

Romancing the SDGs: Matching concepts with implementation in Indonesia)

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Abstract

The United Nations' Sustainable Development Goals (UNSDGs) is a powerful concept, yet their implementation is problematic. The 17 goals to be achieved by 2030 are broken down into 169 targets and 232 interrelated indicators. Some goals such as (1) poverty elimination, (2) zero hunger (3) better healthcare, and (4) quality education support each other. Yet, accomplishing goal (9) industry, innovation, and infrastructure, for example, will likely have to involve sacrifice in the achievement of (6) clean water and sanitation, (14) life below water and (15) life on land, or vice versa. Hence, effective governance settings: the systematic structure of actors steered by certain instruments such as rules, agreements and regulations, in which these structures create effective collaboration among all actors, are pivotal for achieving the 17 goals.

Establishing effective governance settings in Indonesia, however, is challenging. Indonesia consists of 548 local governments and 43 ministries located on more than 13,000 different islands spanning 5,150 kilometers. Indonesia has been exemplary in pursuing UN recommendations on SDGs, but its achievements to date do not reflect this effort. We argue that the current governance settings for the implementation of SDGs in Indonesia are not yet effective enough to enable the governance actors to collaborate and achieve mutual goals.

We conducted an evaluation of the governance setting for the implementation of SDGs in Indonesia. We applied commonly accepted auditing standards developed by INTOSAI (International Organization of Supreme Audit Institutions) and used Gephi 0.9.1 software for illustrating the regulatory coordination, or the lack of it, among public institutions. We found that Indonesia's governance setting is not yet effective and that the UN's governance setting is partly responsible for this situation.

Our study concluded that 1) In calling for "localizing SDGs" the UN should explicitly include both issues based and location based approaches for implementation. In order to "leave no one behind" it would help if the UN addressed the needs for effective governance and governance settings explicitly in the goals and/or targets. 2) Indonesia should fit the UN recommendations into its own governance settings. Indonesia's current governance settings are lacking some important features if it is to effectively support the implementation of the SDGs. Thus this country needs to adopt and adapt the UN recommendation before attempting any implementation.

Keywords: SDGs, trade-off, governance audit, Indonesia.

The United Nations (UN) Sustainable Development Goals (SDGs) is a powerful concept. This continuation of the Millennium Development Goals (MDGs) provides a strategy for all countries worldwide to achieve altruistic goals by 2030, including eliminating poverty and hunger (Sachs 2012, UN FCCC 2015). The 17 goals, elaborated into 169 targets and 232 indicators, accommodate all economic, environmental and social aspects of development (UN General Assembly 2015). The UN suggested “governing through goals” to emphasize that the interrelated 17 goals should be viewed as a nonbinding governance setting; “localizing SDGs” to allow any country adopting the goals based on its unique national and sub national contexts (UNDP 2019); and “leave no one behind” to ensure that every person is included in the implementation (UNDP 2018).

Implementation, however, has proven to be problematic. The conflicting natures of economic, environmental and social aspects of development raise the issue of trade-offs (Nilsson, Griggs, and Visbeck 2016, Spaiser et al. 2017). “Leave no one behind” means that a participating country needs to orchestrate many stakeholders –governments, communities, philanthropic entities, NGOs and business entities- into achieving the same 17 goals (Bernstein 2017). “Governing through goals” and “localizing SDGs” has created some controversies about how to adopt the 17 goals into a country’s national and sub national goals (Xue, Weng, and Yu 2018). The UN has provided assistance (UN Secretary General 2019). It initiated fund pools, volunteers and learning activities for countries with limited resources (Rodrigo, Allio, and Andres-Amo 2009). Also, the UN collaborates with OECD (the Organization for Economic Co-operation and Development)¹ to establish frameworks for policy coherence. Still, concerns regarding how to actually govern the extensive goals with their many complex interconnections has not been addressed (Niestroy and Meuleman 2015, Bowen et al. 2017).

The implementation of the SDGs is particularly challenging for a country as diverse as Indonesia. Its archipelagic territory spans 5,050 kilometers and more than 13,000 islands (Harmantyo 2010). Social, cultural, political and ecological differences abound. Its state governments consist of 43 ministries and 548 sub national governments (Peraturan Menteri Dalam Negeri 2017). Indonesia has been involved in the SDGs since 2012 and has been an exemplary participating country by accommodating all of the UN recommendations (UNDP Indonesia 2015). Several regulations regarding SDGs were already established by 2015. These were to set up the organizational structure (Peraturan Presiden Republik Indonesia 2017) and to synchronize the 169 targets into Indonesia’s national and sub national goals (Bappenas 2017).

Yet, its progress in some goals seem to be cases of isolated success when compared to other goals (Gaspar et al. 2019). In an attempt to achieve goal 9 (infrastructure), for example, Indonesia has initiated massive infrastructure projects since 2015 (Kim 2019). Yet, some indicators for goal 8 (economic growth and employment), such as increased GDP², decreased poverty rates and lower unemployment rates have changed only insignificantly over the last four years, when achieving goal 9 should have a positive impact to goal 8 achievement (Virianita et al. 2019, Elson 2019, Negara 2019). Moreover, these infrastructure projects conflicted with some projects for achieving goal 15 (life on land) such as biodiversity conservation (Alamgir et al. 2019). These situations have led us to question whether or not the current governance setting is effective or if there is room for improvement.

¹ an intergovernmental organization of 36 developed countries and a UN observer

² Gross Domestic Product

We argue here that the current governance setting is not effective for Indonesia to simultaneously achieve all 17 goals. Governance settings: the systematic structures of actors steered by certain instruments such as rules, agreements and regulations, should promote synergistic collaboration among governance actors in achieving their mutually agreed goals (Sicilia et al. 2016, Waage and Yap 2015). The UN with all its systems of organization and its country members is an example of a metagovernance setting, a governance over self-regulating sub-governances. In contrast, Indonesia is an example of multilevel governance setting, a more formally binding governance consisting of a hierarchy or chain of authority, but in itself each level in the hierarchy is a sub-governing system. (Bulkeley and Betsill 2005). We assessed the effectiveness of Indonesia's governance setting using five criteria from the literature and tested these criteria using standardized performance auditing procedures and Actor Network Analysis. Our results show that Indonesia's governance settings for the implementation of SDGs are not yet effective and that the UN might have contributed to this ineffectiveness through disconnections between promotional catchphrases and actual recommendations.

We suggested that there is scope for the UN to improve the coherence between its promotion of the goals and its recommendations, while Indonesia should adapt –not merely adopt- the UN recommendations according to Indonesian governance settings.

2. Effective governance setting

Governance refers to collaborative processes that occur when governance actors—people or organizations- are driven towards the same goals. (Ansell and Torfing 2016). A governance setting is the systematic structure of governance actors based on rules, agreements and regulations that determine the pattern of interactions among the actors. Indonesia's multilevel governance, for example, consists of ministries, provinces, districts and municipalities with their separate sub-governance arrangements. A governance setting is deemed effective if the designated structure creates synergistic collaboration among its actors in achieving shared goals. Thus, different kinds of actors and interactions call for different types of governance settings to effectively drive the actors into achieving their shared goals (Sørensen and Torfing 2009).

There has been abundant research exploring the question of what makes governance settings effective. Here, we synthesized five characteristics which we use as criteria in this study. (1) Effective governance settings attain **coherent policies** across different locations, levels, timeframes and leadership modes due to a sound understanding of policies, problems and opportunities. Coherence is achieved when both vertical policies -international, national and sub national-, and horizontal policies – those relating to environment, agriculture, mining, infrastructure and industry- are synchronistic and consistent. (2) All governance actors **interact synergistically in decision making** while still maintaining budgets and optimizing costs. This means that the interactions among governance actors should be either complementary, playing roles other actors do not play, or substitutable, playing the same roles as other actors so that actors can replace one another. (3) Policies are implemented smoothly due to **continuous coordination** as well as **sound legitimacy and well distributed responsibilities**. Coordination should enable feedback during implementation, legitimacy should be rooted in strong legal standings and the distribution of duties should bear no conflicts of interest (4) Effective governance settings demonstrate **adequate flexibility** in finding solutions to policy problems and public service issues especially in responding to the dynamics of public demands, preferences

and socioeconomic condition, (5) All governance actors contribute to **cognitive, strategic and institutional learning**. Effective governance settings need to develop future collaboration, interdependency, and mutual trust. Hence, comparable capacities over all governance actors are crucial (Termeer et al. 2011, Sørensen and Torfing 2009, Lambin et al. 2014, Jessop 2002, Koppenjan and Klijn 2004, Scharpf 1988, 1994, Dale, Vella, and Potts 2013, Sayer et al. 2015, Ostrom 1990). These five characteristics are basic requirements for developing effective governance settings.

5. Methods

We used a performance audit framework to assess the effectiveness of Indonesia's governance setting for implementing the 17 goals and 169 targets of the SDGs. There are other approaches for assessing governance such as using quantitative scoring and qualitative checklists (Yont, Allen, and Zhou 2018, Santiso 2001, Dearden, Bennett, and Johnston 2005). However, auditing is more practical and replicable. An audit is a comparison of "what should be" (the criteria) with "what has been" (the condition) (Mautz and Sharaf 1961).

Following the standard performance audit framework of ISSAI (International Standards for Supreme Audit Institutions) the audit was conducted in eight stages. (1) **Audit objective** is the goal to be achieved. In this audit, the goal was to assess whether or not the current governance setting is likely to enable achievement of the 17 goals and 169 targets by 2030. This objective is then formulated into a researchable (2) **audit question**: "is the current governance setting effective for achieving the 17 goals and 169 targets by 2030?". We then determined our (3) **audit criteria**, which are the ideal answers that we wished to receive. These are the five criteria described in the paragraph above. We utilized several (4) **audit methods** such as document validation, interviews, observation and analytical reviews using actor network analysis. The result of implementing these methods are the (5) **audit evidence** supporting our portrayal of the actual conditions. The criteria are corroborated with audit evidence to identify (6) **audit findings**, which is basically the gap between criteria and audit evidence. Similar audit findings that display certain patterns of problems is the (7) **audit conclusion**. Any suggestion by auditors for more effective governance setting is proposed in (8) **audit recommendations** (ISSAI 2016).

We conducted research to collect audit evidence for each of the criteria. We scrutinized available data regarding the policies for the adoption of SDGs in Indonesia, such as UN agendas/agreements and Indonesia's legislation. We gathered evidence of the coherence of multi-sectoral and multilevel policies through government documents, interviews and online websites, news or databases. From the regulations, we identified and mapped an actor network, using Gephi.0.9.1 software to illustrate the governance settings available to support the implementation of the SDGs from ministries to local governments (Bastian, Heymann, and Jacomy 2009).

We analyzed the governance settings within three layers. The first layer is the UN systems level. This is where the UN entities, either agencies, programs, or funds occur and where the OECD occurs. The second layer is the country level, which for Indonesia involves the 43 ministries, the four national SDG working groups and the UN entities with specific agendas within Indonesia. The third layer is the local level, where the 548 local governments each having 30+ local agencies interact with four local working groups from each local government and at least 129 ministries'

directorates at regional level. However, in the actor network diagram below (Fig. 2) we portrayed only one local government to reduce complexity and streamline the illustration.

6. Results (audit finding)

Our findings revealed gaps between criteria and conditions as follows. (1) Indonesia's current policies are not entirely coherent with the implementation of SDGs (2) The interactions of governance actors are non-synergistic. (3) The governance setting lacks legitimacy and an equitable distribution of responsibilities. It also possesses (4) inadequate versatility to respond to the dynamics of situations that might arise and (5) the goals are not familiar to many government officials as well as people in general. We also found that the current governance setting of the UN might have contributed to the incoherent policies and the non-synergistic governance setting in Indonesia.

4.1. Policy coherence

Vertically, policies regarding SDGs from The UN to the country and local level are coherent. Under the coordination of Bappenas (The Ministry of National Development Planning), Indonesia has successfully mapped the 17 SDGs into its own national "Nawa Cita" or the nine goals (Soleman and Noer 2017). Nawa Cita provides overarching strategies such as to protect and provide a safe environment for all Indonesians (Nawa Cita 1) and develop a trustworthy government (Nawa Cita 2). Moreover, the 169 targets and 232 indicators have also been devolved to Indonesia's national long term (RPJP) and midterm (RPJMN) plans (Sub Direktorat Statistik Lingkungan Hidup Badan Pusat Statistik 2016). Impressively, Indonesia has produced its National Action Plan reports for the UN High Level Forum which has been cascaded down to its 548 province, district, and municipality action plans (UNDP Indonesia 2015, Bappenas 2017).

Horizontally, however, the policies among goals and targets are incoherent. At the UN level, some are synergistic and some require trade-offs (Mainali et al. 2018, Griggs et al. 2014, Nilsson et al. 2018). Goals such as (1) eliminate poverty (2) end hunger (3) provide good health and (4) deliver education are likely to support one another. Yet, goal (6) clean water and sanitation, (14) life below water and (15) life on land, are potentially contradicting goal (9) industry, innovation, and infrastructure, or vice versa (Morrison-Saunders and Pope 2013, Spangenberg 2017, OECD 2016). Looking into the targets, similar patterns are present. Within the energy sector, for example, about 69 targets are incoherent with one another (Nerini et al. 2018). Likewise, at the country and local levels, Indonesia's policies are also incoherent. Simultaneous implementations of different targets within the same areas by different institutions have augmented conflicting policies among ministries over land allocations (Harahap et al. 2017). The Ministry of Environment and Forestry (MoEF) has triggered some conflicts with other ministries and local stakeholders since the implementation of its national peat protection policy in 2015 (Baskoro, Kusmana, and Kartodihardjo 2018). While peat protection policy is consistent with the UN Environment Programme (UNEP), its implementation in Riau –a province where peatlands have already been licensed for plantations and industrial forests-, contradicts the policies of the Ministry of Agriculture (MoA) aiming at national food security (goal 2), and the Ministries of Trade (MoT) and Industry (MoI) aiming at more export commodities and production both supporting the economic growth (goal 8) (Sari et al. 2019).

We also found that some SDG catchphrases are problematic for implementation at national and local levels. The UN promotes "localizing the goals", suggesting that a country should devolve the 169 targets into local policies through a contextual issues approach (OECD 2015). While this

recommendation is theoretically justified, issues based approaches are not universally applicable (Pradhan et al. 2017). Indonesia, with its widely diverse 548 local governments, have faced challenges to devolve all SDG targets to local contextual issues (Brodjonegoro 2018). Five widely contrasting landscapes in Indonesia illustrate this point (Figure 2). Jakarta –being a modern and rich city- focuses its strategic policies on issues of distributing wealth and reducing social gaps between the poor and the rich (Pemerintah Provinsi DKI Jakarta 2018). Riau province with its oil and mining concessions and the marginalized local Melayu people emphasizes the promotion of the Melayu culture, creating more employment opportunities and a fairer distribution of wealth (Pemerintah Provinsi Riau 2014). In contrast, Malinau –being a land locked district- mostly concentrates on making its remotely located people financially independent through GERDERMA or the ‘Self-sufficient Villages’ program³ (Pemerintah Kabupaten Malinau 2016). Central Maluku, being poor, remotely located on the island of Seram but rich in natural resources has focused on attracting more investors and improving livelihoods and promoting education and healthcare. It also aims at more resilience in the face of climate change and natural disasters (Pemerintah Kabupaten Maluku Tengah 2018). In contrast, West Nusa Tenggara (NTB) province, located on a less resource rich island with a history of earthquakes, relies heavily on tourism and focuses its strategic policies on social capital, tourism facilities and self-resilience (Pemerintah Provinsi Nusa Tenggara Barat 2019). Not all targets are equally relevant to these five examples, while some targets are simply irrelevant to local contexts. Yet, as Indonesia synchronized each of 17 goals and 169 targets into its national and sub national policies, local governments feel obliged to accommodate irrelevant targets into their local policies (UNDP Indonesia 2015).



Figure 1: five landscapes in Indonesia. DKI Jakarta city (black square), Riau province (red square), Malinau district (purple square), NTB province (green square) and Central Maluku (yellow square)

4.2. Synergistic interactions of governance actors

³ Under this program, the local government of Malinau distributes monthly cash payments to every village in Malinau to be used for the public interest through whichever mechanisms they see as most suitable

Interactions among actors at the UN level, across multilevel and multisector arrangements are mostly synergistic with one another. As a metagovernance actor, the UN does not establish new structures for the implementation of SDGs. Rather, the UN assigns UNDP (the United Nations Development Programme) to coordinate 40+ UN entities to support the achievement the 17 goals and 169 targets under the UNSDG⁴ program (Niestroy and Meuleman 2015). This “non-governed governance”⁵ seems to stimulate UN entities to complement each other (Bernstein 2017). The UNDP networks span 165 countries (UNDP 2017) where this organization is responsible for organizing funding, volunteers, and institutional partnerships for the implementation of SDGs (UNDP 2019). The 40+ country level UN entities synchronize their agendas with the SDGs targets and are obliged to report to both UNDP as a coordinator and the 40+ UN entities at the headquarters as their parent entities (Blewitt 2015). Meanwhile, the UN headquarter entities including the UNDP report to the UN Secretary General (United Nations Economic and Social Council 2016). UNDP also synergistically interacts with both UN Department and international non UN organizations including companies, non-profit organizations, communities, and developed countries, especially to accelerate poverty eradication, structural transformation, and resilience to crises and shocks (UNDP 2017). UNDP is quite successful in coordinating SDG stakeholders and this structure of governance at the UN level is coherent and effective.

The UN’s meta-governance structure however fails in the Indonesian context due to the multi-level governance setting of the country, which is highly regulated and hierarchical (Undang Undang Dasar Republik Indonesia 1945). Responsibilities for the adoption of SDGs are devolved to two major activities: planning and implementation. Bappenas (the Ministry of National Development Planning), Working Groups (non-governmental panels from businesses, philanthropic entities, civil society organizations, and academics) and Bappeda (the Development Planning Agency from local governments) hold the responsibilities of planning the adoption of the SDGs. These three organizations are responsible for organizing the collaboration with non-government actors, coordinating the ministries and local agencies, and consolidating the reports. On the other hand, ministerial directorates and agencies from local governments are responsible for the implementation. These government institutions are also responsible for monitoring the implementation under the coordination of the Ministry of Internal Affairs. Meanwhile the Supreme Audit Board is responsible for evaluating the uses of public assets and funds.

The president has instructed ministries and local governments to adopt and implement SDGs based on similar issues, and to orchestrate collaboration between governments and different stakeholders (Peraturan Presiden Republik Indonesia 2017). Yet, with only 865 personnel, Bappenas lacks the capacity to reach out to the 548 sub national entities, especially when neither Bappeda nor the working groups report directly to this ministry (Keputusan Menteri Perencanaan Pembangunan Nasional 2017). As a result, SDGs targets and indicators were adopted well into national and sub national policies (UNDP Indonesia 2015), but this alignment fails when it comes to implementation. Local governments are alienated during implementation (figure 2) as the multilevel governance setting does not support strong collaboration between local and national entities or among different stakeholders (Peraturan Presiden Republik Indonesia 2010, Undang Undang Republik Indonesia 2004).

⁴ United Nations Sustainable Development Group is a UN program where 40+ UN entities collaborate and accommodate SDGs into their agendas

⁵ The UN system is the official organizational structure of UN entities, such as special agencies, funds, programmes, department and offices, etc

The attempt to adopt “leave no one behind” by establishing thematic Working Groups (WG), is also problematic. The four themed working groups: social (WG1), economics (WG2), Environment (WG3) and Justice and Governance (WG4) are administered under the WG general secretariat (Keputusan Menteri Perencanaan Pembangunan Nasional 2017). Problems arise since the working groups are non-hierarchical but ministries and local agencies are. While the groups might provide valuable feedback and assistance to the government institutions, they cannot directly complement or substitute government programs or budgets. Under the hierarchical nature of Indonesia’s multilevel governance, funding for feedbacks and assistance should first be built into the official budget and program planning before they can be implemented.

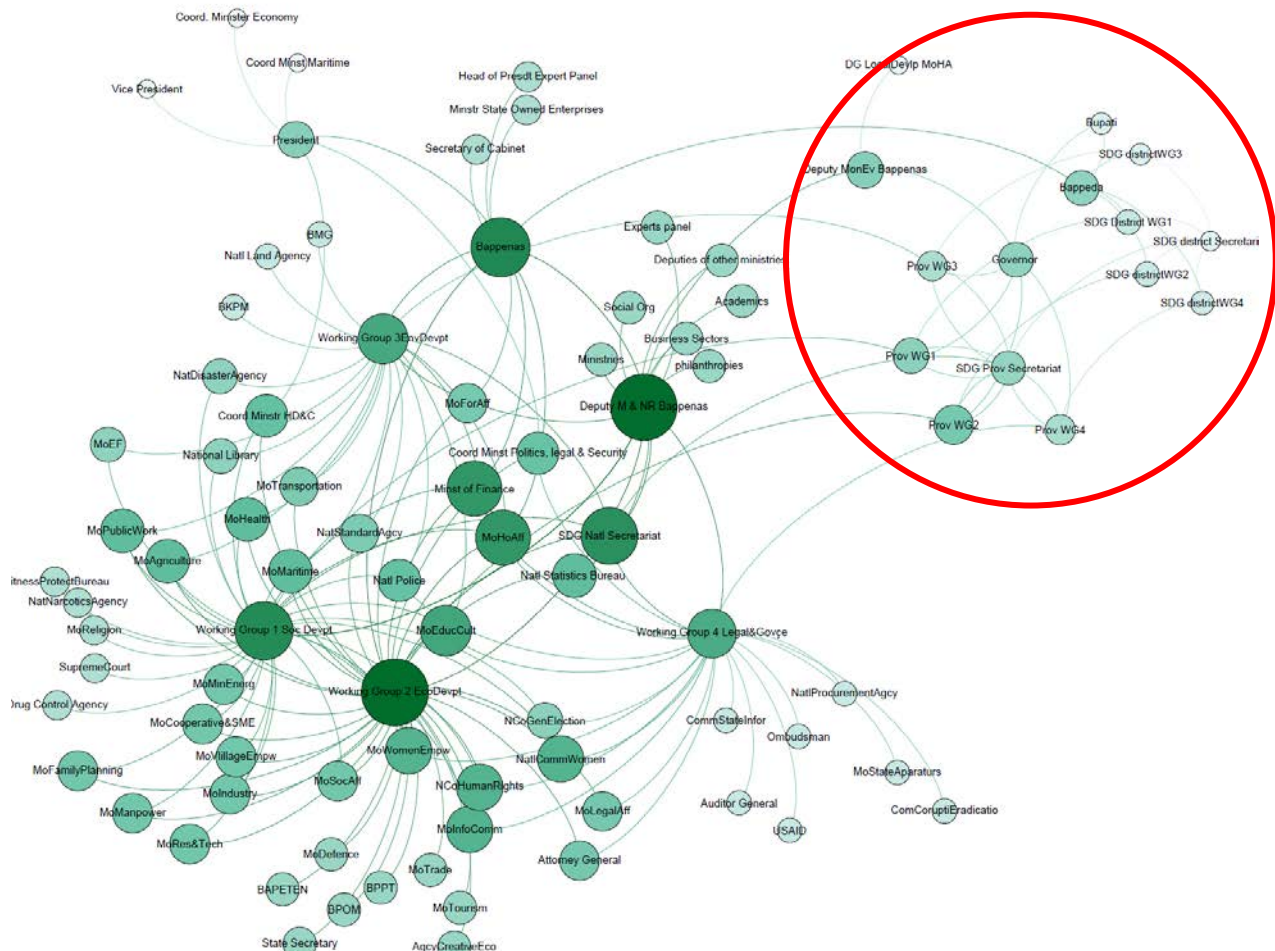


Figure 2. Multilevel governance arrangements for the implementation of SDGs in Indonesia. The governance is hierarchical with the local government at the lowest end of the hierarchy (red circle) alienated from the decision making at ministerial level.

Another obvious problem occurs from the fact that these working groups are clustered based on themes. While this might work at country level among the ministries –which are inherently responsible for only certain issues such as health, agriculture, and industry-, implementation of one goal often requires multi-sectoral collaboration. In the situation where four working groups are dealing with an inter-sectoral problem, the current governance setting does not facilitate fluid interaction among working groups.

4.3. Continuous coordination, strong legitimacy, distribution of responsibility

At the UN level, UNDP is given responsibility to perform vertical coordination for the UN entities from country level up to the UN Secretary General and the UN Assembly. Horizontally, however, the UN metagovernance structure does not have any mechanism for continuous coordination both at the UN and at a country level (Bernstein, 2017). This absence of horizontal coordination does not impact the synergy among entities at the UN level, however, it impacts both country and local levels. When different projects are implemented simultaneously onto the same landscape under different UN programs, the initially non conflicting policies end up facing unavoidable dilemmas such as shared locations, limited resources, overlapping activities, coinciding timelines and constraining budgets. The lack of continuous coordination among UN agencies and ministries at country level has left local level governance with unavoidable conflicts. As a result, the implementation of the SDGs has produced confusing results.

Legitimacy is another interesting story. At the UN level, governance is never mandatory, but the UN programs are deemed compulsory in Indonesia. At the country level, the governance setting is made mandatory by legislation, yet its effectiveness depends on hierarchical legitimacy. Indonesia's constitution places Bappenas at the same level as all other ministries (Undang Undang Dasar Republik Indonesia 1945). Hence, Bappenas struggles to earn strong supremacy among ministries, even after regulations have legitimized its coordination function. Bappenas also lacks the authority to coordinate directly with 548 local governments since according to decentralization law, this ministry only has a direct functional authority⁶ to Bappeda (Undang Undang Republik Indonesia 2004). Meanwhile, local agencies including Bappeda are under the head of local governments and have no hierarchical obligation to report to Bappenas (Peraturan Menteri Perencanaan Pembangunan Nasional 2018, Peraturan Gubernur Provinsi Daerah Khusus Ibukota Jakarta 2018).

The distribution of responsibilities is also a controversial issue. The UN distributes responsibilities through the nature of its entities, for example, WHO is responsible for the health issues. Each UN entity is made accountable by mandatory and interactive publicized reports. While this subtle accountability mechanism works well in a metagovernance arrangement, a similar mechanism for Indonesia's multilevel governance is problematic. Bappenas, Working Groups and Bappeda have the privilege of planning and reporting their own indicator based achievements, while the ministerial directorates and local agencies are granted the privilege of implementation and monitoring their own works. This conflict of interest and the absence of mechanisms for evaluating the achievement of targets with have increased the risks of misstatements either from undetected errors, subjective feedback or bogus reporting.

4.4. Flexibility

UNDP, under the UN's meta-governance structure, is highly versatile in responding to the changes of public demands, the surrounding environment, and public preferences. It has neither codified regulations nor obligations to be strictly adhered to, hence, has more flexibility upon deciding which actions should be taken to overcome any issue. UNDP also has authority to

⁶ Bappenas and Bappeda perform the same function, development planning, under the command of the President and the head of local governments. This creates a functional hierarchy from Bappenas at country level to Bappeda at local level.

coordinate with the UN entities at country level, government institutions across multi countries and other stakeholders such as NGOs, philanthropic agencies, and communities, both at international and local level.

Indonesia attempted to adopt this flexibility by channeling UNDP's coordinating function to the Ministry of National Development Planning (Bappenas). However, as a government institution, Bappenas is highly restricted by rules and regulations. The same limitation applies to Bappeda (Department of Development Planning) at the local level. Both agencies cannot react promptly to any changes in public demand, socioeconomic conditions, and public preferences. Instead, these institutions need to obtain approval from the president or the head of the local government before responding to any issue. In the case where a response has not yet been regulated, Bappenas and Bappeda are required to propose a draft regulation and delay any action until the regulation is officially issued.

4.5. Continuous learning

The concept of SDGs remains unfamiliar to many Indonesians even four years after its conception. SDGs are translated as "tujuan pembangunan berkelanjutan/TPB" which can easily be misinterpreted as continual development goals. Even among local government officials (except for DKI Jakarta), SDGs are a relatively foreign concept. The capacity building program either through Division for Sustainable Development Goals (DSDG) or UNSDG Indonesia mostly only reach accessible areas, while information and promotional activities were often conducted via national television and local radio, which are still considered luxuries for 34% of Indonesians living with limited electricity and access to technology. Bappenas and Bappeda, which are expected to localize the concept in understandable ways, have faced challenges to fulfil this expectation. SDGs with their 169 targets and 232 indicators are too complex and even the UN entities failed to successfully convey this message to people worldwide.

5. Audit conclusion

Based on the findings, we concluded that the current governance settings for the implementation of the SDGs at the UN, country and local levels are not effective for achieving the 17 goals in Indonesia. The top down policy coherence approach has caused some incoherence among national and sub national policies. The settings fail to encourage synergistic interactions among UN entities, ministries, local governments and other stakeholders. There is also insufficient coordination, questionable legitimacy, and poor distribution of responsibilities. The settings also lack the flexibility to respond to unpredictable situations, people's expectations, and public demands. These weaknesses are exacerbated by the absence of capacity building traditions, which would allow stakeholders to pursue continuous learning for better understanding and contribution during the implementation process.

6. Discussion.

The sustainable development goals are laudable but their implementation requires appropriate governance settings so that it can mitigate the challenges of balancing the economic, environmental, and social aspects of development. Performance audit can be a useful mechanism for assessing the effectiveness of a governance setting for the implementation of the SDGs. Our

results concluded that Indonesia's current governance setting is not effective for achieving the 17 goals and 169 targets. The following suggestions might help alleviate this situation.

1. The UN should be less ambiguous in promoting the SDGs to make it easier for countries to understand what the UN is really aiming at. "Localizing SDGs" acknowledges that contextual differences exist among countries and will impact the implementation of some goals and targets. Yet, the UN recommends issues based approaches for SDGs. While this approach may suite some countries, in a country as widely diverse as Indonesia, SDGs need to be implemented based on locations or landscapes not issues. A landscape approach, could help Indonesia recognize the effect of having simultaneous implementation of several different goals generating conflicting issues within the same location. Thus, local governments could respond more realistically to supporting or challenging situations according to their unique local contexts such as availability of resources, variation of social economic structures and shared infrastructure. Hence, the UN should either be more consistent or should just leave countries to adopt and adapt goals and targets into their own national and sub national policies, using whichever approach suites them best.

Likewise, "leave no one behind" comes with the consequence that any participating country needs to adopt effective governance and governance settings for orchestrating many different stakeholders aiming at 232 indicators achieving 17 ambitious goals. Yet, none of the 17 goals and 169 targets address this crucial topic. Indonesia has spent a lot of money on implementing SDGs yet has achieved only mediocre success due to its ineffective governance setting. Effective governance settings help countries map appropriate policies to localized goals, orchestrate collaborating among actors, and identify contextual constraints, all crucial for effective governance. Without governance and a governance setting explicitly addressed to the implementation of SDGs, Indonesia –and perhaps other developing countries- has tried to replicated the structure and arrangements that the UN has, which might not be suitable for them. Hence it would be helpful for the UN to clearly address, within the goals, the importance of having proper governance and governance settings, instead of only vague mention of this as policy coherence in target 17.14.

2. Indonesia should first understand its pre-existing governance setting then adjust it accordingly. Indonesia's multilevel governance is the complete opposite setting from the UN metagovernance setting. Thus, what works at the UN level might not be applicable at the country and local level. The country's governance setting relies heavily on an hierarchical structure and the legal standing of the institutions. Hence, governance setting features such as continuous coordination, distribution of responsibilities, flexibility and continuous learning ought to be designed based on undisputed hierarchical authority mapping. Any government or non-government institution with a coordination function has to possess a superior authority over others. The distribution of responsibility should have non-conflicting responsibilities and avoid conflicts of interest. A governance actor should not monitor its own implementation and a report needs to be reviewed by other independent actors. Flexibility needs to be authorized in the legislation so that discretion to be flexible with rules and regulation in response to any unpredictable variation is executed under a valid legal standing. Lastly, continuous learning also should be imposed

in the legislation, with a clear notion of which governance actors are responsible to conduct and align coordination.

We are optimistic that these suggestions will help Indonesia in creating a more effective governance setting for the implementation of the SDGs. We expect our finding to inspire Indonesia to implement SDGs more effectively as well as to contribute to the governance auditing body of knowledge.

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