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From global goals to local action
Nordic report 2018

"The idea is not only to work with the goals where we are already performing well. We need to figure out where we may be lacking in performance and also work from there."

Jette Runchel
Head of administration, Albertslund Municipality



What are the UN Sustainable Development Goals?

The Sustainable Development Goals (SDGs), otherwise known as the Global Goals or Agenda 2030, are a universal call to action, set by 193 nations at the UN General Assembly in 2015. The SDGs comprise 17 central goals and 169 targets, balancing the three dimensions of sustainable development: the economic, social and environmental dimension.

The SDGs recognise that ending poverty must go hand in hand with strategies that ensure economic growth and address social needs, including education, health, social protection and job opportunities, while tackling climate change and environmental protection. Governments have the primary responsibility for follow-ups and reviews at the national, regional and global levels in relation to the progress made in implementing the SDGs towards 2030.

The SDGs are a global benchmark that requires all UN member states to develop a national action plan for the implementation of the SDGs to track progress against the goals. However, while

action plans at the national level are mandatory, it is voluntary for local governments, municipalities and cities to develop SDG action plans.

Nonetheless, local governments, municipalities and cities are at the heart of the agenda as many of the critical and long-term decisions to be made about sustainable development are at the local level. As an example, municipalities make decisions about education, integration, urban design, transport systems, waste disposal and energy efficiency. Municipalities can also foster social inclusion and cohesion and create environments for productive investments, which in turn can generate jobs and enable innovation.

The private sector is a key partner for the municipalities. In collaboration with the public sector, companies can contribute with their knowhow, investments and creativity to address the challenges described by the SDGs.

Nordic landscape

Nordic frontrunners

The Nordic countries and their public institutions have a long tradition of advancing sustainable development. The Nordic countries have also been actively engaged in the formulation of the SDGs that came into effect in 2015, and the region is undoubtedly in the lead global when it comes to being closest to achieving the SDGs by 2030.

Nevertheless, in implementing the SDGs successfully, also the Nordic countries have work to do. Successful implementation will require that the Nordics, just as all other countries, understand not only their own strengths but also their own shortcomings in relation to the goals. For example, in finding answers on how to:

- Transition to a low-carbon society and reduce CO2 emissions per capita
- Cope with big shifts in demography
- Protect biodiversity and natural ecosystems
- Green the region's agricultural systems
- Tackle the increasing urbanisation and depopulation of small communities
- Include marginalised or vulnerable groups or communities into the educational system and labour market
- Reduce the amounts of solid waste generated per capital each day
- Steer away from mass consumerism and tackle the strain on natural resources
- Handle the growing challenges of extremism and radicalisation
- Address existing and future health challenges.



Overall, this report shows that there is a tendency that the SDGs are increasingly becoming a directory for many municipalities across the Nordic region. Through interviews with more than 181 municipalities in Denmark, Sweden, Finland and Norway, it is clear that visionary political and administrative municipal leaders are driving this development in close collaboration with local companies, civil society organisations and citizens.

The majority of the municipal leaders interviewed for this study want to lead by example, not only on longstanding priorities that are considered Nordic trademarks, for example education, equality, welfare, social protection and human rights, but also on several, if not most, of the relevant targets linked to the 17 goals.

Alignment first

Despite the fact that 3 in 4 of the Nordic municipalities regard the SDGs as important to their municipality, many of them use the agenda merely as a point of reference in communication. The interviews reveal that most municipalities tend to align existing activities and ambitions with the SDGs, rather than using the goals as an opportunity to take an outside-in look at existing ambitions, priorities and solutions.

Most Nordic municipalities do not see the SDGs as new in their own context but consider that the SDGs are a useful framework

for communication and outreach activities. Predominantly, the municipalities relate to the 17 overall SDGs and not the 169 underlying targets that specifically describe where the world needs to be in 2030.

Partnerships and innovation

Arguably, aligning activities with the SDGs and communicating sustainability efforts broadly can be powerful and can contribute to mobilising stakeholders around the agenda. It also makes good sense to start by getting an overview of how existing activities aligns with the SDGs today.

However, some of the interviewed municipalities also regard the SDGs as an opportunity to address challenges in a new way. Most see partnerships as a key enabler for innovation and more than 61 percent of the Nordic municipalities believe that the SDGs are a stepping-stone for new partnerships and that these partnerships can open the door to public innovation and growth opportunities. Furthermore, the majority of the Nordic respondents point to the private sector as a key partner together with NGOs, academia and public institutions.

Examples of opportunities where the SDGs can serve as drivers for new solutions include public healthcare, cleantech, old-age dependency, marine pollution, workplace recruitment of refugees, urban environments that can strengthen integration and health, plastic-free cities and prevention of early school leaving.

"Agenda 2030 and sustainability is very important and not just locally. The slogan for Sandviken is "Here the world is always present; here we feel at home and make each other better."

Ann-Katrin Sundelius
Head of administration, Sandviken Municipality

"The biggest challenge is that the municipalities need to acknowledge that the global goals also apply to us."

Håvard Gangsås
Head of administration, Bardu Municipality

Few have reached the full potential

Nordic municipalities are well positioned to stay in the lead of global sustainable development. However, few have realised the full potential of the SDGs today. Staying ahead requires that municipalities keep challenging their own way of working with innovation and that they find new methods to come up with solutions to societal and environmental challenges. Furthermore, taking the lead also increases the need for collaboration within and across the municipality administrations to ensure a holistic perspective and end-to-end solutions.

To catalyse the transition towards sustainable development, new platforms for forming partnerships with companies and new ways to engage citizens and other stakeholders will also be key. Finally, leading the way will require that the municipalities 'walk the talk' and, by this, start implementing sustainable practices in their own procurement processes and investment activities.

Barriers to localisation

The national governments of the Nordic countries acknowledge that the municipalities play a crucial role in the implementation of the SDGs. However, what they also have in common, it seems, is that there has not been a matching of expectations between the national level and the local level on the specific role of the municipalities in implementing the SDGs.

The lack of coordination and joint national initiatives is also reflected in the fact that none of the countries include the municipalities in the formal organisation and governance of the SDGs in their country.

Nordic landscape

Respondents

181 municipal leaders

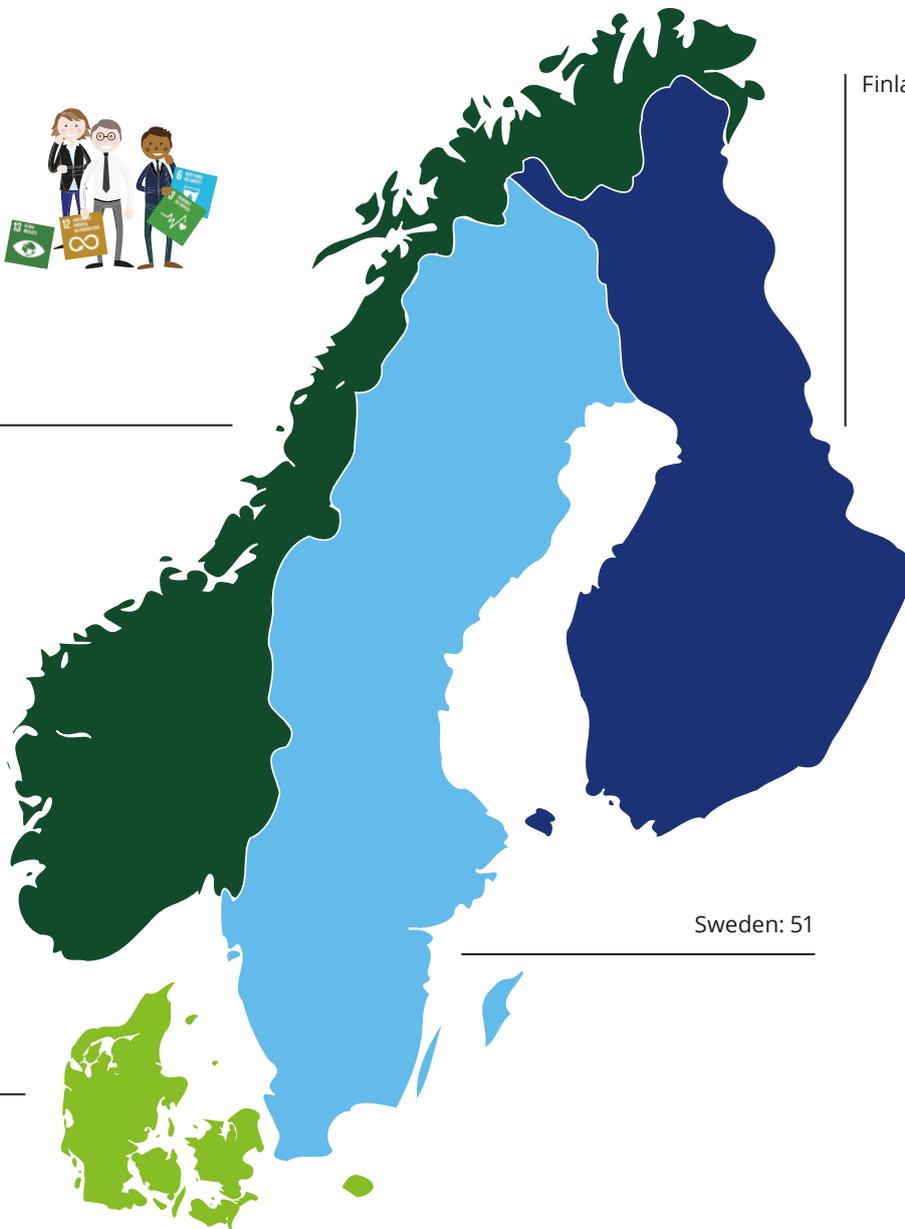


Norway: 51

Finland: 30

Sweden: 51

Denmark: 49



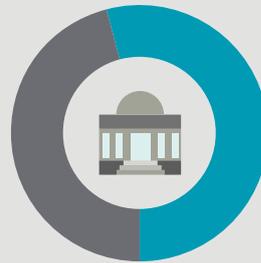
Familiarity

56% of the Nordic leaders state that they are very familiar or highly familiar with the SDGs.

However, both Sweden and Finland stands out. For Sweden, the respondents show exceptionally high familiarity with the SDGs (on average, 71% are very familiar with the SDGs), whereas for the Finnish respondents, the SDGs are still relatively unknown (on average, only 28% are very familiar with the SDGs).



Political endorsement



54%

of all Nordic municipalities experience local political endorsement of the SDGs from their city council.

Across the Nordics, 62% of the large municipalities, 54% of the midsized municipalities and 34% in the small municipalities experience local political support of the SDGs.

However, at country level, there are significant differences. Where 67% of the municipalities in Denmark and 70% of the municipalities in Sweden confirm they have local political support, only 34% in Finland and 25% in Norway say the same.

Importance to municipalities

72%

of the Nordic leaders view the SDGs as important or highly important to their municipality.

2%

only

of the Nordic leaders say that the SDGs are not important to their municipality.



Structured approach

60% of the Nordic municipalities have developed a plan for how to work with the SDGs.

Partnerships

61% of the Nordic leaders believe that the SDGs can be a stepping-stone for new types of partnerships, for example with businesses, the civil society and public institutions, to a high or very high extent.



SDG importance across the Nordic municipalities

The most prioritised SDGs across the Nordic municipalities are:

1. Sustainable cities and communities
2. Quality education
3. Climate action



Growth and innovation

60% of the Nordic leaders envision the SDGs as a door opener for growth and public innovation to a high or very high extent.

Country spotlight

Denmark



The Danish Ministry of Finance has developed a national action plan for the SDGs, and the Minister of Finance has been a key driver in its development in cooperation with all other ministries, civil society, the private sector and academia. Denmark presented its first voluntary national review of the SDG implementation in 2017.

The Danish national action plan states that the municipalities are the driving force behind the implementation of the SDGs in Denmark. This statement finds support in this report. Moreover, the Danish government expects to launch an SDG fund during 2018, which will invest in sustainable projects in developing countries. The fund is a partnership between the government and private investors.

Growing engagement

From 2017 to 2018, data shows a significant increase in both the level of familiarity and the perception of the importance of the SDGs in the Danish local context. In 2018, more than 80 percent of the Danish mid-sized and large municipalities answer that they are very familiar with the SDGs. In 2017, this was only 50 percent.

However, while more than half of the Danish municipalities regard the SDGs as important to their municipality in 2018, still only 1 in 3 Danish municipalities has a plan in place for how to implement the SDGs. Nonetheless, this is a positive step up from 2017, where only 1 in 10 had a plan in place.

In 2018, an increasing number of Danish municipalities will develop an SDG plan. Many municipalities have initiated a process in order to decide on how to localise the SDGs into plans, policies, visions and practice together with the newly formed city council¹ during the spring.

"The SDGs can provoke us to consider where there is a need for change and other types of solutions in the future, for example in healthcare."

Willy Feddersen
Head of administration, Haderslev Municipality

Local political support

Danish municipalities enjoy bigger endorsement of the SDGs from the local politicians than their peers do in Norway and Finland. 67 percent of the Danish municipalities experience political support for localising the SDGs, which suggests that sustainable development is starting to become part of the local political agenda as well as the administrative agenda in Denmark.

As in 2017, the environment-focused SDGs rate as the most important SDGs to the Danish municipalities. The municipalities reply that this is probably due to the long legacy of the environmental agenda in Denmark and the fact that the local Agenda 21² has been a Danish political instrument since 1994.

Innovation, growth and partnerships

The majority of the municipalities see great innovation and growth opportunities in the SDGs, primarily enabled by new types of cross-sector dialogue and partnerships with businesses, civil society, academia and educational institutions. Examples of opportunity areas mentioned by the Danish municipal leaders include circular economy and green growth, public schools and education, healthcare, welfare of senior citizens and new urban planning solutions.

Respondents



Small municipalities: 4



Midsized municipalities: 23



Large municipalities: 21

Familiarity of respondents

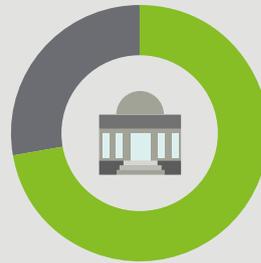
In the small Danish municipalities, 25% are very familiar or highly familiar with the SDGs.

In the midsized Danish municipalities 83% are very familiar or highly familiar with the SDGs.

In the large Danish municipalities 81% are very familiar or highly familiar with the SDGs.



Political endorsement



67%

of all the Danish municipalities experience local political endorsement of the SDGs from their city council.

- 50% of all the small Danish municipalities
- 75% of all the midsized Danish municipalities
- 76% of all the large Danish municipalities

Structure



Only 1 in 3 Danish municipalities have a plan in place for how to implement the SDGs.

Importance to municipalities

57%

of the Danish municipalities view the SDGs as important or very important.

Partnerships

57% of the Danish municipalities believe that the SDGs can be a stepping-stone for new types of partnerships, for example with businesses, civil society and public institutions, to a high or very high extent.



Priorities

The most prioritised SDGs across the Danish municipalities are:

1. Climate action
2. Affordable and clean energy
3. Sustainable cities and communities



Growth and innovation

52% of the Danish municipalities envision the SDGs as a door opener for growth and public innovation to a high or very high extent.

Country spotlight

Norway



Norway delivered its initial national review of the SDGs to the UN in 2016. In the report, Norway states, 'The SDGs will be a powerful driver for national policy action, international cooperation and collaborative partnerships.' The Norwegian Prime Minister is active as the co-chair of the UN Secretary-General's SDG Advocacy Group.

In Norway, ministries with sector responsibility are in charge of implementing and reporting on their respective SDGs in the annual budget process. The Ministry of Finance sums up the results in a national budget white paper, presented to the Parliament along with the state budget. Norway is actively supporting the SDGs at international and national level; however, the local municipal level is less visible in the national plan.

No revolution

Many of the Norwegian respondents point to the fact that they have been working with sustainability themes for a long time, and that some of the themes of the 17 goals are not new in their context. They highlight education, health and urban planning as examples of strategic themes that they have been working with for a number of years.

Despite this and the fact that 84 percent of the Norwegian municipalities view the SDGs as very important to them, only few have plans or strategies in place referring directly to the SDGs. However, like in the rest of the Nordic municipalities, most

Norwegian municipalities have plans for selected sustainability themes, for example the themes mentioned above, or marine pollution, green growth and integration.

As the municipality plans are renewed, either as part of the regular cycle or in connection with the municipal merger process, taking place in connection with the Norwegian municipality reform³, some of the municipalities expect to structure their new municipality plans in alignment with the SDGs.

"In order to reach these goals, we need to work with social, financial and environmental sustainability. Together, these areas will create sustainable development. Cooperation, goal number 17, is the key."

Lars Henrik Bøhler
Councilman, Oppedal Municipality

Barriers to localisation

Small municipalities in Norway see other barriers to SDG localisation than the large municipalities do. Some large municipalities point to the need for changing mindsets and ensuring awareness and local interest in the SDGs. Many small and midsized municipalities, however, tend to underline the lack of resources, capabilities and available time to focus on the SDGs in their local context. Partnerships are highlighted as an important enabler for overcoming this barrier.

As more than 50 percent of all municipalities in Norway have less than 5000 citizens, finding ways to support these municipalities in working with the SDGs could be a way to advance localisation of the SDGs in Norway.

Respondents



Small municipalities: 10



Midsized municipalities: 22



Large municipalities: 19

Familiarity of respondents

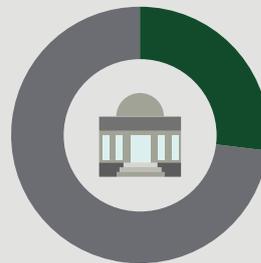
In the small Norwegian municipalities, 30% are very familiar or highly familiar with the SDGs.

In the midsized Norwegian municipalities 23% are very familiar or highly familiar with the SDGs.

In the large Norwegian municipalities 63% are very familiar or highly familiar with the SDGs.



Political endorsement



25%

of all Norwegian municipalities experience local political endorsement of the SDGs from their city council.

- 10% of all the small Norwegian municipalities
- 23% of all the midsized Norwegian municipalities
- 42% of all the large Norwegian municipalities

Structure



Only 1 in 4 Norwegian municipalities has a plan in place for how to implement the SDGs.

Importance to municipalities

84%

of the Norwegian municipalities view the SDGs as important or very important.

Partnerships

57% of the Norwegian municipalities believe that the SDGs can be a stepping-stone for new types of partnerships, for example with businesses, civil society and public institutions, to a high or very high extent.



Priorities

The most prioritised SDGs across Norwegian municipalities:

1. Good health and well-being
2. Quality education
3. Sustainable cities and communities



Growth and innovation

About 50% of the Norwegian municipalities envision the SDGs as a door opener for growth and public innovation to a high or very high extent.

Country spotlight

Sweden



It is the ambition of the Swedish government that Sweden will become a frontrunner in the implementation of the SDGs - both at home and by contributing to the global implementation of the goals. In Sweden, each minister is responsible for the implementation of the SDGs within their area of responsibility.

In addition to this, two ministers have special overarching responsibilities; the Minister for Public Administration is responsible for coordinating and promoting the implementation of the agenda nationally, whereas the Minister for International Development Cooperation and Climate leads the work with Sweden's contributions to international implementation through the Policy for Global Development and the Swedish development cooperation that channels support to developing countries.

Under the ministers, there is a small consultation group consisting of state secretaries from the Ministry of Finance, the Ministry for Foreign Affairs, the Ministry of the Environment and Energy and the Ministry of Enterprise and Innovation. The government offices have an inter-ministerial working group on the SDGs, in which all ministries participate⁴. Sweden has not yet adopted a national action plan, but during the spring 2018, the government hosted a hearing on the suggested SDG action plan for 2018-2020.

Collaboration with business

Most Swedish municipalities are very positive towards the SDGs

and no less than 80 percent of the respondents view the SDGs as important to their municipality.

On the question of partnerships, innovation and growth opportunities, the Swedish municipalities are unanimous in their responses. Public-private partnerships are highlighted as a key enabler of innovative solutions, particularly in terms of tackling the strain on natural resources. Examples include cleantech, climate proofing, smart cities, circular economy, sharing economy and food production. However, also education is a recurring example.

"This should be a natural part of our way of working and our guiding principles for how we work with the municipality's challenges and developments."

Andreas Norbrant
Head of administration, Malmö Municipality

Waiting for a clear direction

In the majority of the Swedish municipalities, the administration has support from its local political level to work with the SDGs. Despite this, the larger part of the respondents do not have a specific SDG plan in place yet. However, most of the respondents have a sustainability agenda, which has also been aligned with local context.

Many of the Swedish municipal leaders also mention that the Swedish government directives have not been clear enough, which has left some municipalities on standby awaiting clear directives.

Respondents



Small municipalities: 10



Midsized municipalities: 17



Large municipalities: 24

Familiarity of respondents

In the small Swedish municipalities, 80% are very familiar or highly familiar with the SDGs.

In the midsized Swedish municipalities, 65% are very familiar or highly familiar with the SDGs.

In the large Swedish municipalities, 67% are very familiar or highly familiar with the SDGs.



Importance to municipalities

80%

of the Swedish municipalities view the SDGs as important or very important.

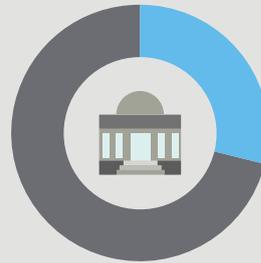
Priorities

The most prioritised SDGs across Swedish municipalities:

1. Sustainable cities and communities
2. Climate action
3. Quality education



Political endorsement



70%

of all the Swedish municipalities experience local political endorsement of the SDGs from their city council.

- 70% of all the small Swedish municipalities
- 65% of all the midsized Swedish municipalities
- 75% of all the large Swedish municipalities

Structure



Only 1 in 3 Swedish municipalities has a plan in place for how to implement the SDGs.

Partnerships

60% the Swedish municipalities believe that the SDGs can be a stepping-stone for new types of partnerships, for example with businesses, civil society and public institutions, to a high or very high extent.



Growth and innovation

67% of the Swedish municipalities envision the SDGs as a door opener for growth and public innovation to a high or very high extent.



Country spotlight

Finland



Finland's approach to SDG implementation is closely tied to the national strategy for sustainable development known as The Society's Commitment to Sustainable Development or Commitment 2050⁴. It was launched in 2013 and thus predates Agenda 2030, but Commitment 2050 was subsequently updated to align directly with the SDGs. The strategy is overseen by The Finnish National Commission on Sustainable Development, a secretariat with representation from various ministries.

Finland has published a national report on SDG implementation and expects to evaluate progress in 2018. The national strategy features an online platform that invites companies, educational institutions, political parties, cities and other actors to make public commitments towards sustainability. Around 73 percent of the Finnish municipalities have made some kind of commitment to Commitment 2050.

Similar sustainability themes

Finnish municipal leaders generally have a clear understanding of the importance and urgency behind the SDGs, and the overall drive to implement sustainability-related goals is strong. However, for most of the Finnish municipalities, the SDGs are not the starting point for their strategy or plans.

Many state that sustainability themes similar to the SDGs, such as smart cities, sustainable food, climate action and equal opportunities are already integrated into local decision-making.

"The SDGs should be seen as part of a municipality's strategic planning, with the targets and activities viewed carefully as a whole."

Erkki Välimäki
Development Director, Seinäjoki Municipality

This could explain why the Finnish municipalities are generally not very familiar with the SDGs compared to their Nordic peers. Moreover, while 90 percent of the municipalities cite that they have plans or strategies in place to work with sustainability, only some of them refer directly to the SDGs^A.

Innovation and public-private partnerships

Most of the Finnish respondents (73 percent) see great potential for the SDGs to inspire public innovation and public-private partnerships. Multiple municipalities have ongoing pilot projects within mobility, energy transition and inclusive community development. The use of collaborative forms of development is also increasing, including open public development forums, grass-root communities and hackathons where the knowledge and enthusiasm of citizens can be taken onboard and used in the SDG work.

Barriers to localisation

Several municipalities highlight the importance of a rationale detailing the benefits of the SDGs for the purpose of determining budget allocation. Many Finnish municipalities also emphasise the need for changing the common opinion of the SDGs as an expense rather than as competitive advantages, in order to increase investment in the SDGs. Many of the respondents also voice a desire for more practical methods to raise awareness on sustainability issues. Generally, Finnish municipalities call for more commitment.

In Finland, 43 percent of the total number of municipalities have less than 5000 citizens. Finding ways to support small municipalities could therefore be a way to advance SDG localisation in Finland.

Respondents



Small municipalities: 5



Midsized municipalities: 8



Large municipalities: 14

Familiarity of respondents

In the small Finnish municipalities, 40% are very familiar or highly familiar with the SDGs.

In the midsized Finnish municipalities, 11% are very familiar or highly familiar with the SDGs.

In the large Finnish municipalities, 32% are very familiar or highly familiar with the SDGs.



Importance to municipalities

77%

of the Finnish municipalities view the SDGs as important or very important.

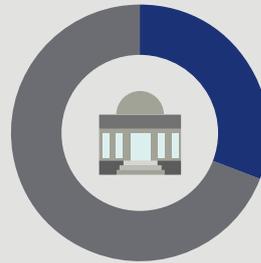
Priorities

The most prioritised SDGs across the Finnish municipalities:

1. Sustainable cities and communities
2. Good health and well-being
3. Climate action



Political endorsement



34%

of all the Finnish municipalities experience local political endorsement of the SDGs from their city council.

- 20% of the small Finnish municipalities
- 44% of the midsized Finnish municipalities
- 38% of the large Finnish municipalities

Structure



9 in 10 Finnish municipalities have a plan in place for how to implement the SDGs or related themes.^A

Partnerships

70% of the Finnish municipalities believe that the SDGs can be a stepping-stone for new types of partnerships, for example with businesses, civil society and public institutions, to a high or very high extent.



Growth and innovation

About 73% of the Finnish municipalities envision the SDGs as a door opener for growth and public innovation to a high or very high extent.



Localising the SDGs

Municipalities can localise the SDGs at different levels. The insights from this report suggest that the municipalities work at three different levels of engagement:

1. Align and communicate
2. Stimulate
3. Innovate

The majority of the Nordic municipalities, who are working with the SDGs today, operate at level 1 and a smaller part works at level 2 or 3 to some extent. However, many municipal leaders recognise the potential of working more in depth with the SDGs and view the global goals as a stepping-stone for catalysing partnerships and public innovation (level 3). However, few have fully unleashed this potential today.

1. Align and communicate

Objective: To showcase and communicate how current initiatives relate to the SDGs in order to engage a broader group of stakeholders such as private companies, NGOs and citizens, who are becoming increasingly interested in the global agenda.

Questions for consideration:

- In which ways do our existing activities and policies contribute to reaching the 169 targets under the 17 SDGs by 2030?
- How can we use the SDGs to support our local storytelling to key target groups, for example students, families, tourists, corporate clusters, international companies – what is our edge?
- In which ways can the SDGs be a point of reference in our dialogue or partnerships with citizens, the private sector, public institutions or civil society organisations?



"The Global Goals support us in talking about our efforts in a global context. It is important that we focus on the global issues that are also relevant to us, for example healthcare, climate, migration and the rising pressure on free trade."

Henning Haahr Pedersen
Head of administration, Odder Municipality

2. Stimulate

Objective: To stimulate SDG impact from key activities. Examples include adopting sustainable procurement policies that address themes like energy, construction and housing, transport and food services. Another way is to ensure that investment policies include SDG impact criteria. A third way is to support local businesses in advancing solutions to meet the SDGs within their context.

Questions for consideration:

- How can we design our municipality plan, our strategy or vision to stimulate positive impact on the SDGs?
- How can we adjust our procurement policies to incentivise suppliers to contribute with solutions that also address the SDGs?
- How can we nurture a local business environment that will stimulate innovation in relation to the SDGs and generates jobs?



3. Innovate

Objective: To come up with new solutions to existing societal or environmental challenges by mobilising new partners and resources. New innovative solutions could be part of the answer to existing challenges like high unemployment rates in certain areas, extremism and radicalisation, higher costs and decreasing quality in elderly care, or the need for improving road safety for cyclists in certain regions.

Questions for consideration:

- Are our measures towards sustainable development going in the right direction – are we doing the right things?
- What are the most crucial challenges in our municipality in relation to the 169 targets under the 17 SDGs?
- Which types of solutions can we develop to address existing challenges within core municipal services, for example through partnerships?

"Many of the goals are challenges without simple answers and several solutions are possible. As a consequence, public innovation can be a key component in the work with these goals."

Regine Aklestad
Planner and adviser on environment and development,
Volda Municipality



Study scope

2018 is the second year that Deloitte develops a report on the localisation of the SDGs. The first report, published in June 2017, covered Danish municipalities only. In this second version, published June 2018, the scope covers municipalities in Denmark, Norway, Sweden and Finland.

The report is based on data from interviews conducted primarily with heads of administration in the four countries during the period from 20 February to 20 April 2018. In some instances, interviews have been conducted with other municipal leaders with special insight into the SDGs.

Number of interviews conducted:

- 49 in Denmark
- 51 in Sweden
- 30 in Finland
- 51 in Norway.

Taxonomy

- Small municipalities: Less than 20,000 citizens.
- Midsized municipalities: between 20,000 and 50,000 citizens.
- Large municipalities: More than 50,000 citizens.

Interview questions were rated on a 1-5 scale, 1 being the lowest score and being 5 the highest score.

Methodology limitations

^AIn the report, we have respected the subjective answers of each respondent. Therefore, both direct and indirect approaches have been included in the data.

The study builds on data from interviews, where the municipal leaders have done a self-assessment on their approach to the SDGs, an approach which carries the risk of bias.

For the individual countries, sample size is relatively small, especially when breaking down municipalities into three sizes, small, medium and large.

References

1. Danish local elections were conducted in November 2017 and many respondents put forward that they have initiated a process with the new city council on the SDGs.
2. Agenda 21 is the action plan for sustainable development adopted at the UN Conference on Environment and Development in Rio de Janeiro in 1992. Local Agenda 21 is the local implementation of the plan, which is mandatory in Denmark.
3. Norwegian municipality reform, initiated in 2014 to merge 428 municipalities into 356. The reform is to be implemented by January 2020. Link to the reform (in Norwegian): <https://www.regjeringen.no/no/tema/kommuner-og-regioner/kommunereform/kommunereform/id2548377/>
4. Commitment 2050, also known as the Society's Commitment to Sustainable Development is the Finnish national strategy for SDG implementation. Link to the strategy: <https://commitment2050.fi/>

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