



SDG Manual for government organisations

LEAVING NO ONE BEHIND...



Flanders
State of the Art

DEPARTMENT OF
THE CHANCELLERY &
PUBLIC GOVERNANCE

Introduction

In late September 2015, 193 Heads of State and Government endorsed the declaration 'Transforming our World: the Agenda 2030 for Sustainable Development', at the Sustainable Development Summit of the United Nations in New York. This '2030 agenda for sustainable development' (2030-ASD) is a highly transformative agenda and its main principle is to 'leave no one behind'. The preface of the resolution expresses this as follows:

"We are determined to take the bold and transformative steps which are urgently needed to turn the tide and put the world on the path to a sustainable and resilient future. As we embark on this common journey, we commit ourselves to leaving no one behind."

The UN calls on governments to translate this global agenda locally to their own objectives and policy.

The key element of the agreement is a set of 17 Sustainable Development Goals (SDGs) that must be achieved by 2030. 'Agenda 2030' is not only ambitious but also ground-breaking and is an appeal to all actors to work together on a sustainable society: government, industry, NGOs, civil society, citizens, etc. The SDGs are divided into five pillars: people, planet, prosperity (profit), peace and partnership.

In Flanders this is being addressed by developing a Flemish 2030. This framework was approved in principle by the Government of Flanders in March 2018.

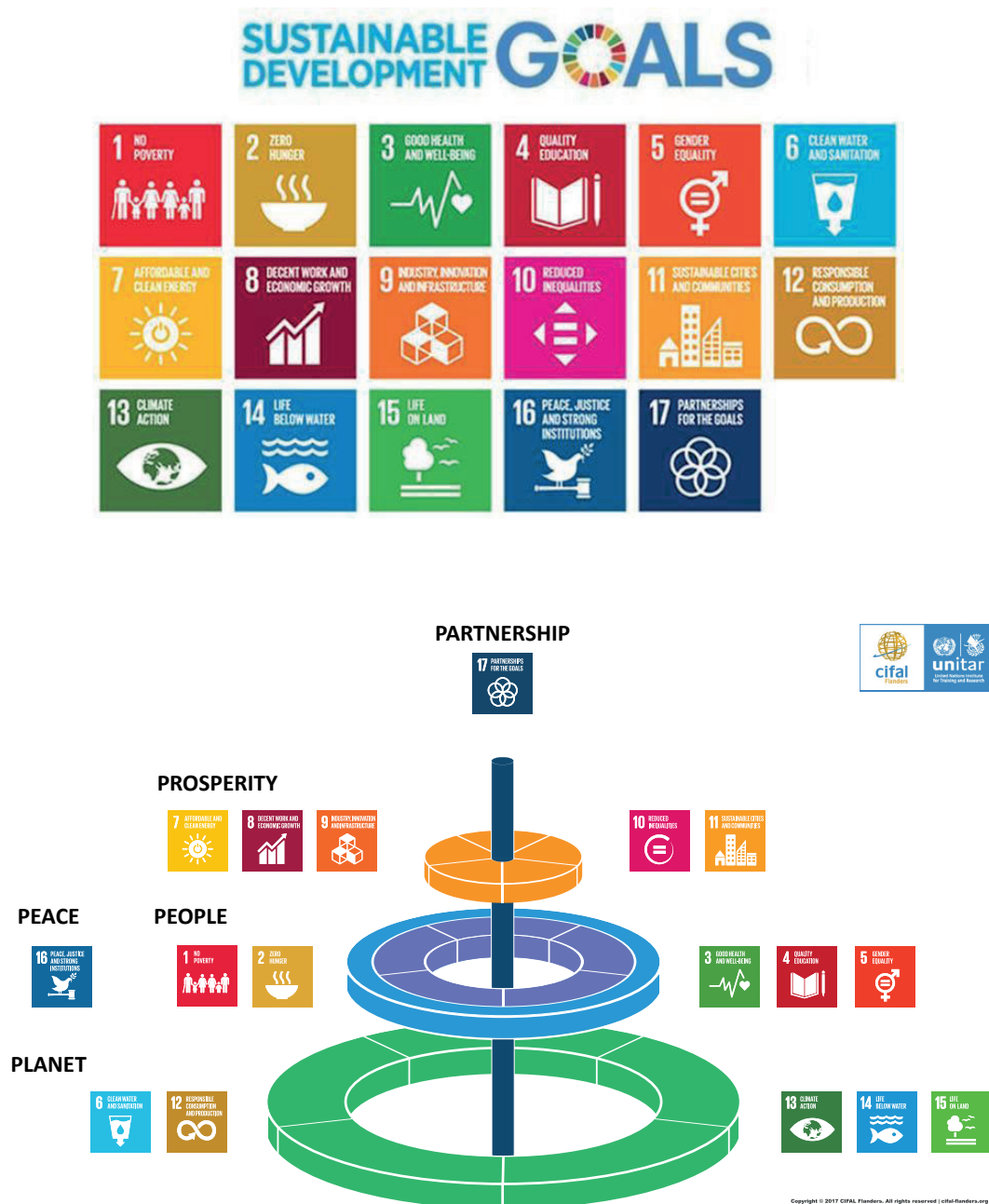
An inventory and analysis of existing initiatives such as, Europe 2020, Flanders' vision 2050 and policy plans in preparation, e.g. transitional priorities, was carried out for this purpose. Vision 2050 outlines a desirable long-term vision of the future and is therefore the compass and inspiration framework for 'Focus 2030: Flanders' goals for 2030'.

The essence of the 2030 agenda for sustainable development 'the 2030-ASD' of the United Nations (UN) is that it is based on social needs and challenges, rather than what an organisation sees as a relevant challenge for itself. This difference in approach often leads to increased ambition of the 2030-SD targets, simply because they tie in with real, social needs. In a limited number of cases, the Flemish ambition level is slightly higher than '2030-ASD'.

While very important, this Flemish 2030 target framework is only one component of 'the 2030-ASD'. Equally important is the implementation of the 2030 objectives. Consider this manual as support for the implementation.

This manual explains how you can integrate the SDGs into the strategy and activities of your organisation. It is primarily intended for government organisations, including local authorities, but is useful for all kinds of organisations and institutions, with or without profit objectives. The manual also draws inspiration from the SDG Compass Guide (sdgcompass.org), developed by the UN Global Compact in collaboration with the Global Reporting Initiative (GRI) and the World Business Council Sustainable Development. Furthermore, it integrates visions and recommendations from various reports (see bibliography) and builds on the experience of

Sustenuto, among other things, in the integration of sustainability within the scope of the framework agreement for the Government of Flanders. The manual was developed by Sustenuto (www.sustenuto.be) on behalf of the Government of Flanders, Department of Public Governance and the Chancellery.



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Preface

WHY ARE THE SDGS OF INTEREST TO GOVERNMENTS?

The Sustainable Development Goals (SDGs) of the UN's 2030 Agenda for Sustainable Development (2030-ASD) define global priorities and ambitions for sustainable development by 2030 and aim for global cooperation around these common goals and targets. The SDGs are a global call to action from governments, industry and civil society to combat poverty and provide a dignified life with opportunities for everyone, within the limits of the planet. The SDGs are a common set of objectives to achieve sustainable development. The 193 countries that signed the agreement confirmed their commitment to make extensive efforts to achieve sustainable development. The success of the SDGs is highly dependent on the action and cooperation of all actors in society.

ABOUT THIS MANUAL

This manual aims to provide government organisations with a structure to integrate the SDGs in a smooth manner, taking into account the individual identity of each organisation. The integration of SDGs presents the government with a number of challenges. This manual specifically aims to provide a framework for the major challenge of integrating the SDGs into internal operations, management and the instruments of government institutions.

The manual consists of five steps that will help government organisations to maximise their contribution to the SDGs.

1. Understand the SDGs

The first step is the framework of the SDGs; understanding their objective and content. This concerns both the main objective and the concrete goals and how these can be monitored via indicators

2. Determine priorities

In the second step, the central word is 'impact'. Starting from the core activities of an organisation, the question is: which priority themes offer the chance to create the greatest positive impact on the SDGs?

3. Set goals

Goals are set based on the priorities, and taking into account the Flemish context. These goals indicate where the ambition lies, what one specifically wants to achieve and what this means in relation to the SDGs.

4. Integrate SDGs

The fourth step is the integration of sustainability into the activities and governance of an organisation. Embedding SDG objectives in all functions within the organisation is an important success factor with regard to implementation. In addition, it is essential to enter into partnerships to achieve the set goals.

5. Report and communicate

The United Nations has developed a set of indicators that enable the monitoring of progress for each SDG. These are already linked to the Global Reporting Initiative (GRI) indicators for sustainability reporting. The latter step deals with how to measure, report and communicate.

GETTING STARTED

Each step has the heading 'Getting started'. For each of the five steps, three core questions are defined that each and every organisation can ask itself, and an action to be taken is also defined for each question. This forms the essence of this manual: 15 questions that your organisation can use as a guideline to integrate the SDGs and 15 corresponding actions.

Step 1: Understand the SDGs

As a first step, it is important to familiarise yourself with the SDGs and to understand the responsibilities and opportunities they represent for each organisation.

The SDGs appeal to governments and organisations around the world to promote sustainable development through the policy choices and investments they make, the solutions that they develop, and the practices that are applied. With that, the SDGs encourage each organisation to reduce their negative effects, while improving their positive contribution to the sustainable development agenda.

In this step we investigate what the SDGs are and why they are important for government organisations. We subsequently look at the SDGs in detail.

- **What are the SDGs?**
- **What do SDGs have to offer to government organisations?**
- **View SDGs in detail**

WHAT ARE THE SDG'S?

The SDGs are the objectives resulting from the 2030 Agenda for Sustainable Development, a global agreement within the United Nations. This agreement was signed by 193 countries and is a plan to put an end to extreme poverty, inequality and climate change. It includes 17 global objectives and 169 goals related to poverty reduction, education, equality, sustainable production and consumption, climate, and other social themes. The SDGs show the global societal challenges that need to be addressed by 2030. The goals provide as quantitative a framework as possible in order to translate this as concretely as possible.

The Millennium Development Goals (MDGs) formed the framework for the development agenda for developing countries between 2000 and 2015. The MDGs led to some successes, such as reducing poverty and improving health and education in developing countries, but we are not done yet. Millions of people continue to live in extreme poverty; mankind continues to have an enormous impact on the environment and climate. Drastic measures are needed in order to achieve global sustainability.

The SDGs adopt the development agenda of the MDGs but are much broader, both thematically and with regard to scope.



Figure 1: The Sustainability Goals, or Sustainable Development Goals (SDGs)

They not only take on the same challenges, but are also more ambitious and extend them to connected environmental, social and economic themes. Traditionally we speak of the '3 P's' of sustainable development, namely People (social aspects), Planet (protection of the planet) and Prosperity (economic growth). Two dimensions are added to the Agenda 2030, namely Peace and Partnerships (cooperation) (see figures 1 and 2). They are clustered into 17 global objectives.

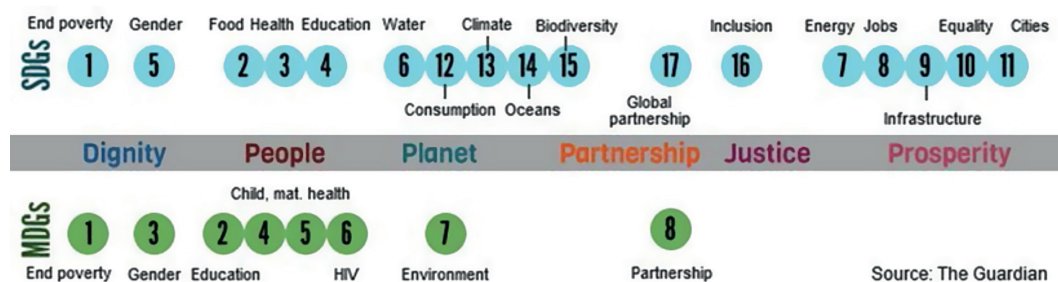


Figure 2: Thematic comparison between the MDGs and the SDGs

The SDGs were born from what may have been the most inclusive process in the history of the United Nations, with global input from all sectors of society.

They are universally applicable - in all countries - and are an agenda for all stakeholders and governments. The governments are expected to translate the SDGs into national action plans and policies. The SDGs recognise the important role that industry can and must play. The SDGs formulate priorities and ambitions for sustainability in a common framework. Thus, cooperation between the various actors, government, industry, civil society, etc. is an essential pillar in the realisation of the SDGs.

The SDGs are based on recognition of the responsibility of all organisations - regardless of their size, public or private nature, or where they operate. At minimum, this includes following all relevant legislation, maintaining internationally recognized minimum standards and respect for universal rights.

International frameworks

The SDGs form the global agenda for the development of our society. Development by reducing negative effects and by maximizing positive effects on people and the environment. International frameworks such as the UN Global Compact (www.unglobalcompact.org) determine that effects on people and the environment cannot be mutually offset. This means, for example, that efforts to locally support the environment with direct positive actions cannot offset possible negative impacts that your activities cause here or elsewhere with respect to human rights or the environment. As far as the reduction of negative effects is concerned, first and foremost the legislation in our own country/region, but also the negative effects in other countries (including developing countries) must be taken into account. Furthermore, additional frameworks have been developed that help organisations to take appropriate action. The UN Global Compact Principles on human rights determine the minimum expectation of every organisation that wants to make a commitment in the area of sustainable development.

According to the UN Guiding Principles on Business and Human Rights (www.ohchr.org), it must always be a priority for an organisation to address all the adverse consequences for human rights that are linked to its activities and value chain. This is regardless of the possible costs or disadvantages for the organisation and irrespective of the lack of a locally adequate policy framework. In concrete terms, this means, among other things, that organisations that take well-intentioned charity initiatives will not thereby avoid their basic fundamental responsibility for any violations of human rights that they may cause elsewhere. For example, about 60% of child labour takes place in the international agricultural sector (important for sectors that purchase agricultural raw materials) (www.ilo.org/global/topics/child-labour). In order to gain insight into which Flemish sectors are confronted in their international relations with risks to people and the environment, the Government of Flanders is carrying out a sectoral iMVO chain risk analysis in 2018 (International Social Responsibility, iMVO).

In addition, there are a number of guidelines that are recommended to organisations as a basis or inspiration for their contribution to the SDGs, including the ISO 26000 Guidance on Social Responsibility. (www.iso.org/iso-26000-social-responsibility.html)

WHAT DO SDGS HAVE TO OFFER TO GOVERNMENT ORGANISATIONS?

The SDGs are universal objectives, which means that all governments must integrate them into their policy. The challenge is twofold. On the one hand, governments must achieve the SDGs in their own region and country. On the other hand, it is expected that knowledge, financial resources, expertise and technology will be mobilized and/or shared, so that all countries can achieve their SDGs. Vision 2050, the long-term strategy for Flanders, endorses the achievement of the SDGs at global level, and considers this to be a necessary condition for achieving the vision for Flanders by 2050.

All actors are encouraged to increase their positive impact with regard to the SDGs.

> Ambitious framework to form your own sustainability agenda

The SDGs reflect the global expectations of stakeholders regarding future policy at international, national and regional level. This translates into a number of ambitious global social objectives, in terms of results and implementation resources. The SDGs therefore first and foremost represent a benchmark for the level of ambition that a government institution has for sustainability in its operations and an opportunity to grow further in this. The SDGs also provide insight into which implementation resources must be made available to achieve the goals. In addition, a set of indicators has been developed that allow these goals to be monitored.

In 2017, Belgium participated in the National Voluntary Review of the SDGs, which means that an overview was given regarding the introduction of the SDGs in Belgium.¹ An overview of where Flanders stands is offered via the Flemish Regional Indicators.

> Use of a common language and a common goal

The SDGs define a common framework of action and language. This enables governments to communicate more consistently and effectively with stakeholders about their impact and performance. The uniform framework means that governments can also develop more effective partnerships with other governments and (social) organisations.

> The Government of Flanders institutions and their exemplary role

The Flemish government institutions want to take on a leading role in terms of sustainability. The SDGs are in line with this. They are relevant to government organisations in two ways:

1. as a compass for a policy that contributes to the challenges of the SDGs and
1. as a framework for integration into the organisation's own operations.

It is important that the existing programmes and actions in the area of sustainability, such as innovative and sustainable procurement, a sustainability or CSR action plan, sustainable personnel policy and well-being at work, etc. are placed in a broader SDG framework.

¹ sustainabledevelopment.un.org/content/documents/15721Belgium_Rev.pdf

The SDGs can also form a basis for strengthening the vision and mission of the government institutions.

The Flemish employment agency is used as an example throughout the manual. The Flemish employment agency developed a sustainability strategy in 2017 based on the SDGs using the steps in this manual. The Flemish employment agency wants to play an exemplary role in the area of sustainability.

> Cooperation at all levels

The Government of Flanders cannot realise the SDGs on its own. The scope and complexity of the SDGs require active stakeholder participation. It is important that all players in the social pentagon (companies and other organisations, governments, knowledge institutions, financial institutions, citizens and associations) take their responsibility and work closely together for the implementation of the SDG agenda in Flanders. A high degree of participation between public and private players is crucial. Cities, municipalities and provinces must also play a role in realising the SDGs. That is why the cooperation of the Government of Flanders with cities and municipalities, the Association of Flemish Cities and Municipalities, the Association of the Flemish Provinces and the Flemish Cities knowledge centre is important.

The the Association of the Flemish Provinces have signed the SDG charter. For example, the province of West Flanders is freeing up 1% of the budget for projects in the South. The Association of Flemish Cities and Municipalities is developing various supporting tools for cities and municipalities. The basic SDG tool provides an overview of possible actions that municipalities or cities can take, including in the area of raising awareness about SDGs. Furthermore, an environmental analysis has been worked out for SDG integration. 20 pilot municipalities are currently working on the integration of the SDGs. The recommendations that will come out of this will be distributed in October 2018.

> A challenge and/or an opportunity

It is sometimes said that sustainability can cause dilemmas in its actual development. After all, it combines social interests with the interests of an organisation. For those companies where short-term gain is very important, it is becoming clearer that this can lead to dilemmas. But this is not a given for government organisations, or the SDGs either. The SDGs are considered as inclusive, which means that every SDG is equally important. Notwithstanding the importance of each SDG, the impact of an organisation on each SDG is not necessarily the same, so the challenge is to prioritise the SDGs on which the organisation has the greatest impact or there where the SDGs are most applicable in the given context. This manual therefore aims to help government organisations make the right choices, taking into account the activities of the organisation and thus achieving the greatest positive impact (which in some cases means eliminating negative impact).

FLEMISH EMPLOYMENT AGENCY PRACTICAL EXAMPLE

For the Flemish employment agency, sustainability is not a new issue. The starting point for the sustainability strategy is a solid foundation for achievements and future plans. On the one hand, it is registered in the Strategic Compass with the ambition to become the most sustainable public procurement of the Government of Flanders. On the other hand, there is already a long history in which the focus is mainly on the environment. There is also a specific Sustainable Development Framework (DO) with 5 strategic objectives for the 2016-2017 policy plan. These go beyond the environment and include, for example, the sustainability of the training courses or sustainable purchases.

Corporate Social Responsibility (CSR) as a focal point originated in the first place from the environmental legislation within The Flemish employment agency. The Flemish employment agency has become a forerunner in environmental care within the Government of Flanders, for example through the appointment of an environmental coordinator and the achievement of ISO 14001. In a subsequent phase, The Flemish employment agency also started to focus on the social pillar, with participation in Zuiddag and actions in the context of "Kom op Tegen Kanker" (stand up to cancer). From 2013, CSR became more policy-based through a policy plan for CSR. Sustainable development gained importance, but remained a niche in the organisation. The project-based approach needed to be further strengthened. The arrival of the Sustainable Development Goals (SDGs) also made a virtue of necessity. The SDGs form a framework within which CSR can be broadly supported and anchored throughout the Flemish employment agency organisation.

VIEW SDGS IN DETAIL

The visual image of the 17 SDGs is a strong communicative anchor for the SDGs. It shows the objective at a glance and with a concise title. For example, SDG1 states 'no poverty'. Each of the SDGs can be further explained via:

- **The overall objective**
- **The context**
- **The targets (goals)**
- **The necessary implementation tools**
- **The indicators**

GETTING STARTED

The first step in integrating the SDGs is understanding the most relevant of them and being able to make the link between those SDGs and the impacts for your type of organisation.

The effects of your organisation - both positive and negative - may manifest locally, but also elsewhere. In addition, you can compare your organisation with similar organisations abroad and in this way identify good examples. In this step, you get an initial picture of the SDGs that matter to your organisation.

In concrete terms, this means the following.

Understand the SDGs

In a first step you explore the SDGs and see which ones are the most important challenges for your type of organisation. An overview of the SDGs (with all the global objectives and goals) can be found on www.sdgs.be. The societal challenges that are addressed through the SDGs can also be identified through studies that have been carried out within the sector or within the field of activity, or on the basis of reports from NGOs and international government bodies. You will discover that SDGs are indeed relevant for every organisation, regardless of the specific activity.

CSR (corporate social responsibility) and SDGs are often seen as synonymous while they are in fact complementary. Social responsibility considers the responsibility you bear for the impact of your activities on society (from organisation to society). With the SDGs, it's precisely the other way around. The social goals have been determined and the question of how you as an organisation can contribute to the achievement of these goals (from society to organisation). This can be achieved both by positive policies that positively influence the SDG (e.g. the energy policy has a direct positive effect on the climate target) and the elimination of policy with a negative impact (e.g. the policy on company cars has a negative impact on the climate objective). In this sense, the SDG goals often have a larger scope than what lies within the direct sphere of influence of the organisation, and CSR is seen as the first precondition for a good SDG policy.²

Understand good examples

It is also useful at the start to evaluate how other, similar organisations integrate SDGs into their activities. This way you can check whether you have overlooked anything and you can learn from their good practices.

² Before any considerations to 'do good', businesses should ensure that their current activities do not have a negative impact on sustainable development outcomes and do not hinder the ability of others to achieve the SDGs', Raising the bar. Rethinking the role of business in the Sustainable Development Goals, Oxfam Discussion Papers. February 2017.

THE FLEMISH EMPLOYMENT AGENCY PRACTICAL EXAMPLE

Sustainable public procurement, Corporate Social Responsibility and Sustainable Development Goals were not equally familiar concepts to all board members. It was therefore important to build up knowledge about what sustainability/CSR/SDGs are and mean for organisations and companies.

A benchmarking study was carried out in which the initiatives regarding SDGs and sustainability in general of the PES (Public Employment Services) in Europe were examined. It would appear that the UWV in the Netherlands mainly focuses on sustainability via the CSR Performance Ladder. In 2016, UWV (Social Security Agency) obtained the CSR Performance Ladder level 4, which means that UWV can call itself 'excellent' in the field of CSR. The French Pole Emploi has four sustainability pillars, including diversity, the environment and sustainable purchasing policy. A survey of these PES organisations shows that the Swedish Arbetsförmedlingen is also currently developing an SDG strategy. On the one hand, these various examples provide insight into good practices, and on the other hand they provide support for the Flemish employment agency management to continue the chosen course. Furthermore, the SDGs are explicitly included in the long-term strategy of the World Association of the PES (2015-2025).

Finally, a literature study was also carried out on societal challenges related to sustainability and the SDGs in relation to the activities of the Flemish employment agency. Various studies such as 'Boosting skills for greener jobs in Flanders' (OECD 2016) provide depth and insight into what the Flemish employment agency can do.

In March 27, 2017, a crucial meeting of the Executive Committee took place. This meeting decided that they ought to focus on the core activity of the Flemish employment agency. A strategic approach was considered indispensable. To achieve this, Els De Bie, previously working as a supervisor at the Flemish employment agency Brussels, was appointed in early 2017 as a sustainability coordinator. The goal was the creation of a sustainability strategy supported by the management team by late 2017, to be implemented in the organisation. The Sustainable Development Goals (SDGs) are the starting point.

Step 2: DETERMINE PRIORITY SDGs

In order to achieve the greatest possible impact, it is important to determine the priority SDGs.

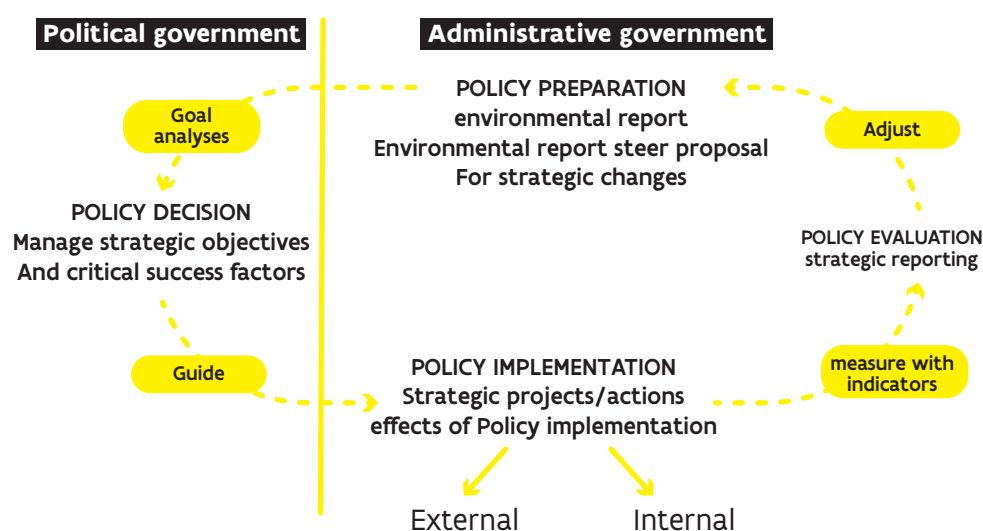
In order to maximize the positive impact of your organisation's activities on the SDG objectives, you should first and foremost identify the activities and the value chain. This knowledge is used to map out the impacts on the SDGs. You examine which impacts (positive and negative) are significant and determine the priorities for your organisation.

- **Map the activities and the value chain**
- **What are impacts?**

MAP THE ACTIVITIES AND THE VALUE CHAIN

Impacts are strategic when they are linked to the activities of your organisation. The first step is therefore to map out the activities and the value chain. It is quite possible that the largest social, environmental or economic effects of your organisation on the SDGs are outside of the direct activities of your organisation. The impact of an organisation does not stop at its own front door, but can be very broad and vastly exceed the immediate perimeter of the organisation, e.g. via purchasing. That is why it is important to be able to zoom out and view the influence or impact of your organisation in a broader context.

The value chain is a concept that spontaneously links people to product organisations, but is also important for government organisations. A government cannot be captured in one type of organisation, as there are the municipal, urban, provincial authorities, the central administrations, the agencies, the intercommunales, In addition, a government is characterized by the typical policy cycle.



The Communication to the Flemish Government on the Implementation of Sustainable development goals in Flanders specifically mentions that the SDGs can be linked to the policy and management cycle (BBC) at every level.

A number of tasks are attached to the policy cycle:

- **Support activities** (see the support activities in figure 4)
- **Core activities that lead to services to society through policy implementation or aimed at the government as policy preparation**

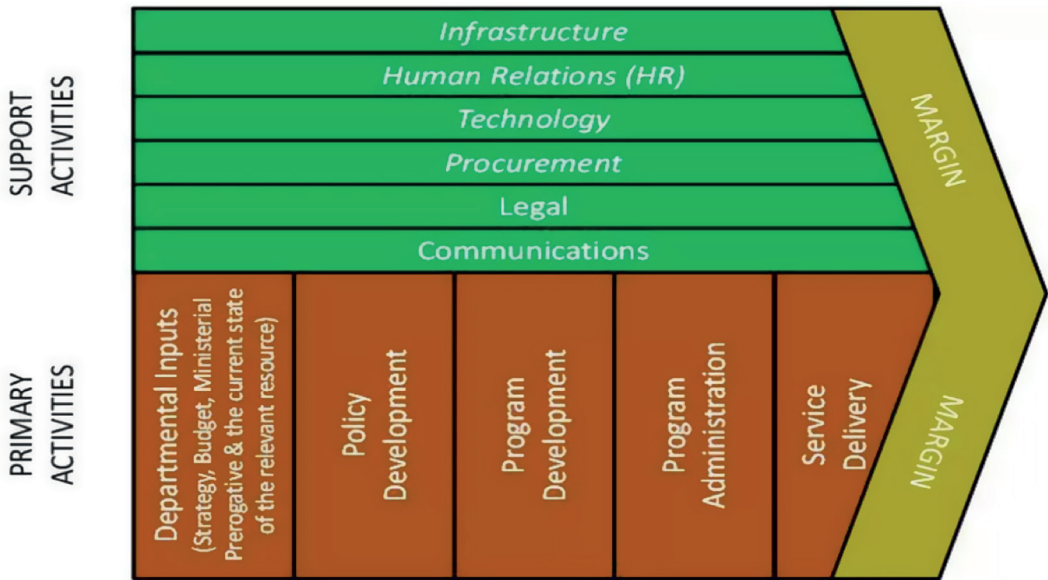


Figure 4: Example of a value chain of a government agency³

THE FLEMISH EMPLOYMENT AGENCY PRACTICAL EXAMPLE

It is the Flemish employment agency's mission to ensure, organize and promote job placement, guidance and training in the interests of employers, employees and job seekers in view of the lifelong and sustainable employment market for jobseekers and employees. Since the last state reform, the Flemish employment agency also checks whether the jobseekers who are compulsorily registered with the Flemish employment agency are available for the labour market. The purpose of this is to achieve sustainable employment in the labour market. The core activities are therefore aimed at multiple clients (jobseekers and employers and intermediaries) and relate to mediation, guidance, training and control in the labour market. In a broad sense, the Flemish employment agency also has a policy-preparing function in its directing role for the labour market.

³ <https://superiorbusinessanalysis.com/2013/02/24/value-chaining-for-government/> (website: 2 okt 2017))

WHAT ARE IMPACTS?

How do we define “impacts”? Impacts are real effects on society. They may be the direct result of the activities of the organisation or an indirect result. Impacts are often difficult to quantify because they are usually at the level of society. Moreover, the relationship between personal actions and results at the level of society is often unclear. However, the fact that we cannot precisely calculate an impact does not mean there is no impact.

For example: A government agency that plays a role in decisions in the field of spatial planning has a much greater social impact on the climate because of the policy choices than the effects of its own mobility policy or the insulation of its own buildings. It is sufficient to be able to determine this qualitatively, without the direct or indirect climate impact of the policy choices made having to be calculated quantitatively.

The impacts of an organisation are not only in the “here and now”, but also in the “elsewhere and/or later”, directly or indirectly. If you take this into account in your analysis as well, you will undoubtedly expose additional impact zones in which the organisation plays a role, or could play a role. Many government agencies may find that their impact on the value chain is many times greater than the immediate impact of the internal operations of the organisation.

An impact may be positive or negative. We define negative impacts as (core) activities of the organisation involving a risk that, in the case of poor policy or implementation, the SDG objective will even deteriorate in terms of status. We define positive impacts as (core) activities of the organisation contributing positively to the achievement of the SDG objective. Regardless of the type of impact, the intention is always to generate a positive effect (reduce the negative impacts, increase the positive impacts).

You can get a better picture of the impact zones if you are aware of the opinions and comments of external stakeholders and can integrate them. Stakeholders of your organisation may not have a complete picture of the areas on which your organisation already has, or may have, a significant impact. Sometimes they clearly see the negative impacts, but not so much the possible positive effects of the organisation (or vice versa). A critical internal evaluation of the existing and potential links between the activities of the organisation and the themes of the SDGs is therefore important.

GETTING STARTED

In order to map out the priority SDGs, an estimate is made of how each of the (core) activities contributes to each of the SDG global objectives (17) and underlying objectives (169). An evaluation of the possible impact of the activities of the organisation is made per SDG objective. Such an analysis is best carried out by different people within the organisation, after which the results are combined and discussed in a working group.

An evaluation is made of the nature of the impact of the activity/activities per SDG objective; the impact is either direct, indirect or no impact:

- 1. **D – Directe significant⁴ impact as a result of the (core) activity**
- 1. **I – connected significant impact (indirect)**
- 1. **G – no direct or related significant impact as a result of the (core) activity**

Each of these levels is assigned a weight:

- 1. **D – weight times 3**
- 1. **I – times 1**
- 1. **G – times 0**

If several people complete the analysis, the summation of all analyses indicates the position of each SDG objective in the priority ranking. To make the list accessible to everyone, you can standardise it at 100%. The final step is to determine the level to which you consider the SDG objectives to be priority. There are various methods for this:

- a) **The standard score of the SDG target is higher than eg. 70%**
- a) **The TOP 10 or TOP 20 SDG objectives are taken**
- a) **Look at the graph with the ranking of the SDG targets and look for a decline where the global score is suddenly a lot lower**
- a) **You take targets of four different objectives or you take at least 1 target per (five) P's**

Your organisation now has a good understanding about which priority SDG objectives essential (core) activities contribute to.

Assessing impacts and determining priorities is not a scientific process. It is a subjective estimate. By involving several people, an objectification of the process is achieved. This enables consultation, both internally and with the stakeholders.

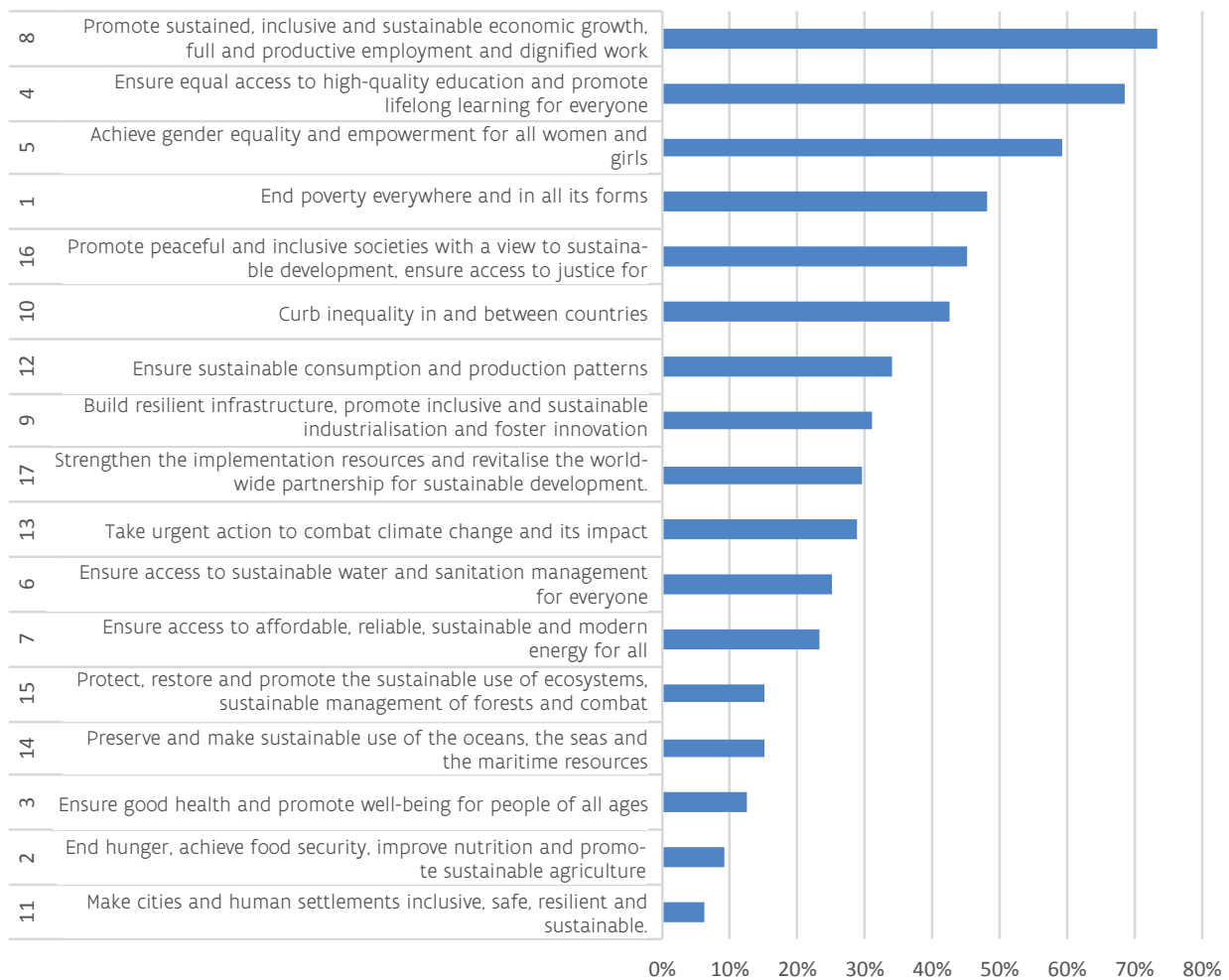
⁴ significant impact represents a major impact (qualitative estimate)

THE FLEMISH EMPLOYMENT AGENCY PRACTICAL EXAMPLE

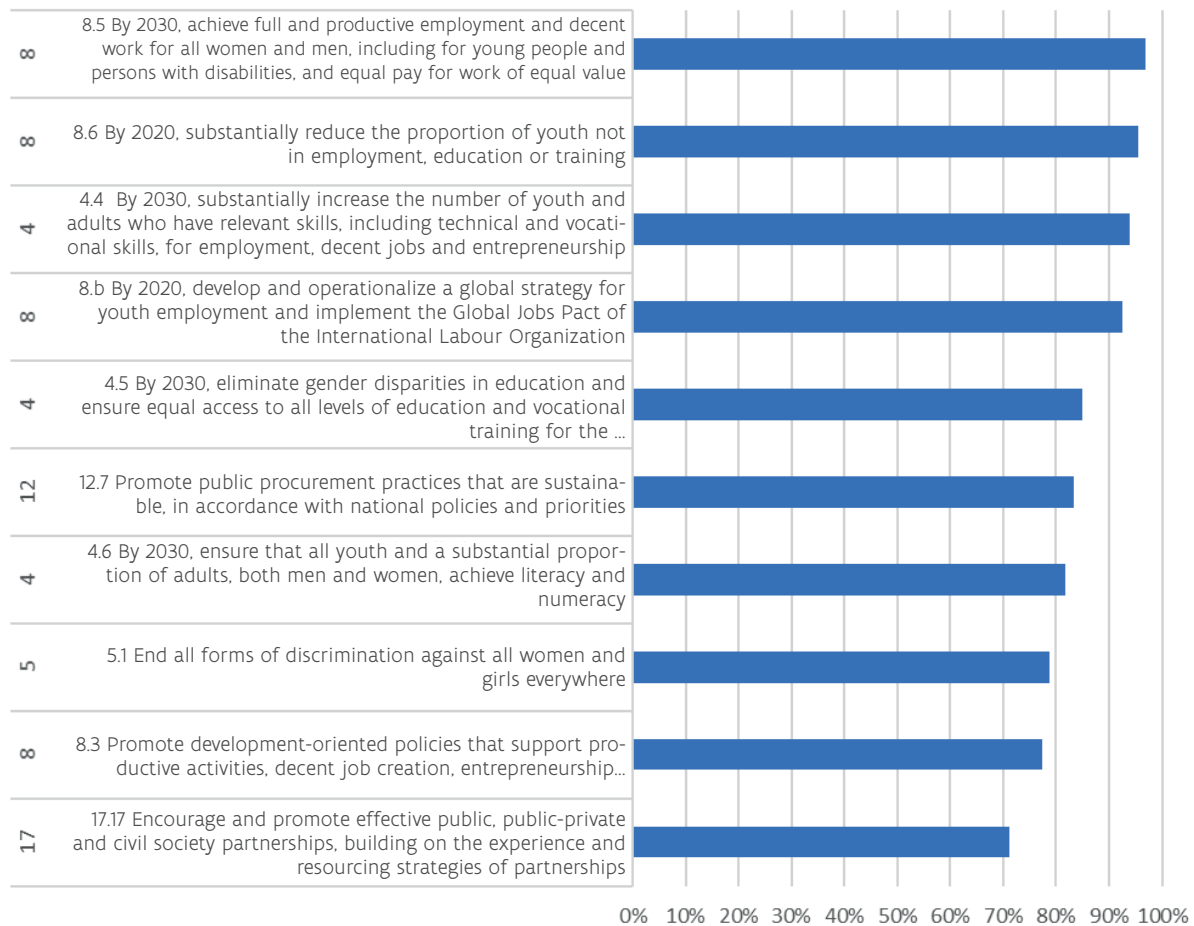
For the SDG prioritization at the Flemish employment agency, a selection was made in advance of 60 relevant SDG targets (out of 169). For these 60 SDG targets, the entire management (extended with the sustainability working group) was asked to complete the analysis. The results are presented in two ways. The bundled and weighted responses resulted in two lists with a ranking of the answers:

1. the importance at SDG level (weighted average)
1. the ranking on SDG objective

The SDG objectives ranked by priority



De SDG-doelen met meer dan 70% als score.



These results focus on the following SDGs.



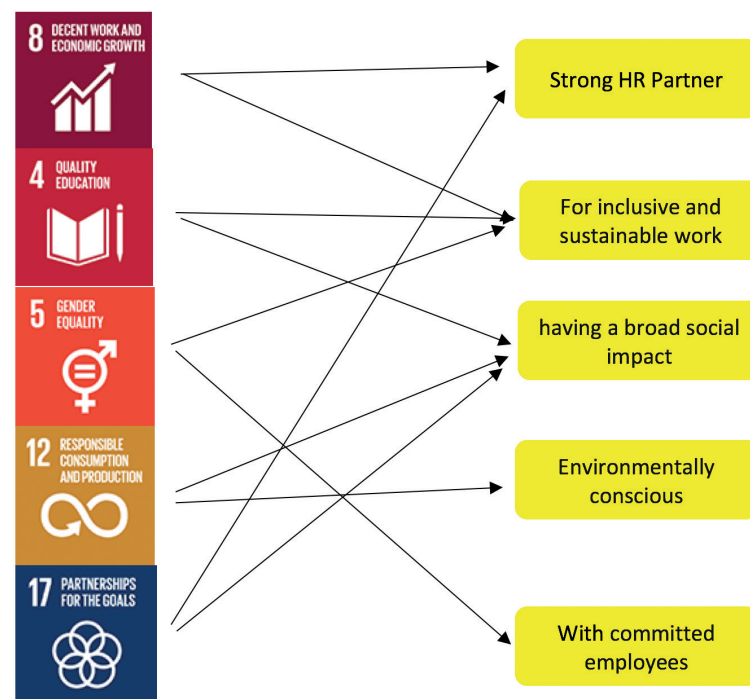
These results were discussed during workshops with the management team and a core sustainable development team, composed of experts and people who, due to their role or function, are pioneers in CSR and can make the difference. The focus was also on the specific impact of the Flemish employment agency in relation to each SDG objective.

Assessment of the nature of the impact of the activities - positive or negative - and its scope is no simple matter. What was considered to be a direct impact for some, was seen by others as an indirect impact or no impact. The starting point, the current situation, or what is or will be possible in the future, is also something to discuss. This points to diversity in the team and differences in emphasis, but also indicates that formulating a common ambition is an interesting and fascinating challenge.

Some examples:

- Today, the impact on mobility through work-related travel can be negative, but it may be precisely the objective to have a positive impact in the future.
- The Flemish employment agency may not eradicate global poverty, but it can make the difference here by training jobseekers, so that they are able to find a job. This helps these people and their families to obtain a better life.
- For The Flemish employment agency it is not possible to eliminate all discrimination against women and girls, but The Flemish employment agency can, for example, concretely encourage more girls to follow technical training (and boys to follow an education that leads to a healthcare profession)
- The impact of The Flemish employment agency on sustainable consumption and production patterns may, according to some, be rather limited, while others can stand up as a large organisation for how and where certain items are produced. For example, in one of the workshops there was talk about work clothing that is worn during training and what conditions it ought to meet (composition, production location, knowing with certainty that it was not produced by children, etc.)

The conclusions of these workshops lead to a set of priority SDGs and objectives and a specific determination of what the possible approach of The Flemish employment agency could be to contribute to this. In order for The Flemish employment agency to make sustainability its own, it is important to translate the SDG objectives into targets that can be directly linked to the (core) activities of The Flemish employment agency. This leads to a set of goals for The Flemish employment agency, which are clustered in the following pillars.



Each of these pillars has the following approach:

2. Strong HR partner:

As a labour mediation organisation, we have a major impact on the labour market and society. A sustainable Flemish employment agency means that we are there for all our customers. Our customers (jobseekers, employers, employees) are satisfied with the Flemish employment agency's services in the pursuit of sustainable careers

3. For inclusive and sustainable work:

As the Flemish employment agency, we are building service provision that is 100% inclusive: when developing new services and tools, we continuously check that no group is excluded. In doing so, we also focus on vulnerable jobseekers.

4. Having a broad social impact:

As a government organisation, we have a major social impact. We want to maximize our positive impact and minimize our negative impact, also in relation to our partners, through integration in our operations, sustainable procurement and an exemplary role in our partnerships.

5. Environmentally conscious:

As a government organisation, we have a major social impact. We want to maximize our positive impact and minimize our negative impact, also in relation to our partners, through integration in our operations, sustainable procurement and an exemplary role in our partnerships.

6. With committed employees:

We can only satisfy our customers if our own employees are healthy, committed and satisfied. We take care of our employees, based on a sustainable and caring leadership model. Sustainability is in the DNA of our organisation.

Each of the pillars contains a number of important sustainability themes.

The identification of the important sustainability themes leads to the start of a new phase, namely that of determining the objectives.

Step 3: Set sustainability goals

Setting sustainability goals directly builds on the identification of the important SDGs.

The drawing up of specific, measurable and time-bound sustainability objectives is an increasing trend in defining sustainability strategies⁵. It creates focus, promotes achievement and can help mobilise and motivate the organisation for its social task as a government institution. By focusing on the SDGs, organisations can set relevant and meaningful goals and communicate more effectively about their commitment to sustainable development.

Determining sustainability goals is also essential to make the transition from a project-based approach to sustainability to a more strategic approach for the entire organisation, and consists of the following actions:

- **Determine the ambition**
- **Determine the objectives**
- **Determine the key indicators (KPIs)**

DETERMINE THE AMBITION

Once insight has been gained into the priority SDGs, both in terms of minimizing negative impacts and increasing positive impacts, action can be taken. However, the engagement can vary greatly. One organisation wants to lead in the field of sustainability, while for another organisation it's enough to simply perform well.

This step has a great impact. The ambition determines not so much for which themes priority action will be taken, but with which intensity and intended goal. It is therefore recommended to carefully consider the ambition level of the organisation. It is logical that ambitious goals are more likely to create a greater impact and deliver better performance than more modest goals. Ambitious goals, even if it is not immediately known how to achieve them, do not discourage, but in fact stimulate innovation and creativity in the organisation.

The question that every organisation must ask itself is whether it wants to take on a **leadership** position in the field of sustainability, or simply wants to achieve a good or average performance. This must be discussed and decided at policy or management level. The decision taken will have an effect on the reputation of the organisation and in this way can also influence other government organisations. Do they follow the same choice or not?

Determining the ambition level for your organisation is fundamentally linked to planning. Ideally, you should not make the time horizon within which the goals have to be realised too short. Time is needed to achieve ambitious goals and to create significant differences compared with today's reality.

⁵ PWC (2012). Sustainability goals 2.0: An evolving landscape.

Making a sufficiently long timeline will also enable better communication. As an example, a goal to use 100 percent renewable energy by 2030 will be more inspiring and more impactful than 75% renewable energy by 2025. The SDGs are working towards 2030. In order to realise the goals effectively, it is also necessary to define intermediate, short- and medium-term goals. Certain goals will not be able to wait until 2030. The determination of the timeline must therefore be considered per goal.

DETERMINE THE OBJECTIVES

The objectives are the beacons that draw the organisation forward. They are practically understandable and create the framework for sustainability for the entire organisation. The SDGs often pose a challenge in terms of sustainability ambition. There is often a gap between the high level of ambition of the SDGs and the current sustainability goals of organisations, often the result of a more traditional CSR approach.

Organizations usually set their goals by analysing current and historical performances and extrapolating them into the future, by projecting trends and scenarios in relation to the previously defined ambition(s) and/or through comparison with similar organisations. The combined effect of such goals is not enough to address global social and environmental challenges as thoroughly as envisaged in the SDGs.

The CSR focuses on the social effects of the activities of an organisation. This is what is called an inside-out approach; we look from our own organisation to what social impacts there are as a result of our activities.

The SDGs, on the other hand, define the goals in 2030 and provide the image the organisation can work towards. These global objectives set the tone for how organisations deal with their own sustainability objectives. In other words, the SDGs represent an outside-in approach. This perspective is therefore broader. In short, it can be said that:

- **When determining an ambition level, CSR starts from the impacts of your organisation's activities**
- **When determining your level of ambition, you start with the SDGs of the external SDG objective**

Outside-in compared with inside-out

The manner in which an outside-in approach differs in practice from an inside-out approach can be demonstrated via SDG 13, Climate Action. Objective 13.2 (see figure 5), states that each country should integrate 'Climate change measures into national policies, strategies and planning' in line with the UNFCCC (United Nations Framework Convention on Climate Change). This means that efforts to reduce the carbon footprint must be sufficient to remain below the 2° C increase in the global average temperature. The Science-Based Targets (SBT) approach provides an elaborated framework for determining the reduction objectives at organisational level. When organisations use SBT, they arrive at targeted reductions, which can (through their own efforts and not compensation) reach up to 50% of their own carbon footprint. This is the outside-in objective.

We notice, however, that inside-out ambitious reduction targets (based on a CSR approach) almost always amount to less, even when carbon neutrality is envisaged (e.g. 20% reduction under own efforts and 80% via compensation).

Recognizing this difference, leading organisations have started a more ‘outside-in’ approach to determine the sustainability goals for their organisation. After all, the SDGs represent an unprecedented political consensus on the desired progress at global level. This is an opportunity for organisations to apply a similar approach to their priority themes. An organisation can thus determine an ambition level based on the aspirations of the SDGs and define what is a ‘reasonable share’ for the organisation based on the activities, their direct and indirect social impacts, the geographical location and size. In the coming years, the outside-in approach will undoubtedly gain in importance, even if methodological challenges remain.

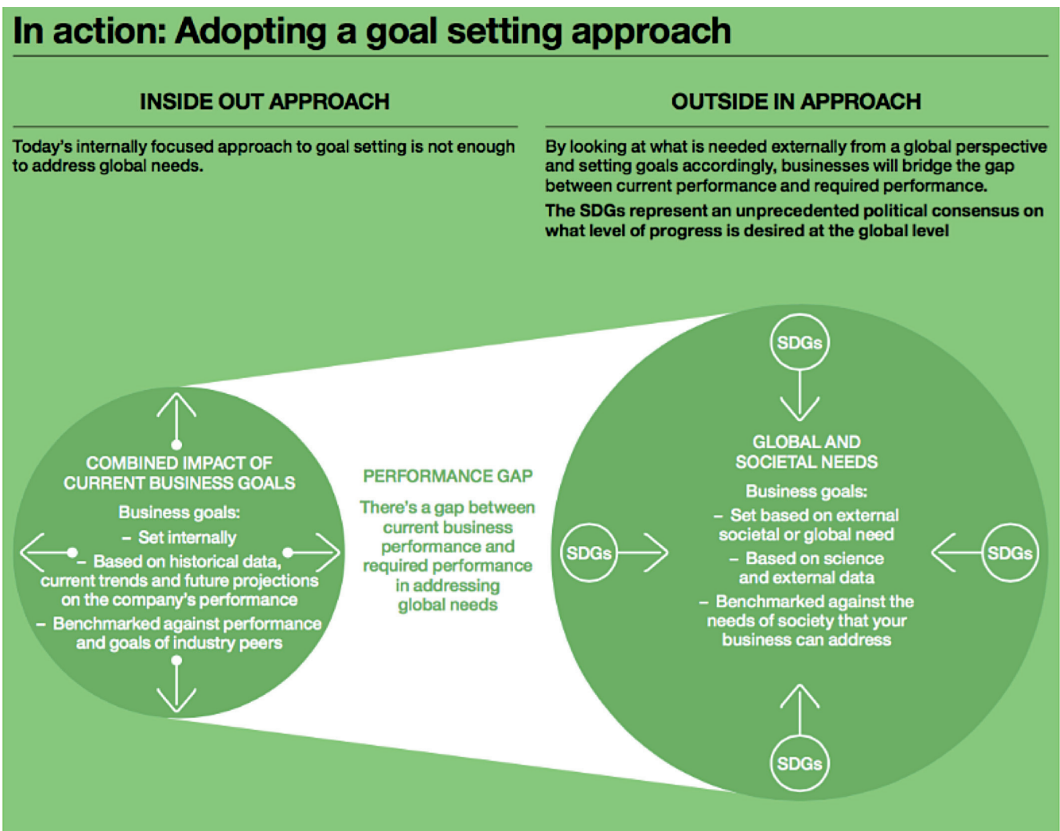


Figure 5: Determining objectives according to the inside-out or the outside-in approach⁶

⁶ <https://sdgcompass.org/>

DETERMINE THE KEY INDICATORS (KPIs)

To measure is to know. We need indicators that map the progress for the priority SDGs.

For years, organisations have set environmental targets relating to carbon emissions, as well as the use of water or other natural resources. Defining objectives for the social dimension of sustainable development, such as poverty reduction and anti-corruption, is less popular. It is more difficult to monitor and measure these objectives. Despite methodological challenges, organisations set targets that can fall under the 5 pillars of the SDGs, namely the economic, social, ecological, peace & equality and cooperation aspects of sustainable development. Determining key indicators (KPIs) is therefore a logical next step.

While the goal basically defines the challenge as 'climate-neutral by 2025', the KPI is the unit according to which progress will be monitored, e.g. 'tonnes of CO₂ on an annual basis for the entire organisation for scope 1/2/3'. KPIs are specific, measurable and make it possible to follow a time-bound target.

During step 2 we defined "impacts" as actual effects on society. When determining the KPIs, it is important to define those KPIs that directly relate to the result or the impact of the actions. For certain purposes this can be difficult or even impossible, for example due to a lack of relevant and available data. In such cases, the KPIs that lead to the desired impact (leading indicators) will be selected

To get an idea of which KPIs you can use, you can consult these lists:

- **the list of indicators developed by the Inter-Agency and Expert Group on SDG Indicators (IAEG-SDGs)** (see <https://unstats.un.org/SDGs/indicators/indicators-list/>)
- **an inventory of the most commonly used indicators at the organisational level for each SDG target at www.sdgcompass.org; this list takes into account well-recognized sources such as the Global Reporting Initiative (GRI), SASG, ILO, the OECD and CDP.**

Your organisation can use such lists to select the most relevant indicator(s) for each priority impact or use them as inspiration to develop its own indicators.

INCLUSIVE APPROACH

In addition to prioritising the SDGs, an organisation can choose to apply an inclusive approach, with each SDG being considered equally important.

The SDGs are equally important in themselves. This manual, however, aims to determine the most important priority SDGs given the context of your organisation or, to use the words of Jeffrey Sachs "those that are applicable in a given context". For various reasons, however, it may be useful to employ an inclusive approach. First and foremost, to examine the links of the organisation with each of the SDGs, but equally to take action on each of them. This can be done based both on the desire for a broad engagement and to create a sustainable SDG culture within the organisation, but equally based on a strong social ambition. If every organisation does this, it will naturally create a larger global effect.

GETTING STARTED

Management should be involved in this phase. All preparations have been made regarding the important themes. The management must decide on the ambition, and can also validate and supplement the themes.

Determine the ambition

The ambition of the organisation needs to be mapped out. A workshop is held for this, or interviews are conducted with the organisation's policy-makers and management. One provides insight into how one currently sees sustainability and what ambition one wants for the organisation.

Determine the objectives

The sustainability goals must be proportionate to the ambition. The information from the benchmarking can also be used for this. Assuming that one wants to take on an exemplary role with regard to sustainability, it is difficult to determine targets that are the average of what happens at similar organisations. The targets mentioned above regarding reduction of the carbon footprint are a good example. Determining the goals isn't self-evident, and is thus best achieved through the input of various people within the organisation. The functional manager of the relevant theme in particular needs to be involved in this. The person who is responsible for the environmental objectives, the buyer for the sustainable purchasing goal, the HR person responsible for personnel policy objectives, etc.

Determine the KPIs

Each objective has a KPI (Key Performance Indicator), which enables monitoring and measurement of the evolution. It is a difficult challenge to choose the right indicators. Suppose, for example, that the social engagement of employees is a goal in itself: how can you measure this? Do you also determine absolute figures or do you work with percentages? Can a growth curve be incorporated or do we regard it as a given that must be 100% achieved by 2020?

An inclusive approach

A method for applying the inclusive approach has been developed by CIFAL Flanders. CIFAL Flanders is one of the 16 international training centres of the CIFAL Global Network of UNITAR, the training and research institute of the United Nations. Here the organisation is placed centrally within the next circle and the different circles are used to determine the type of impact that one can have on each of the SDGs. The inner circles can be adapted to the organisational context. In doing so one can identify both the existing initiatives and the actions to be taken.⁷

⁷ CIFAL-Flanders (2017). Getting started with Agenda 2030. Making international business more sustainable.



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PRACTICAL EXAMPLE FLEMISH EMPLOYMENT AGENCY

To determine the level of ambition, an interview was held with each member of the management team (around 20 members). The questions dealt with various themes. Examples of questions and answers are included below:

1. How important is sustainability for the Flemish employment agency?

“For the Flemish employment agency, the score should be 10. I think that a public organisation should have a social reflex, and social DNA.”

1. What does sustainability mean in practice for the Flemish employment agency?

“You have to ask yourself what role the Flemish employment agency plays in a total sustainability approach. If you, as the Flemish employment agency, make yourself redundant, so that even the hardest to place workers are employed, you’ve done your job well. Giving employment to slightly more difficult target groups, further removed from the labour market.”

1. What should the Flemish employment agency ambition level be with regard to sustainability?

“We have to go for Olympic gold, although that does not mean that you’ll achieve this because there are other players as well. But if you have a high level of ambition, it gives you energy to work towards it.”

1. What do you think the Flemish employment agency needs in order to improve sustainability?

“I think mainly a structured approach, formulating it more objectively and monitoring the extent to which it’s realised”

The interviews of the board members give an idea of how they personally look at sustainability and how they view sustainability at the Flemish employment agency, now and in the future. In the interview, time was also taken to determine the SDG priorities and their translation to the organisation.

The overall sustainability ambition of the Flemish employment agency for the entire management validates the approach in the strategic compass mentioned above: very good (excellent) with the aim of taking on an exemplary role in Flanders. The sustainability vision towards 2025 is formulated as follows:

“The Flemish employment agency is a strong HR partner for inclusive and sustainable work, with a broad social impact, supported by environmentally conscious and committed employees.”

For each of the sustainability themes within the 5 pillars, goals are formulated that correspond with the submitted ambition. This was validated at a final workshop with the management on 30 November 2017 and 5 March 2018.

Pillar 1 – Strong HR Partner

Objective 1: Our customers are satisfied with the services provided by the Flemish employment agency. We strive for an excellent service with an increase in customer satisfaction of 5% by 2020 and 10% by 2025.

Objective 2: the Flemish employment agency aims for a proportionate provision of services for employers and job seekers to optimally coordinate supply and demand on the labour market (2020).

- **sub-objective 2.1:** For all vacancies in shared management, the Flemish employment agency determines the service needs within 5 days (90%: 2020)
- **sub-objective 2.2:** the Flemish employment agency provides an introduction campaign for each of these vacancies within a month (90%: 2020)

Pillar 2 – For inclusive and sustainable work

Objective 3: the Flemish employment agency provides a service that is 100% inclusive (2025).

- **Sub-objective 3.1:** When developing new services, it is continuously checked that no group is excluded. Our goal is a level of inclusiveness of 90% by 2020 and 100% by 2025.
- **Sub-objective 3.2:** Our buildings are accessible to all (2025).
- **Sub-objective 3.3:** As an inclusive and diverse organisation, we focus on achieving our targets for internal diversity (11% people with a migrant background, 45% women in management positions, 4% people with a work disability or chronic illness by 2020).

Objective 4: We aim to increase the sustainable outflow of work to all vulnerable job seekers by 5% by 2020 and by 10% by 2025.

Pillar 3 – A broad social impact

Objective 5: Sustainability is included as a criterion in all the Flemish employment agency sectoral business plans. We actively test the principles of CSR and translate this to the level of training and supervision. We aim for CSR integration in 80% of sectoral business plans at Flemish and provincial level by 2020 and 100% by 2025.

Objective 6: Our aim is 100% sustainable public procurement by 2020.

Objective 7: We are the most sustainable government organisation within the Flemish government (2020).

- **Sub-objective 7.1:** All Flemish employment agency employees and course participants are aware of the sustainability policy of the organisation so that they are able to communicate this (2020: 90% – 2025: 100%)
- **Sub-objective 7.2:** We realise 80% positive evaluations of our sustainability policy after impact measurement at our partners (2025).

Pillar 4 – Environmentally conscious employees

Objective 8: The environmental care and environmental management of the Flemish employment agency is organised in accordance with ISO 14001.

Objective 9: In the period 2005-2030, we will achieve a reduction of at least 40% of CO2 emissions due to fuel consumption.

Objective 10: We will increase energy efficiency and limit energy consumption so that we comply with the EU 20/20/20 directive (20% less energy, 20% less emissions, 20% renewable energy sources by 2020).

Pillar 5 – Committed employees

Objective 11: We will achieve an increase in overall employee satisfaction by 2020, and an increase of 5% by 2025.

Objective 12: We are aiming for a sick-leave percentage below the average of the Government of Flanders, with a decrease of at least 1.5% by 2020 and 3% by 2025.

Objective 13: We support the social commitment of our employees through the Flemish employment agency. We are aiming for a 30% (2020) and 50% (2025) commitment of employees who are involved with one or more social projects.

The Flemish employment agency will take the next steps (for the development of action plan and reporting) from 2018 onwards. The practical example thus ends with this step.

Step 4: Integrate

The ambition level and the sustainability goals for each of the strategic priorities have been established. The embedding of these goals in the core activities of the organisation will determine the success of the integration of sustainability.

Integrating sustainability has the potential to influence or transform all aspects of your organisation. This includes both the core activities and the support services, such as personnel department, purchasing department, etc. In addition, organisations are realising that they can boost their efforts at reducing their negative effects and increasing the positive effects if they cooperate with external partners.

In this step, we determine how you can integrate the SDGs through the following actions:

- **Develop action plan**
- **Develop structure**
- **Create partnerships**

DEVELOPMENT OF ACTION PLAN

The action plan makes it possible to involve everyone within the organisation in the integration of the sustainability objectives.

For each of the priorities, actions are developed to achieve the predetermined goals or intermediate goals. Organisations usually work with an internal working group to draw up the actions. They bring together the various competencies and functions that are needed for this. It is helpful also to pay attention to the personal ambition of the working group members for sustainability. This working group is the driving force of the organisation.

An action plan is only strong if there are clearly understandable actions, with assigned managers and a predetermined date on which one expects results. Just as SDG 17 summarises the necessary resources, you also need to pay attention to the resources needed to implement them.

DEVELOPMENT OF STRUCTURE

Active leadership from the management/board is the key to the success of any type of important organisational changes. For the integration of sustainability objectives - where the value is not always fully understood by every part of the organisation - leadership by people at the top is particularly important.

There is growing recognition that the boards of directors also play an important role in the integration of sustainability into the long-term strategy.

Boards of directors can play an important role by, for example, integrating the sustainability objectives into criteria for the appointment and remuneration of the executive management.

In order to be as effective as possible, the sustainability objectives are best viewed as an integral part of the complete set of financial, strategic and operational objectives. In the most 'mature' situation, the sustainability ambitions are also reflected in the vision, mission and strategy of the organisation, whereby the future success of the organisation is linked to sustainable development.

Although dedicated sustainability teams and professionals play an important role in achieving the organisation's sustainability goals, the support and ownership of staff functions such as HR, R&D policy and facility management is key to embedding sustainability in the strategy, culture and activities of the organisation.

Depending on the nature of the organisation and its sustainability objectives, the emphasis will be more dependent on some content-related functions than on others. For example, targets relating to the suppliers will initially be included by those responsible for purchasing. In all cases, the creation of individual responsibility will greatly help the realisation of the sustainability goals.

Change processes that may result from the implementation of specific sustainability action plans can be promoted through various actions, such as education and training to increase awareness and competencies or interaction with external experts and stakeholders.

In some cases, a sustainability committee is set up at board level within the organisation. This makes it possible to make time for strategy discussions on sustainability priorities. This is especially valuable in the initial stages of the sustainability strategy.

Because the starting point is always the intended social impact, the integration of sustainability objectives in an organisation often amounts to transversal and cross-functional thinking and working. Organisations often set up cross-functional sustainability functions or work groups to provide structure for implementation and coordination in the organisation.

CREATE PARTNERSHIPS

Integrating sustainability objectives in an organisation is not only a transversal internal exercise, but also requires contacts and partnerships with external actors. For example, around 90% of managers agree that an effective approach to sustainability cannot be implemented in isolation⁸. Partnerships are therefore essential.

Why are partnerships essential? Because organisations are increasingly understanding that they will only be able to tackle their priority impacts effectively if they collaborate with other organisations that often seek cooperation for the same reason.

⁸ WBCSD, GRI, UN Global Compact (2015). SDG Compass. The Guide for business action on SDGs..

Appreciation of the value of cooperation is also explicit in the design of the SDGs. SDG 17 'Partnership to achieve objectives' contains the most objectives (19) of all SDGs and encourages cross-sectoral partnerships.

In general, an organisation can build at least three types of partnerships:

- **Chain partnerships, in which organisations in the value chain bring together complementary skills and resources to develop new solutions;**
- **Sector initiatives bringing together different market leaders in order to raise norms and standards throughout the industry and to overcome common challenges;**
- **Multi-stakeholder partnerships, where governments, the private sector, knowledge institutions, financial institutions and citizens and associations join forces to tackle complex challenges.**

The SDGs facilitate the bringing together of partners around their shared priority themes and goals. Building effective partnerships for sustainable development requires a high level of commitment. Partners should strive to set common goals and leverage their respective core competencies, depoliticise projects, develop clear structures, create internal control, focus on impacts, meet future needs, and build a knowledge-management process. For new partnerships, it is advisable to start small but to include upscaling in the design of the joint project.

GETTING STARTED

Once the important sustainability themes have been defined in line with the priority SDGs, the goals are set for these themes in a clear structure with pillars, it is possible to think about who to involve in the preparation and follow-up of the action plan. This calls for a sustainability working group. Ideally, a person is designated to be in charge of each pillar or theme so that sustainability does not get stuck with one person or working group but takes form and structure within the entire organisation.

Step 5: Communicate and report

Over the past decade, transparent communication about strategy, actions and results on sustainability has increased greatly at the request of stakeholders. It is important to constantly report and communicate on progress with regard to the SDGs. This allows a meaningful dialogue with stakeholders to address the priority impacts of your organisation.

Many governments, market regulators and stock exchanges have introduced regulations for sustainability reporting of companies in recent years. The latest legislation on this subject dates from 3 September 2017. This law transforms the EU directive (2014/95 / EU) on non-financial reporting. It requires that companies listed on the stock exchange or considered as a 'public interest' organisation should also report on non-financial information which is in line with sustainability reporting.

Today, most of the world's largest organisations make their sustainability achievements public. For example, of the 250 largest organisations in the world, 93% report on their sustainability performance⁹. The SDGs clearly indicate that sustainability reporting is also expected. The specific SDG goal 12.6 even promotes "encouraging companies, especially large and transnational corporations, to adopt sustainable practices and integrate sustainability information into their reporting cycle."

The fact that many of these initiatives apply to companies does not make this less applicable to government agencies. It could even be said here that governments have not taken up an exemplary role to date, but rather are followers in the field of sustainability reporting.

This step describes the actions that are needed in the area of reporting and communication:

- **Internal communication**
- **External communication**
- **Report**

COMMUNICATE ON SDG PERFORMANCE

The SDGs offer a common language. The common framework for sustainable development is therefore useful for shaping communication.

Many organisations are already communicating on topics from the SDGs, such as climate change, sustainable water management, fair work and the reduction of inequality. For each relevant priority, and certainly the selected priority SDGs, organisations can mention:

⁹ KPMG (2013). Survey of Corporate Responsibility Reporting

- **Why and in what way the SDG is relevant (this may address the process for determining the priority impacts of your organisation and how stakeholders are involved);**
- **The significant impact, positive or negative, related to the relevant SDG;**
- **The objectives for the relevant SDG and the progress in achieving it;**
- **The strategies and practices to manage the effects related to the SDGs and how the sustainability goals are integrated to involve the entire organisation**

Internal communication is about more than reporting the status of the implementation of the sustainability strategy. It is equally about involving and persuading your own employees. Ultimately, they are the ones to bring sustainability to life through the implementation of the sustainability strategy. The process relies heavily on internal support.

In addition, many different services are often involved in defining, monitoring and reporting specific sustainability results. A working group is often set up for this coordination and to ensure the follow-up. The collection and integration of the information, to be used later in both internal and external communication, is an important task that should not be underestimated.

Organisations are increasingly using diverse channels for the external communication of their sustainability strategy and performances, as a supplement to formal reporting according to GRI. Both large and small organisations benefit from public reporting and communication of their contribution to the SDGs. Websites, social media channels and events are a few of the many effective ways to communicate with stakeholders on sustainability. An overview of all initiatives in Belgium concerning SDGs can be found on www.sdgs.be.

REPORT

While sustainability reporting was originally seen as a way to build trust and strengthen reputation, it has now become a strategic tool that is also used to support sustainable decision-making, stimulate organisational development, drive performance and engage stakeholders.

It is generally recommended to use internationally recognized standards for sustainability reporting, such as the GRI Standards (www.globalreporting.org/standards/). The GRI Standards are connected to the SDGs. We are working on an even stronger relationship between the GRI Standard and the SDGs. Organisations that start with sustainability reporting can choose to produce a more concise standalone report.

Since the SDGs promote an inclusive approach, it makes sense to report on all SDGs that the organisation has an impact on. In the pursuit of more effective reporting, it remains important to report on material issues. Materiality is defined as those aspects that generate significant economic, environmental or social impacts (as identified in step 2), whether positive or negative, as well as those that have a significant impact on the evaluations and decisions of stakeholders. This means that the report addresses the concerns and expectations formulated by the stakeholders, even if they do not fall under the already defined priority themes.

The list of material subjects of your organisation corresponds in principle to the identified strategic priorities as a result of step 2.

The reporting must reflect both the positive and the negative aspects of the performance in relation to these priorities. This will ensure that the report covers how the organisation complies with the basic responsibilities related to the SDGs; how it focuses on (potentially) negative effects on the SDGs; and how it uses its core competencies, technologies and solutions to further contribute to the realisation of the SDGs.

The KPIs chosen by your organisation when following the sustainability goals are in principle also relevant indicators for the sustainability report. These KPIs can be supplemented with additional indicators. Organisations can use independent external audit entities to improve the credibility and quality of their reports.

GETTING STARTED

Various actions can be taken to communicate within an organisation. Support can also be sought at CIFAL Flanders. CIFAL Flanders is one of the 16 international training centres of the CIFAL Global Network of UNITAR, the training and research institute of the United Nations. CIFAL Flanders offers the possibility of town hall meetings regarding SDGs. Cities and municipalities can also appeal to the various types of support that VVSG has developed for the integration of SDGs. Furthermore, the initiatives undertaken can be externally communicated via do.vlaanderen.be and www.mvovlaanderen.be

