



Advisory report

on

how the federal ministries have implemented
the German Sustainable Development Strategy
within their remit

addressed to the Federal Chancellery

This report comprises the concluding audit findings issued by the German SAI in accordance with Article 96 (4), sent. 1 Federal Budget Code. The decision on its disclosure is reserved to the German SAI.

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0 Executive Summary

In its Sustainable Development Strategy, the federal government has set out what contribution Germany intends to make towards the United Nations' Sustainable Development Goals (2030 Agenda). The fact that sustainability has been given the status of a **guiding principle** to be embedded in all policy decisions is a key element of the Strategy.

The Federal Chancellery has lead responsibility for sustainable development. The central body for implementing the Strategy is the State Secretaries' Committee for Sustainable Development (State Secretaries' Committee). All federal ministries are represented on the Committee. The ministries are responsible for implementing the Strategy within their remit (departmental autonomy principle).

We did a horizontal audit and studied more than 50 audit reports on projects and programmes to explore how the federal ministries have implemented the Strategy within their remit. In this report, we have taken into consideration the comments made by the Federal Chancellery. Our key findings are set out below:

- 0.1 To date, the government departments have not lived up to their responsibility for sustainable development. So far, there are no customised approaches in place at each ministry for implementing the Strategy (cf. No. 2.4)
- 0.2 Sustainability aspects are not consistently embedded in projects and programmes. The first step would be to define programme targets. Often, the methodologies that the ministries use are not suitable for incorporating sustainability aspects. In addition, progress towards the targets set is not or not adequately monitored (cf. No. 3.3)
- 0.3 The reasons for these shortcomings are manifold:
 - Sustainability aspects are deliberately neglected or ignored, for example because decisions are considered to be definite already at a preliminary stage or decision-making is biased because of policy interests.

- Government departments are not adequately aware of the relevant rules and suitable methods for embedding sustainability aspects in their work.
- Any adverse impact that non-compliance with sustainability aspects may have is not duly considered (cf. No. 4)

0.4 The Federal Chancellery should engage with the State Secretaries' Committee and the ministries and take more rigorous leadership to ensure that within their respective remit the federal ministries

- raise awareness for the need to embed sustainability aspects in their daily mission performance;
- inform about relevant rules and suitable methods and ensure compliance;
- put into place the structures needed for consistently implementing the Strategy;
- develop their own departmental strategies and approaches for implementing the Strategy and
- make clearer both internally and externally that sustainability aspects are and must be embedded in all decision-making. (cf. No. 6)