



NATIONAL AUDIT
OFFICE OF LITHUANIA
• BRINGING BENEFITS •

LITHUANIA'S PREPAREDNESS TO IMPLEMENT SUSTAINABLE DEVELOPMENT GOALS

29 June 2021

No. VRE-1

SUMMARY

The importance of the Assessment

In 2015, the United Nations General Assembly adopted 17 Sustainable Development Goals (SDGs) for the period 2016–2030. Lithuania, along with 192 other countries, has committed to achieving these goals by 2030. The SDGs are an internationally agreed commitment to sustainable development, based on a framework of concrete targets and indicators in three co-equal policy areas: environmental protection, economic development, and social well-being. These goals aim to achieve a better and more sustainable future for all, in both developing and developed countries, by tackling the global challenges the world faces: poverty, inequality, climate change, environmental degradation, and others. The Sustainable Development Report 2020 ¹ notes that the COVID-19 crisis poses a major threat to progress towards the SDGs, nonetheless, it also highlights their importance. The principles on which the Goals have been based are key factors that can help countries recover more quickly from the adverse effects of the COVID-19 pandemic. Further pursuit of these Global Goals may encourage governments to focus not only on growth but also on systems integration, resilience and sustainability, and the importance of collaboration with stakeholders².

The SDGs and targets are integrated and indivisible, global in nature and universally applicable, taking into account different national realities, capacities and levels of

¹ Sustainable Development Report 2020. The Sustainable Development Goals and COVID-19.

² The United Nations Sustainable Development Solutions Network Guide (*Getting Started with the Sustainable Development Goals. A Guide for Stakeholders*) identifies key stakeholders: executive, civil society organisations, business, academia, local government, and development partners.

development and respecting national policies and priorities³. Each country needs to prepare for the SDGs by setting up a mechanism to implement them.

In 2021, Lithuania ranked 31st (out of 193 UN member states) on the Sustainable Development Goals Index, which is based on data from internationally comparable sources, and last (8th out of 8)⁴ among the countries in the Northern European region⁵. The 2021–2030 National Progress Plan⁶ sets a target for Lithuania to be in the top 20 countries in the Sustainable Development Index by 2030.

The United Nations, the Organisation for Economic Co-operation and Development and other international organisations underline the importance of countries' preparedness for the successful implementation of the United Nations 2030 Agenda for Sustainable Development – the integration of the SDGs and targets into national strategic documents, proper organisation of implementation, coordination of actions, inter-institutional co-operation, capacity-building, and monitoring of progress. These aspects remain relevant to Lithuania's progress in 2021–2030.

Responsibility for preparing for and implementing the SDGs rests with the national executive⁷. Supreme Audit Institutions contribute to the successful preparation and implementation of these objectives through audits or assessments. Recognising the importance of these goals and the readiness to implement them, taking into account the International Organisation of Supreme Audit Institutions' (INTOSAI) priority of making a valuable contribution to national efforts to implement the SDGs and monitoring progress⁸, and the INTOSAI's⁹ call for reviews of Lithuania's preparedness to implement the United Nations' 2030 Agenda for Sustainable Development, the National Audit Office performed an assessment of Lithuania's preparedness to implement the Sustainable Development Goals.

Objective and scope of the Assessment

The objective of the Assessment is to assess¹⁰ Lithuania's preparedness to implement the Sustainable Development Goals (SDGs) according to the International Organisation of Supreme Audit Institutions (INTOSAI) model.

Key questions of the Assessment

- whether Lithuania is committed to achieving the SDGs;

³ United Nations General Assembly Resolution 70/1 of 25 September 2015, Transforming our World: The 2030 Agenda for Sustainable Development, p. 55

⁴ Sustainable Development Report 2021. The Decade of Action for the Sustainable Development Goals, pp. 10–11.

⁵ Denmark, Estonia, Finland, Iceland, Latvia, Lithuania, Norway, Sweden.

⁶ Government Resolution No 998 of 9 September 2020 "On the Adoption of the 2021–2030 National Progress Plan".

⁷ United Nations General Assembly Resolution 70/1 of 25 September 2015, Transforming our World: The 2030 Agenda for Sustainable Development, p. 47

⁸ INTOSAI Strategic Plan 2017–2022.

⁹ INTOSAI Development Initiative "Auditing the SDGs". Internet access: <https://www.idi.no/workstreams/relevant-sais/auditing-sdgs> (accessed on 18/05/2021).

¹⁰ A Practical Guide To Government SDG Preparedness Reviews, 2018.

- whether responsibility for the implementation of the SDGs is shared and the resources required for their implementation are allocated;
- whether information and consultations on SDGs are provided;
- whether plans have been prepared for the implementation of the SDGs and targets;
- whether a system of indicators, monitoring, and reporting on results is in place.

Subjects of assessment – Government Office and the Ministry of Environment. We also collected information from the Lithuanian Department of Statistics. We organised meetings with representatives of the Association of Local Authorities, the Create Lithuania programme, the National Non-Governmental Organisations Coalition, the Lithuanian Consumer Alliance, the National Network of Education Non-Governmental Organisations, and the Development Cooperation Platform.

The period assessed is 2016–2020. To assess changes, the 2021–2030 National Progress Plan, the Sustainable Development Report 2021 with its country indices, and data from a population survey in Lithuania were analysed.

This Assessment is not an audit and no recommendations are made on the basis of its results. The scope of the audit and the applied methods are described in more detail in Annex 1 “The Scope and Methods of the Assessment” (pp. 27–29).

Key results

Preparedness for the implementation of the SDGs is insufficient: lacks coherent integration of SDGs and targets into strategic planning documents, inter-institutional coordination and capacity-building of institutions in this area is insufficient, public communication, fragmented stakeholder involvement is ineffective; moreover, effective data monitoring and progress assessment mechanism has not been created.

1. The policy framework for implementing the Sustainable Development Goals needs improvement

In 2016–2020, there was a lack of coherent links between the Sustainable Development Goals (SDGs) and strategic planning documents. In Lithuania, sustainable development as a direction for the country’s development is recognised in the National Strategy for Sustainable Development adopted in 2003, as well as in subsequent strategic planning documents. Following the adoption of the United Nations 2030 Agenda for Sustainable Development, the existing strategic documents up to 2020 have not been amended, thus, although they were targeted to sustainable development, the objectives set were not directly linked to the SDGs and targets. Strategic planning documents and the State budget do not distinguish between the financing of the SDGs and their implementation targets. According to the data provided by the Ministry of the Environment, 90% of the targets (142 out of 157) were included in the strategic planning documents, while 7% of the targets (12 out of 169) were identified as irrelevant for Lithuania, however, no reasons were given for one-third of them being identified as not relevant. As the Lithuanian Department of Statistics monitors the implementation of some of the targets identified as irrelevant and provides the values of their indicators, the validity of their identification as irrelevant is questionable. This has led to a lack of coherence in the implementation

of the SDGs targets. In 2020, the Government approved the 2021–2030 National Progress Plan, which links the objectives of the National Progress Plan to the SDGs. As the strategic planning framework changes from 2021¹¹, it is important to ensure that planning documents systematically integrate the targets of the SDGs and the measures to achieve them (Subsection 1.1).

The Ministry of the Environment is responsible for coordinating the implementation of the SDGs. According to it, there were limited resources and capacity to perform this function. The Ministry's inter-institutional coordination function in 2017–2018 was limited to collecting information on the implementation of the targets and assessing the status of the implementation of the targets in Lithuania. The implementation of separate targets should be coordinated by the relevant ministries. According to the Ministry of the Environment, 26% of the targets do not have a specified coordinating authority, and 24% have more than one coordinating authority. The National Commission for Sustainable Development, set up to strengthen coordination, has not been active since 2017, and the activities of the inter-institutional working group set up have been limited to the preparation of the 2018 country report to the United Nations, with no meetings of the working group organised in 2019–2020. In order to intensify and optimise coordination activities, the Ministry suggested that it would be appropriate to have a single high-level commission for the coordination of sustainable development policy and the oversight of the implementation of the SDGs, merging the National Commission on Sustainable Development and the State Progress Council, however, these suggestions were not implemented. The lack of an effective inter-institutional coordination mechanism results in insufficient coordination of the implementation of the SDGs, both between state institutions (horizontal coordination) and with municipalities and other institutions (vertical coordination) (Subsection 1.2).

There is no national coordination on publicising the SDGs, and no publicity plan to ensure targeted public communication involving state institutions and other stakeholders. According to surveys (2019), only 24% of Lithuanians have heard of the SDGs or are well aware of them. An international survey (2019) found that globally the figure is three times higher at 74%. In Lithuania, measures have been taken to involve stakeholders in the implementation of the targets, though in a piecemeal manner, with no permanent dialogue between the public and private sector, society and academia (Subsection 1.3).

2. No effective mechanism to monitor data and assess progress has been placed

Since 2016, the Lithuanian Department of Statistics has been publishing national sustainable development indicators annually. Lithuania has localised 73% (179 out of 247) of the UN targets, while 7% (17 out of 247) have been identified as not applicable to the country. 20% of indicators (51 out of 247) have not been localised, and the Department plans to consider developing some of them in 2021. Values of 15% (27 out of 179) of the localised indicators have not been reported annually, out of them: the values of 12 indicators are only reported for one out of four years, 15 indicators were not reported during the period under assessment. Shortcomings in the localisation of indicators and data collection make it difficult to adequately monitor progress in the implementation of

¹¹ Law No XIII-3096 on Strategic Management adopted on 25 June 2020 and entered into force on 1 January 2021.

the targets and to react to possible negative trends in indicators in a timely manner (Subsection 2.1).

The Ministry of the Environment, as coordinator, has not ensured that, on the basis of indicators published by the Lithuanian Department of Statistics, there is a continuous analysis of progress and the factors holding it back in the country. Reporting on SDGs performance has not been integrated into existing systems: performance is not distinguished in the Government activity reports, and links between performance and the SDGs are not made. According to the Government Office, plans are underway to link the implementation of the objectives of the 2021–2030 National Progress Plan to the SDGs in the Government reports. During the period under assessment, the country's progress towards the SDGs was assessed once in its entirety, in the context of Lithuania's National Review on the Implementation of the UN 2030 Agenda for Sustainable Development Goals to the United Nations. This review does not sufficiently show the impact of measures implemented in different sectors on specific SDGs¹². Ensuring periodic reporting on the results of their implementation would allow for timely identification of insufficient progress and for actions to be taken to ensure the progress and achievement of these targets (Subsection 2.2).

¹² Seimas Resolution No XIII-1514 of 28 September 2018 “On the Implementation of Sustainable Development Goals of the United Nations in Lithuania”.