in Bosnia and Herzegovina by 2030, Rapid Integrated Assessment of key strategic documents), July 2018; Rapid Integrated Assessment (RIA) is a tool developed by the UN aimed to support countries in determining the level of their readiness for SDG implementation. It provides a quick snapshot of the level of alignment between the plans/strategies (at national or subnational levels), sectoral plans and SDG targets, and helps identify interlinkages across SDG targets and areas for potential multisectoral coordination.

\textsuperscript{34} Methodology limitations: due to complexity and demanding methodology of the RIA, and the time required, it was not possible to incorporate a large number of documents which is why a certain number of strategic documents, plans and laws was not covered by the analysis. This policy analysis usually requires a far fewer number of strategic documents, then it was case in BiH; however, it was decided, due to a complex administrative structure of BiH, to select 69 documents at different levels of government.

\textsuperscript{35} “The RIA considered the SDG targets linked to the five “Ps” of the 2030 Agenda. In total, 69 strategic documents calculated a score of 93% alignment for People, compared to 51% for Planet, 87% for Prosperity, 58% for Peace and 67% for Partnership”.

\textsuperscript{36} Dr. N. Serdarević. F. Memić. S. Šošević, Provođenje ciljeva održivog razvoja do 2030. U Bosni i Hercegovini Brza integrirana procjena ključnih strateških dokumenata (eng. Implementation of Sustainable Development Goals in Bosnia and Herzegovina by 2030, Rapid Integrated Assessment of key strategic documents), July 2018
A conference titled “Promotion of Sustainable Development Goals” was organized in March 2018 by DEP. The purpose of the conference was to familiarize the institutions of BiH with the 2030 Agenda. Half a year after, DEP addressed a letter to 70 institutions of BiH requesting them to identify contact persons having specific knowledge about SDGs and related targets within the scope of their work, all with a view to prepare a high-quality voluntary review.

As many as 12 institutions\(^{37}\) considered that their scope of work was not related to any of the broadly set goals and targets for sustainable development, offering no realistic argument nor explanation for such an attitude, even though the Goal 16, broadly defined, encompasses peace, justice and strong institutions.

Contact persons, as per DEP’s letter, were appointed by 36 institutions nominating a total of 58 persons to be involved in further cooperation. \(^{38}\) Some responses of the institutions of BiH failed to indicate which SDGs their scope of work relates to.

DEP also produced two bulletins dedicated to SDGs which were sent out to the institutions and made available at the DEP webpage.

### 3.1.2. Establishment of an institutional framework

Even four years following the adoption of the 2030 Agenda, no institutional infrastructure for SDG implementation has been put in place in BiH. It is not clear enough which authority is to coordinate all activities related to the Agenda, which to monitor its implementation and how the activities aimed to implement the SDGs are to be mutually aligned.

Certain activities of the institutions of BiH to establish institutional infrastructure for the SDG implementation have been undertaken. These we present below.

In late December 2016, 14 months after adoption of the Resolution 70/1, MFA addressed a letter\(^{39}\) to the Presidency of BiH drawing attention to the need to take action in line with the commitments BiH signed up to under the 2030 Agenda. The MFA proposed to the Presidency to, in shortest time period possible, designate an institution to monitor all the SDG-related activities within the country, including development of the action plan and the roadmap, as well as the analysis of relevant statistical data, in close cooperation with for this purpose designated entity-level institutions. \(^{40}\)

The Presidency of BiH\(^{41}\), after almost a year and a half following the adoption of the 2030 Agenda, adopted a conclusion requesting the CoM to, in coordination with entity-level and

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\(^{38}\) Structure of nominated persons is quite diverse: Assistant Ministers, Heads of Departments, Expert Associates.

\(^{39}\) Letter titled “Implementation of Resolution UN A/RES/70/1”, from MFA to the Presidency of BiH, 14 Dec, 2016, No. 07-1-43302/16

\(^{40}\) Ibid.

\(^{41}\) 53\(^{rd}\) special session held on 22 Feb, 2017
Brcko District institutions, designate an institution to be tasked with developing an action plan and a roadmap for SDG implementation, as well as with monitoring the activities in all areas and producing relevant analyses related to the achievement of the set goals. The CoM, without further detailed instructions, tasked DEP with implementing the said conclusion. Although the CoM tasked DEP to implement the conclusion, the interviewees from DEP raised a number of challenges they face in implementing this conclusion, such as limited capacities, insufficiently clear guidelines with respect to the conclusion reached, as well as the ability to carry out most of the activities under the UN project. On the other hand, DEP did not address the issues to the CoM in order to communicate current and future challenges it faces in the process. In order to support the country's efforts to implement the SDGs, DEP requested the assistance of MAPS Mission in November 2017. The mission was conducted in May 2018.

Most of the activities related to the commitments of BiH arising from SDGs are carried out within a working group and related sub-groups under the UN Project the participants of which are the representatives of domestic institutions. The sub-groups have clear work programs, job descriptions and deadlines. The working group and sub-groups are composed of representatives of different levels of government in BiH. Existence of the working group and sub-groups is yet to be made official, as well as the verification of the results of their work.

The interviewees did not know whether and what kind of activities the working groups would be carrying out upon completion of the project, therefore one of the activities proposed within the working groups was official confirmation of their existence by the CoM. The project should, according to the interviewees from the UN, be completed in mid-2020. Some interviewees said that the current model of work in working groups could be continued in the future with an aim of coordinating further activities to implement the SDGs.

As stated in Chapter 2, there is no universal model applicable to every country in the world when it comes to establishing the institutional framework for SDG implementation. Some countries used their existing structures, while others formed new ones. An overview of the institutional arrangements for the 22 countries of the world shows that the defined institutional arrangements are designed to bring together numerous institutions, agencies, inter-ministerial councils, commissions, advisory bodies, etc. Even if a single institution is designated as the center of the mechanism, as is the case in Estonia, many other institutional

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42 Conclusion of the CoM from the 95th session held on 22 March, 2017
43 To support the country's efforts to achieve the SDGs, the United Nations Development Group (UNDG) has committed to develop a strategy to effectively and comprehensively support the implementation of the goals under the acronym "MAPS," paying particular attention to the reciprocal elements of partnership, data and accountability. The acronym MAPS stands for Mainstreaming, Acceleration, and Policy Support.
44 The Working Group for planning of the implementation of SDGs in BiH, the Subgroup for drafting an SDG Framework, the Subgroup for SDG Indicators and the Subgroup for crafting a National Voluntary Review.
45 "SDGs Roll-out Support and Private Sector Engagement"
46 From UN, DEP, MFA, AS
arrangements are created around it. Examples of how institutional arrangements have been created in Germany, Brazil, Switzerland, Estonia and Norway are given in Annex 4

3.2. Reporting and monitoring of SDG implementation

A failure to put in place a strategic and institutional SDG frameworks reflects itself in the absence of a system to regularly report and follow-up on their implementation. This may ultimately result in delays in implementation and inability to react in a timely manner to any deviations. The CoM did not specify how often reporting and progress measurement would take place, nor did it identify responsible parties. Some activities in this respect were taken by DEP and AS.

Technical specifications for an SDG reporting platform in BiH have not been developed. However, certain activities have been finalized such as the development of the SDG Voluntary Report, but comprehensive reporting on implementation of individual SDGs has not taken place yet. A manner and deadlines for reporting have not been defined.

A practice of having periodic conferences and forums to discuss the progress in achieving the SDGs and in integrating the SDGs into domestic context and to share best practices, challenges and opportunities failed to be introduced.

3.2.1. Reporting on SDG implementation

Reporting on implementation of individual SDGs has not taken place yet. A manner and deadlines for reporting on individual goals and targets have not been defined. The CoM failed to specify how often the reporting and progress measurement should take place.

There is a certain progress when it comes to reporting internationally since in July 2019 BiH developed and presented its Voluntary Review on SDGs in BiH at the High-Level Political Forum (HLPF), which is a commitment arising from the 2030 Agenda.

3.2.1.1. Activities of DEP on informing the CoM

The activities carried out so far indicate that the DEP has twice provided the CoM with information on the activities taken and planned to be taken in pursuit of the SDGs. The first information on the SDG-related activities was submitted to the CoM in mid-2018. The CoM

\[\text{A system of regular reporting and monitoring of SDG implementation has not been put in place yet.}\]

48 This activity is planned within the UN Project’s Subgroup on Statistics.
considered the information and concluded that the DEP should continue the work to implement the outcomes of the roadmap for planning and implementing the SDGs and inform the CoM every six months about the activities implemented.49

The second information50 was submitted to the CoM in March, 2019 and it was not considered by the CoM until the end of August, 2019.

Having compared the activities planned in the first and the second information to the CoM, we found deviations from originally set deadlines. This is especially evident in the activities related to the adoption of an SDG framework document which was originally planned for April-December 2018 and postponed for June 2019 in the second information.

Table 3: SDG-related activities and deadlines as per first and second information of the DEP towards the CoM

| Outcome 1 | SDG framework document | Originally planned | Current |
| Outcome 2 | Action plans for SDG implementation | January-September, 2019 | June-December, 2019 |
| Outcome 3 | 2019 Voluntary Review | January-May, 2019 | May, 2019 |
| Outcome 4 | 2019 SDG Progress Report | By September, 2019 | Manner and deadlines of reporting will be determined later |

Source: DEP

In its 2019 work programme, DEP included an SDG progress report development, but manner and deadline of reporting were not specified.

Although DEP has, so far, informed the CoM twice on the activities taken, informing the PA BiH, involvement of representatives of PA BiH in the work of the UN project’s working groups, in terms of their being aware of such work, as well as a campaign to raise awareness of the PA BiH’s working bodies of significance and commitments arising from the SDGS, have failed to take place so far. The activities planned within the Subgroup for drafting an SDG Framework involve their adoption at the executive, but not the legislative level.

Interviewees from DEP, UN, MFA stressed out that the engagement of the PA BiH has been absent so far. The engagement of parliaments includes, inter alia, the requirement to develop and adopt an SDG national plan, as well as requiring the executive to prepare and submit regular progress reports.51

49 Conclusions of the 150th session of the CoM held on 24 July, 2018
50 Information on activities taken with respect to the SDG implementation covered the period July to December 2018 and activities planned in the future.
51 Parliaments and the Sustainable. Development Goals – A self-assessment toolkit., Inter-Parliamentary Union (IPU) and UNDP, 2017.
Interviewees from DEP pointed out the need to promote the SDGs among the working bodies of the PA BiH. However, DEP has not conducted these kinds of activities, taking into account the dynamics of the sessions held by the PA BiH.

3.2.1.2. 2019 BiH Voluntary Review

Progress in terms of reporting on SDG activities internationally has been made by developing the BiH Voluntary Review. All UN Member States are required to report to the UN High Level Political Forum (HLPF) in New York on the progress made in implementing the SDGs at least twice by 2030 and submit their national voluntary reports (VNR-Voluntary National Review). To date, more than 80 countries have reported to the HLPF on their progress made during 2016 and 2017 events. BiH presented its VNR for the first time in July 2019. Not all the countries of the region have done so yet. This type of report aims to share experiences, including successes, challenges and lessons learned, in order to accelerate the implementation of the 2030 Agenda.52

The activities on developing the SDG Voluntary Review are the result of the work of the UN’s project sub-group consisting of the representatives of different levels of government in BiH. The Voluntary Review focuses on processes and does not present a progress report with regards to the results in the implementation of the SDGs in the country.

3.2.2. Monitoring the SDG implementation in BiH

Since a reporting system has not been established yet, a system to monitor the SDG implementation in BiH has not been put in place either. It has not been defined who and how would monitor the implementation of each of the selected goals and targets. A practice of having periodic conferences and forums to discuss the progress in achieving the SDGs and in integrating the SDGs into domestic context and to share best practices, challenges and opportunities failed to be introduced.

A number of indicators to monitor the SDG implementation in BiH has not been officially determined yet. Activities to date with regards to defining domestic indicators have been taken within the UN Project’s Subgroup on Statistics the participant of which is the AS as well.

52 https://sustainabledevelopment.un.org/vnrs/
Apart from the statutory mandate of AS\textsuperscript{53}, both the 2030 Agenda and the Road Map on Statistics for Sustainable Development Goals\textsuperscript{54} stress out the role of statistical agencies as being key in measuring progress in implementing the SDGs.\textsuperscript{55}

3.2.2.1. Activities of AS in preparing for implementation of the 2030 Agenda

AS has taken only initial steps to prepare for the implementation of SDGs. In spite of the fact that CoM did not design an SDG reporting and monitoring system, AS has, in accordance with its legal mandate, undertaken certain activities\textsuperscript{56}. As part of the IPA project, at the beginning of 2019, AS undertook an assessment of its readiness to provide data on Eurostat's sustainable development indicators.\textsuperscript{57}.

By taking over the SDGs, each country needs to improve its statistical capacity in order to be able to provide data for SDG implementation monitoring and analysis purposes.\textsuperscript{58} As a first step in the process of taking action on the implementation of the SDGs following the adoption of the 2030 Agenda, it is necessary to create a capacity building strategy for this institution\textsuperscript{59}. There is no planning document outlining the current situation and indicating the need for capacity building in accordance with the process of SDG implementation. The existing planning document, "Statistics Development Strategy 2020" adopted in 2013, has not been updated after 2015, or after adoption of Sustainable Development Goals.

One person in AS is currently addressing this issue. The interview conducted at AS highlighted the need to form specific working bodies or implementing units within the institution itself. Activities with respect to this issue have not been initiated by the end of the main study of this audit conducted at the end of May 2019.

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\textsuperscript{53} AS is to carry out international presentation and cooperation with organizations and other bodies and to fulfill international statistical obligations of Bosnia and Herzegovina.

\textsuperscript{54} The Conference of European Statisticians, a Road Map on Statistics for Sustainable Development Goals, UN, 2017.

\textsuperscript{55} Official statistics will play a key role in providing evidence for the follow-up and review of SDGs and the related targets. In addition, two of the targets focus specifically on improving official statistics; namely: • Target 17.18: “By 2020, enhance capacity building support to developing countries, including for least developed countries and small island developing States, to increase significantly the availability of high-quality, timely and reliable data disaggregated by income, gender, age, race, ethnicity, migratory status, disability, geographic location and other characteristics relevant in national contexts.” • Target 17.19: “By 2030, build on existing initiatives to develop measurements of progress on sustainable development that complement gross domestic product, and support statistical capacity-building in developing countries.”, Ibid

\textsuperscript{56} In two documents, the 2018 communication and the 2019 newsletter, AS provided an overview of 17 sustainable development goals, selecting data related to one to two indicators per goal. The August 2019 newsletter indicates the need to define a set of measurable indicators in order to determine whether the goals set are being met.

\textsuperscript{57} EUROSTAT: 100 SDG indicator set

\textsuperscript{58} 2030 Agenda

\textsuperscript{59} The purpose of the capacity building strategy is to assess the baseline levels not only in the area of data availability for indicators, but also the capacity to produce data in all domains of statistics, in terms of data sources by civil society, the private sector, etc.
AS has developed the 2017-2020 Statistical Program of Bosnia and Herzegovina. The Program refers to the SDGs as a global process that must rely on high quality data to enable progress to be monitored. The CoM has not yet considered or adopted this program.

Lessons learned and experience from the process of implementing the MDGs have not been used in AS when undertaking activities to prepare for the implementation of the SDGs in BiH. More information on MDGs in BiH and transfer of experience is given in Annex 1.

3.2.2.2. SDG indicators and availability of data to measure them

Even four years following the adoption of the 2030 Agenda, a number of indicators to monitor the SDGs in BiH have not been defined. No baseline values for each goal and indicator were identified, nor the level to be reached by 2030, that is, performance indicators and the baseline status against which the reporting on implementation will be made failed to be identified.

Dilemmas exist as to whether to use the EU average, the average of the countries that have last acceded to the EU, or the average of the countries of Southeast Europe as the ultimate target to be achieved by the end of 2030. Realistic and relevant goals to be achieved by 2030 are yet to be defined.

Various activities have been undertaken within the UN Project Subgroup on Statistics, where it was decided to pre-select, at this stage, 71 domestic indicators (out of 232 global ones) within the 48 SDG targets that can be monitored in BiH. The official valorisation of the number of targets and indicators is yet to come, in terms of presenting them to the relevant institutions and the feedback provided by them, as well as modifying and continuing further activities accordingly.

A priority defined in the work of the Subgroup is development of documents titled *The Road Map on Statistics for Sustainable Development Goals and Plan for Monitoring and Evaluating the SDG Framework in BiH*. These documents have not been developed.

As explained in Chapter 2, there are several levels of SDG indicators: global (232 indicators), Eurostat (100 indicators), as well as regional and domestic ones, that is, national country-specific indicators.

Audit findings below present information on availability of data using 100 EUROSTAT indicators against which AS, within an IPA project, at the beginning of 2019, assessed its readiness to provide data. It was found that for a quarter of indicators (25) no data are currently available for calculation. Below we present availability of data for calculating the 100 EUROSTAT indicators.
The table shows that there is no data available for a quarter of the indicators, meaning that they cannot be calculated at the moment. An estimation of time required to obtain the data was also made within this project. There are indicators for types of data that have not been collected before, so it can take five years or more to calculate them. This may mean that until then, we will not be able to report nor monitor their movements.

Some of these examples are provided in the table below.

**Table 5: Examples of indicators for which there is no data for calculation**

<table>
<thead>
<tr>
<th>Goal</th>
<th>Target</th>
<th>Indicator</th>
<th>Time required to collect data</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Goal 1. End poverty in all its forms everywhere</strong></td>
<td>1.1. By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than $1.25 a day</td>
<td>People at risk of income poverty after social transfers</td>
<td>Long-term</td>
</tr>
<tr>
<td></td>
<td>1.2. By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Goal 9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation</strong></td>
<td>Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all</td>
<td>Share of public transport use in total passenger road transport</td>
<td>Long-term</td>
</tr>
<tr>
<td><strong>Goal 11. Make cities and human settlements inclusive, safe, resilient and sustainable</strong></td>
<td>By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management</td>
<td>Percentage of recycled waste by municipalities</td>
<td>Long-term</td>
</tr>
</tbody>
</table>

Source: Audit Office, based on the document titled *Country Action Plan template for EU SDG indicators*
The table shows that, for example, it takes five years or more to collect data on the number of people at risk of poverty even after social transfers, although the aim is to eradicate poverty everywhere and in all forms by 2030.

Apart from the AS’s overview of 100 EUROSTAT indicators, the Working Subgroup on Statistics preliminary created the so-called SDG Dashboard providing an overview of data availability for global and regional indicators for BiH. This initial overview also shows that data for calculation of about one third of the indicators is not currently available.
4. CONCLUSIONS

In accordance with the INTOSAI Strategic Plan, Supreme Audit Institutions, in line with their mandates, can make a significant contribution to monitoring and reviewing the efforts of government institutions in achieving the Sustainable Development Goals. One such contribution is the audit or review of government’s preparedness for commitments arising from the 2030 Agenda. The purpose of such reviews is an independent evaluation of activities taken by governments in the initial stage of SDG implementation. In this way, SAIs encourage relevant institutions to take action and make constructive recommendations at an early stage. The Audit Office of the Institutions of Bosnia and Herzegovina makes its contribution to this global commitment through conducting a performance audit titled "Preparedness of the Institutions of Bosnia and Herzegovina to Respond to Commitments made under the 2030 Agenda". The purpose of the audit was to assess the activities taken to ensure the preconditions to implement the commitments arising from the 2030 Agenda.

The results of the research conducted indicate that in the four-year period, since 2015 when the 2030 Agenda was adopted until today, basic preconditions to implement the commitments under the Agenda have not been met in BiH. Even though the SDGs represent a unique opportunity for BiH to build a platform for sustainable development, and their implementation ultimately means a better standard of living for citizens, the institutions of BiH failed to properly utilize the past time, and it seems that rapid action is necessary in order for BiH to eventually fulfil its international commitments.

The institutions of BiH take only initial steps to ensure the preconditions for SDG implementation. All this may result in BiH not fulfilling what it has committed itself to by taking over the 2030 Agenda and in development of BiH not being sustainable. Sustainable development is to ensure that it meets the needs of the present without compromising the ability of future generations to meet their own needs. 60

Major activities that had been and are being taken are part of the activities under the UN Project. A more serious and efficient approach of the institutions of BiH to developing the preconditions to implement the SDGs is necessary, since the institutions are faced with the tasks that need to be fulfilled, all with an aim to secure a better quality life of the BiH citizens.

4.1. Developing a strategic and institutional framework as one of the basic preconditions for SDG implementation is yet to come

A strategic and institutional framework for SDG implementation has not been put in place yet.

Although BiH’s starting position for implementation of SDGs, as compared to other countries of the region and the continent, was assessed as unfavourable, this fact failed to result in a more timely approach to preparing for the implementation of the SDGs. In reality, most of

the initiatives and activities to develop a strategic and institutional framework have been implemented under the UN Project “SDGs Roll-out Support and Private Sector Engagement”.

Generally, BiH faces numerous weaknesses in its strategic planning process. As for the SDG context, an SDG framework, which should be one of the results of the activities under the UN project, has not yet been adopted in BiH. The SDG Framework represents only a starting point for future strategic planning related to SDGs. Integration of SDGs into domestic context is yet to come and this is especially evident when analysing strategic and planning documents of the CoM and its ministries where, in most of the documents, the terms "SDGs", "2030 Agenda for Sustainable Development", "2030 Agenda", are basically not even referred to. All of the above has been, among other things, the result of insufficient promotion and awareness of the existence and importance of SDGs.

An institutional infrastructure for SDG implementation has not been developed in BiH. Although no unique model of institutional infrastructure set up exists in the world, it is still not clear enough which authority in BiH is to coordinate all the activities related to the 2030 Agenda, which to monitor its implementation and how the activities aimed to implement the SDGs are to be mutually aligned. The CoM did not analyse existing international practices from which it could absorb information and data in order to establish a functional institutional structure for coordinating, reporting and monitoring the implementation of SDGs in BiH, in line with its internal context.

4.2. Regular reporting and monitoring system has not been established yet

The lack of activities of the institutions of BiH is also evident when it comes to establishing a system of regular reporting and monitoring of the implementation of SDGs. The system has not been put in place and the CoM has still not determined a responsible authority, frequency, manner and contents (in terms of number of indicators) of reporting and monitoring of the SDG implementation. A manner, form, contents and frequency of reporting and monitoring on the progress in SDG implementation have not been defined yet.

No baseline values for each goal and indicator were identified, nor the level to be reached by 2030. This practically means that no clear image exists of what is expected to be achieved by 2030 in terms of SDGs. Setting realistic and relevant objectives to be met by 2030 is of the utmost importance. Also, taking into account that it takes five years or more to measure some of the indicators, this may mean that they cannot be reported nor monitored until that time. Although a number of indicators to be monitored and a manner of their reporting and monitoring have not been defined yet in BiH, it is still necessary to assess the current state of play and projections of commitments arising from the 2030 Agenda, that is, to develop a road map for statistics to serve as a starting point for the work statistical institutions.

Without a system of reporting and monitoring put in place and with no preconditions for the system to operate efficiently, managing the whole process in BiH can be difficult. For the reporting and monitoring system to be effective and efficient, a more active role of the PA BiH, which has been absent so far, would be necessary.
Even though only initial activities are still being taken to implement the SDGs, the CoM fails to discuss the activities taken in a timely manner nor does it analyse them even six months after being informed thereof.

A positive example in terms of reporting is development of the BIH SDG Voluntary Review. The voluntary report gives an account of the processes and experience of a country and is not a progress report focused on results of SDG implementation. The Review was presented to the UN High Level Political Forum in 2019, although not all the countries in the region have done so yet.

Although the initially slow start of activities has been partially mitigated by activities carried out within the UN project and the established working groups within it, it is necessary to build on the current momentum in the future, especially following the presentation of the Voluntary Review, and to proceed rapidly towards meeting the commitments arising from the 2030 Agenda.
5. RECOMMENDATIONS

The Audit Office, by conducting the present performance audit, aims to give an account of the activities taken so far with regards to the implementation of commitments arising from the 2030 Agenda, that is, the activities towards implementing the SDGs and, in that respect, to indicate further steps that need to be taken in order to improve the process. In line with the audit findings and audit conclusions, the Audit Office gives recommendations to the relevant institutions to ensure a more comprehensive and up-to-date approach to the implementation of the commitments arising from the 2030 Agenda. The recommendations are addressed to the BiH Council of Ministers, BiH Parliamentary Assembly, BiH Directorate for Economic Planning and BiH Agency for Statistics. The implementation of given recommendations will, among other things, create better preconditions for implementation of SDGs.

Recommendations to the BiH Council of Ministers:

- **To adopt a strategic framework for SDG implementation**

Adoption of an SDG strategic framework, i.e. the SDG implementation plan in the domestic context, involves taking the SDGs as one of the key backbones of future planning of the work of the CoM and the work of the institutions of BiH. The strategic framework of all the institutions of BiH should, among other things, be built on the SDG priority areas which should also be the basis for future budget programming.

- **To carry out a detailed review of all planning documents of the CoM in order to incorporate the SDGs therein**

The CoM should thoroughly analyse all the planning documents adopted since 2015 to date, especially those planned to be adopted in the period to come, in order to precisely determine to what extent the planned activities in the planning documents of the CoM are in line with the SDGs, the extent of deviations and which specific policies are still to be developed.

- **To put in place a functional institutional framework for SDG implementation**

The CoM should analyse the existing international practices with respect to establishing the mechanisms necessary for coordination of the activities related to the SDG implementation. The analysis should shed light on what the most optimal solution is, in line with the domestic context. This also implies giving clear authority and capacity to the institutions involved so far in the SDG implementation.

- **To establish a system for reporting and monitoring progress of SDG implementation**

The CoM should establish a system for reporting on the process of implementing the SDGs at national and international levels, as well as a system for monitoring the activities and measuring progress. The system should, among other things, identify key actors to report and measure progress, how often the reporting will be done, how the progress will be measured and any deviations responded to.
Recommendation to the Parliamentary Assembly of BiH:

- **To ensure necessary support for the implementation of SDGs**

The BiH Parliamentary Assembly should take a more active role in the process of preparing the institutions for the implementation of SDGs through better familiarization, requiring regular reporting, monitoring the SDG implementation, and providing support to the stakeholders in this process. On the other hand, the PA BiH needs to consider its own commitments arising from the SDG 16.

Recommendation to the BiH Agency for Statistics:

- **To identify actual needs arising from commitments made under 2030 Agenda**

The Agency for Statistics should, first of all, develop a long-term planning document - a capacity building strategy, the purpose of which would be to assess the baseline status, not only in the area of data availability for SDG indicators, but also the capacity to produce data in all domains of statistics in terms of data sources including civil society, private sector, etc. The document should reflect the current situation and indicate the need for capacity building in line with the process of SDG implementation. Also, it is necessary to assess the need to create organizational structures within AS to respond to the commitments arising from the process of SDG implementation. This also involves appropriate communication of their needs to the decision-makers.

Recommendation to the BiH Directorate for Economic Planning:

- **To improve promotion of SDGs through more active cooperation with relevant stakeholders**

DEP should adopt an appropriate advocacy plan aimed at promoting the 2030 Agenda among all stakeholders with clear and measurable goals to be achieved, especially with respect to better informing the decision-makers, e.g. working bodies of the PA BiH, with the importance and obligations arising from SDGs. This implies more active work on expanding the network of contact persons in the institutions responsible for cooperation in the implementation of the SDGs, regularly informing competent institutions and the public about all activities carried out, as well as communicating their needs, dilemmas and challenges with decision makers.
Performance audit team: Eldina Pleho, Team Leader

Department of Control, Quality, Methodology and Planning of Performance Audit

Radivoje Jeremić, Head of Department

Dragana Božović, Performance Auditor
LIST OF ANNEXES

Annex 1: Millennium Development Goals

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Annex 4: Examples of institutional arrangements for implementation of the 2030 Agenda at national level
Annex 1

Millennium Development Goals

The adoption of the Millennium Declaration in September 2000\(^1\) by 189 UN Member States was an important milestone for global cooperation in the 21\(^{st}\) century. The Declaration outlined key challenges faced by mankind at the threshold of a new millennium, responses to these challenges and established specific indicators to assess progress towards interrelated goals and tasks in development, governance, peace, security, and human rights.

World leaders came together at the 2000 Summit committing their nations to a new global partnership to reduce extreme poverty and setting out a series of time-bound targets - with a deadline of 2015 - that have become known as the Millennium Development Goals (MDGs):

- eradicate extreme poverty and hunger;
- achieve universal primary education;
- promote gender equality and empower women;
- reduce child mortality;
- improve maternal health;
- combat HIV/AIDS, malaria and other diseases;
- ensure environmental sustainability;
- develop a global partnership for development.

MDGs were created as universal goals for all countries, while targets within each goal were defined on the basis of country-specific needs. The eight areas addressed by MDGs are wide-ranging, with low-income countries being their primary focus of interest.

In 2003, Bosnia and Herzegovina included MDG indicators in its first Mid-Term Development Strategy 2004-2007\(^2\) with MDG-related polices being inseparable, central part of the strategy.

2013 BiH MDG Progress Report\(^3\) builds on the 2010 Progress Report. The Report was prepared by the BiH Ministry of Finance and Treasury, the Sector for Coordination of International Economic Aid, and the UN team in BiH.

As per the Report, the progress in implementing the MDGs is shown in the table below.

---


Table 7: MDG Progress in BiH

<table>
<thead>
<tr>
<th>Out of the 68 indicators</th>
<th>Fully achieved</th>
<th>Likely to be achieved</th>
<th>Potentially to be achieved</th>
<th>Unlikely to be achieved</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Over 95% progress</td>
<td>85-95% progress</td>
<td>50-80% progress</td>
<td>Under 50% progress</td>
</tr>
<tr>
<td></td>
<td>22</td>
<td>9</td>
<td>7</td>
<td>30</td>
</tr>
</tbody>
</table>


The table shows that more than 44% of MDG indicators are unlikely to be achieved.

**Transfer of experience from the implementation of the Millennium Development Goals**

Although SDGs represent an upgrade of the MDGs adopted as early as 2000, the knowledge base and transfer of lessons learned from the implementation of the MDGs has not occurred. According to the interviewees involved in the process, the experience from implementing the MDGs has not been significantly used in the period from 2015 to the present. The Ministry of Finance and Treasury, as the institution that participated in the preparation of the Progress Report on the Implementation of the MDGs in BiH in 2013, together with the UN, has not so far been directly involved in the activities carried out in preparing the institutions to achieve the SDGs through the work of working groups.
## Annex 2

### Table 8: Overview of strategic documents of the CoM for the period 09/2015–12/2018 with comment on reference to SDGs

<table>
<thead>
<tr>
<th>No</th>
<th>Date of adoption by CoM</th>
<th>Strategic document</th>
<th>Period covered</th>
<th>Reference to SDGs</th>
<th>LINK</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.</td>
<td>03/12/2015</td>
<td>Road Map for Implementation of EU Directives on regulated professions 2005/36EC and 2013/55EU</td>
<td>N/A</td>
<td>NO</td>
<td>.BiH Official Gazette No. 10/16</td>
</tr>
<tr>
<td>5.</td>
<td>30/03/2016</td>
<td>Priorities for Development of Higher Education in BiH for the Period 2016-2026</td>
<td>2016-2026</td>
<td>NO</td>
<td>.BiH Official Gazette No 35/16</td>
</tr>
<tr>
<td>No</td>
<td>Date</td>
<td>Title</td>
<td>Type</td>
<td>Available?</td>
<td>Source</td>
</tr>
<tr>
<td>----</td>
<td>------------</td>
<td>------------------------------------------------------------</td>
<td>-------------------------------</td>
<td>------------</td>
<td>------------------------------------------------------------------------</td>
</tr>
<tr>
<td>16</td>
<td>30/05/2017</td>
<td>Environmental Approximation Strategy (EAS – BiH)</td>
<td>N/A</td>
<td>YES</td>
<td><a href="http://www.vijeceministara.gov.ba/akti/prijedlozi_zakona/default.aspx?id=27619&amp;langTag=bs-BA">http://www.vijeceministara.gov.ba/akti/prijedlozi_zakona/default.aspx?id=27619&amp;langTag=bs-BA</a></td>
</tr>
<tr>
<td>18</td>
<td>4/12/2017</td>
<td>Platform for the Development of Preschool Education in BiH</td>
<td>2017 - 2022</td>
<td>NO</td>
<td>BiH Official Gazette No 2/18</td>
</tr>
<tr>
<td>20</td>
<td>30/01/2018</td>
<td>The Strategy for the Development of Science in BiH - revised document</td>
<td>2017-2022</td>
<td>NO</td>
<td>BiH Official Gazette No 22/18</td>
</tr>
</tbody>
</table>

Source: Audit Office, based on information from strategic documents
Annex 3

Table 9: Overview of planning documents of CoM, ministries, AS the, DEP, with comment on reference of "SDGs", "2030 Agenda ", and "2030 Agenda for Sustainable Development"

<table>
<thead>
<tr>
<th>Institution</th>
<th>Mid-Term Work Program</th>
<th>Annual Work Program</th>
</tr>
</thead>
<tbody>
<tr>
<td>BiH Ministry of Foreign Affairs</td>
<td>2017-2019</td>
<td>2018</td>
</tr>
<tr>
<td>BiH Ministry of Security</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>BiH Ministry of Defence</td>
<td>2019-2021</td>
<td>No</td>
</tr>
<tr>
<td>BiH Ministry of Finance and Treasury</td>
<td>2019-2021</td>
<td>No</td>
</tr>
<tr>
<td>BiH Ministry of Justice</td>
<td>2019-2021</td>
<td>No</td>
</tr>
<tr>
<td>BiH Ministry of Foreign Trade and Economic Relations</td>
<td>2018-2020</td>
<td>No</td>
</tr>
<tr>
<td>BiH Ministry of Communication and Transport</td>
<td>2019-2021</td>
<td>No</td>
</tr>
<tr>
<td>BiH Ministry of Human Rights and Refugees</td>
<td>2018-2020</td>
<td>No</td>
</tr>
<tr>
<td>BiH Ministry of Civil Affairs</td>
<td>2018-2020</td>
<td>No</td>
</tr>
</tbody>
</table>

Activities to promote SDGs, as part of the 2030 Agenda, are defined within the context of implementation of commitments arising from international documents signed by BiH.

<table>
<thead>
<tr>
<th>Institution</th>
<th>Mid-Term Work Program</th>
<th>Annual Work Program</th>
</tr>
</thead>
<tbody>
<tr>
<td>BiH Agency for Statistics</td>
<td>2018-2020</td>
<td>Yes</td>
</tr>
<tr>
<td>BiH Directorate for Economic Planning</td>
<td>2018-2020</td>
<td>Yes</td>
</tr>
</tbody>
</table>

2018 Work Plan, in the section related to economic and social impact, refers to SDG indicators as support to implementation of the 2030 Agenda

Part 4: Basic programme commitments refer to the conclusion of the CoM from the beginning of 2017 tasking

Project called Coordination and development of an SDG Action Plan and Road Map is part of

Planned activities to develop the First Voluntary Review and an SDG Progress Report.

**44 Not adopted by CoM
<table>
<thead>
<tr>
<th>BiH Council of Ministers</th>
<th>2019-2021</th>
<th>No</th>
<th>No</th>
<th>Yes</th>
<th>DEP's activities in achieving the SDGs are referred to in the section Coordination and preparation of strategic documents mention</th>
</tr>
</thead>
</table>

Source: Audit Office
Annex 4

Examples of National Institutional Arrangements for implementing the 2030 Agenda for Sustainable Development

Several examples of institutional models of SDG implementation are presented below.66

Federal Republic of Germany

Germany’s National Sustainability Strategy, which includes national sustainability goals and indicators, provides practical guidance on how the principle of sustainability is translated into the work of the German Government. A highly differentiated sustainability management system has been developed that includes procedures, bodies and instruments to guarantee that the guiding principle of sustainable development is applied throughout the work of the government.

The Federal Chancellery is the lead agency for the National Sustainable Development Strategy. The State Secretaries’ Committee for Sustainable Development steers implementation of the Sustainable Development Strategy. It comprises representatives from all ministries and is chaired by the Head of the Federal Chancellery.


The German Council for Sustainable Development, an independent advisory panel, has been supporting the German Government since 2001. It consists of 15 figures from public life who, by virtue of their professional and personal background, represent the economic, environmental and social aspects of sustainable development. The Council has two important tasks: it advises the German Government on all issues related to sustainable development and it fosters dialogue on sustainability within society.

Government action on sustainable development requires prior consultation among all relevant federal ministries and the Federal Chancellery. This procedure, although time-consuming, ensures that the German Government resolves problems of conflicting objectives internally and that the entire government then backs the actions of every ministry.

Federative Republic of Brazil

Brazil established the National Commission for the Sustainable Development Goals as the main institutional mechanism for the implementation of the 2030 Agenda. Responsibilities of the Commission are:

66 Overview of institutional arrangements for implementing the 2030 Agenda at national level
https://sustainabledevelopment.un.org/content/documents/10735Updated_Issues_Brief_rev10_1_March_2017.pdf
a) prepare an action plan for the implementation of the 2030 Agenda;  
b) propose strategies, instruments, actions and programmes for the implementation of the SDGs;  
c) follow up and monitor the development of the SDGs and prepare regular reports;  
d) prepare inputs for discussions on sustainable development in national and international forums;  
e) identify, systematize and disseminate good practices and initiatives that contribute to the achievement of the SDGs; and  
f) promote integration with public entities and agencies of the federate units, for SDG dissemination and implementation at the state, district and municipal levels.

The Commission is composed of 16 representatives from federal, state, district and municipal governments and civil society. In order to develop the first mandate of the National Commission for the SDGs, groups of entities were selected with significant representation capacity from production sector, third sector and academic community.

**Swiss Confederation**

In Switzerland, the implementation of the SDGs at the national level is coordinated by the Interdepartmental Sustainable Development Committee (ISDC) comprised of all Federal offices with SDG-related mandates. ISDC The ISDC functions as a coordination and discussion platform for sustainability-related activities. It is chaired by the Federal Office for Spatial Development (ARE) of the Federal Department of the Environment, Energy and Communications. Federal Offices are required to include sustainable development in their own periodic reporting on issues covered by their sectoral policies.

**Republic of Estonia**

Estonia is utilizing an already functioning national coordination mechanism for sustainable development issues for coordinating the implementation of the 2030 Agenda - the Sustainable Development Commission chaired by the Prime Minister and cochaired by the Minister of Economy and the Minister of Environment and the Inter-Ministerial Working Group for Sustainable Development. The Commission’s membership includes non-government organizations in every significant field of sustainable development including the academe, while the Working Group is comprised of representatives at the level of deputy secretary general and heads of departments—from various relevant ministries, i.e., the Ministry of the Environment (which drafted the NSDS67), the Ministry of Economic Affairs and Communications, the Ministry of Agriculture, the Ministry of Social Affairs, the Ministry of Education and Research, the Ministry of Culture, the Ministry of Finance, the Ministry of the Interior and the Ministry of Justice.

At the center of this mechanism is the Government Office Strategy Unit which acts as the secretariat of the Sustainable Development Commission and links it to the Inter-Ministerial Working Group, chaired by the Strategy Director of the Government Office Strategy Unit. The Unit also coordinates the competitiveness strategy of Estonia 2020, takes part in the preparation of sector strategies and cross-cutting strategies, and drafts

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67 National Sustainable Development Strategies
and monitors the Government Action Plan. This helps to maintain the coherence between these horizontal strategies.

Kingdom of Norway

In Norway, the responsibility for each of the 17 SDGs was assigned to a ministry. Each coordinating ministry is mandated to follow up on the various targets under its Goal, coordinate with others involved in these targets and to report the outcome of the follow-up in its budget proposal. The Ministry of Finance is responsible for consolidating the budget proposals and submitting them to the Parliament. This process ensures annual reporting on the status of SDG implementation to the Parliament. The Ministry of Foreign Affairs is responsible for the follow-up, coordination and integration of SDGs in foreign and development policies and international cooperation. The Ministry of Climate and Environment is responsible for national and international follow-up of climate and environment related SDGs.
References

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2. Provođenje Ciljeva održivog razvoja do 2030. u Bosni i Hercegovini, Brza integrirana procjena ključnih strateških dokumenata (eng. Implementation of Sustainable Development Goals in Bosnia and Herzegovina by 2030, Rapid Integrated Assessment of key strategic documents), UN 2018


8. Parliament’s Role in Implementing the Sustainable Development Goals, A Parliamentary handbook, GOPAC, UNDP.


20. Reporting on sustainability: A stocktake of EU Institutions and Agencies, June 2019, European Court of Auditors


24. Working Group for planning of the implementation of SDGs in BiH, Job description, 2018.

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