

## Article

# The Polish (Un)Sustainability Paradox: A Critical Analysis of High SDG Rankings and Low Administrative Effectiveness

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## Abstract

This article analyzes the effectiveness of Poland's central government administration in implementing the 2030 Agenda for Sustainable Development, addressing the context of high-level strategic declarations versus actual policy outcomes. The study employs a qualitative critical document analysis, conducted as comprehensive desk research. This method involves a comparative analysis of official strategic and policy documents (e.g., "Strategy for Responsible Development") against the empirical findings of external audits from the Supreme Audit Office (NIK), supplemented by national (GUS) and international statistical data. The analysis reveals a fundamental "implementation gap." While Poland has successfully created a robust strategic and institutional framework, reflected in high international SDG rankings, this success masks deep deficits and stagnation in key areas, particularly in the environmental dimension. Audits consistently confirm systemic problems with inter-ministerial coordination, ensuring adequate financing, and the lack of reliable evaluation for key programs, such as "Clean Air" or the circular economy roadmap. Considering these findings, the study concludes that operational effectiveness does not match strategic declarations. The analysis identifies systemic weaknesses and recommends urgent, targeted strategic actions to bridge the gap between policy and practice, particularly by strengthening coordination and evaluation mechanisms.

**Keywords:** government policy; SDGs; strategy; effectiveness; Poland

## 1. Introduction

The adoption of the 2030 Agenda for Sustainable Development in 2015 by all United Nations member states marked a breakthrough moment in global governance, establishing a universal framework of 17 Sustainable Development Goals (SDGs) and 169 associated targets [1]. Unlike their predecessors, the Millennium Development Goals (MDGs), the SDGs are universal, applicable to all countries, and integrate the economic, social, and environmental dimensions of development [1]. The agenda creates an integrated and indivisible vision that requires a fundamental transformation in the economic, social, and environmental spheres. At the center of this transformational effort is public administration, whose role is evolving from a traditional policy implementer to a strategic coordinator, facilitator, and catalyst for change [2]. However, the 2030 Agenda is a non-binding set of aspirations, lacking strong institutional oversight and granting national governments considerable discretion in its implementation [3]. Consequently, the success of the SDGs depends on the effectiveness of national governance structures, monitoring systems, and accountability mechanisms [1,3].



Academic Editors: Manuela Almeida  
and Antonio Caggiano

Received: 23 October 2025

Revised: 11 December 2025

Accepted: 22 December 2025

Published: 23 December 2025

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This system, described as “governance by goals,” relies heavily on a monitoring and review of architecture designed to encourage progress and facilitate mutual learning. As argued by Biermann et al. [3], central to this architecture is the High-Level Political Forum on Sustainable Development (HLPF), which serves as the main platform for global review [3].

The persistent divergence between policy declarations and tangible outcomes—often termed the “implementation gap”—is a central theme in the study of public administration (see, e.g., Wu, 2014; [4] United Nations, 2025 [5]). This study frames the Polish experience within this theoretical context, arguing that the observed gap is a product of both symbolic political maneuvering and systemic administrative dysfunction. The concept of symbolic policy, as articulated in the work of scholars like Edelman [6] and more recently Boussaguet and Faucher [7], posits that governments may adopt internationally recognized frameworks, such as the SDGs, primarily for their symbolic value.

At the national level, governments are encouraged to conduct regular, inclusive reviews and report their progress through Voluntary National Reviews (VNRs) presented at the HLPF [8]. This framework aims to create a “web of accountability” in which governments are answerable not only to the international community but also to their own citizens [3]. However, the voluntary and state-led nature of VNRs has drawn criticism that they often provide superficial oversight and may present an overly optimistic narrative of success, obscuring significant implementation challenges [3]. This raises crucial questions about the actual political effectiveness of the SDGs and whether they genuinely drive transformative change or merely encourage a performance of compliance [3].

Within this global context, Poland presents a fascinating and paradoxical case. On the one hand, the country is often portrayed as a leader in SDG implementation, particularly among Central and Eastern European states. This narrative is strongly supported by its performance in the influential Sustainable Development Report published by the UN Sustainable Development Solutions Network (SDSN). In recent years, Poland has consistently ranked high in the global SDG Index, placing 12th out of 163 countries in 2022, 10th in 2024, and rising to 9th out of 166 countries in 2025 [9]. This upward trend suggests that the nation is making significant and steady progress toward achieving the 2030 Agenda.

On the other hand, this positive international image stands in stark contrast to a wealth of domestic evidence pointing to deep and persistent implementation failures. Reports from the Supreme Audit Office (NIK)—the independent state auditor—reveal systemic dysfunctions in the execution of key government programs directly related to the SDGs. Audits of flagship environmental initiatives, such as the “Clean Air” anti-smog program and the national circular economy roadmap, have documented chronic delays, insufficient funding, ineffective coordination, and a fundamental lack of results-based monitoring [10,11]. This critical viewpoint is echoed in other international assessments that look beyond the specific indicators of the SDG Index. For example, Earth.org’s Global Sustainability Index ranked Poland a low 109th, highlighting its profound dependence on coal, which supplies 80% of its electricity, and its exclusion from the EU’s 2050 carbon neutrality target [12]. Similarly, the Global Innovation Index ranks Poland particularly low on institutional quality (68th), a key enabler of effective governance.

This sharp divergence between the narrative of success projected by high-level rankings and the counter-narrative of failure emerging from in-depth audits creates a significant research puzzle: the Polish paradox of (un)sustainable development. The Polish paradox highlights a critical gap in the academic literature on SDG implementation. While some studies have analyzed the broader sustainable development challenges specific to Central and Eastern European countries [13] or compared SDG progress across the Visegrad Group [14], much of the existing research on national SDG progress falls into two categories.

The first comprises large-scale quantitative studies that rely on composite indices, such as the SDSN's SDG Index, to rank and compare countries [15]. While valuable for providing a global overview, these can obscure country-level complexities and are highly sensitive to indicator selection and weighting. The second category includes qualitative case studies that often analyze official government documents, such as national strategies or VNRs, to understand a country's formal approach to SDG implementation [1]. Even when focusing specifically on Poland, this research tends to note implementation difficulties at a specific level, for instance at the regional level [16], or analyzes single policy areas.

What remains underdeveloped is a field of research that critically triangulates these different forms of assessment. There is a need for studies that systematically compare the findings of international indices, official government self-assessments, and independent national audits to understand why they generate conflicting narratives about a country's performance. Such an approach can move beyond simply measuring progress to diagnosing the underlying systemic governance failures that impede it. This study aims to fill this research gap by conducting a critical, multi-faceted analysis of the Polish case. By deconstructing the divergent assessments of Poland's SDG progress, this article seeks to uncover the institutional and political dynamics that create and sustain the implementation gap.

## 2. Materials and Methods

The literature unequivocally indicates that the sustainable development paradigm has driven an evolution in the theory and practice of public administration. There has been a shift from classic, hierarchical bureaucratic models, through the efficiency-oriented mechanisms of New Public Management (NPM), to contemporary, more flexible and inclusive models of governance [2]. These new approaches, referred to as sustainable governance, are characterized by networking, participation, and adaptability, which are essential for addressing the complex, multidimensional problems identified in the 2030 Agenda [17]. Within this new paradigm, key conceptual frameworks have emerged that define how public administration should approach the implementation of the SDGs.

One of the most important frameworks is the 'Whole-of-Government' approach. This concept emphasizes the absolute necessity of breaking down the 'siloed' thinking and actions of individual ministries and government agencies. The integrated and indivisible nature of the SDGs means that actions in one area (e.g., industrial policy) have a direct impact on others (e.g., climate protection, public health). Public administration must therefore act as a central coordinator, ensuring policy coherence and actively managing synergies and the inevitable trade-offs between goals [18]. The Organisation for Economic Cooperation and Development (OECD) strongly recommends this approach as a key accelerator for SDG implementation, emphasizing that without it, it is impossible to effectively address the interlinkages between the goals.

The second key theoretical framework is "Governance through Goal-Setting", mentioned in the introduction. As researchers such as Frank Biermann, Norichika Kanie, and Rakhyun E. Kim argue, the SDGs represent a novel mechanism of global governance in which globally agreed-upon, yet legally non-binding, goals become the main instrument of governance [19]. This model is characterized by several key features: it is largely detached from the formal system of international law, relies on relatively weak formal oversight mechanisms at the intergovernmental level, but at the same time promotes broad inclusivity and participation in the implementation process. It also provides states with significant freedom in adapting goals to national priorities and contexts [19].

An analysis of these two conceptual frameworks reveals a fundamental tension that constitutes one of the central challenges for modern public administration. On the one hand, the flexible "governance through goals" model grants significant autonomy and encourages

bottom-up, contextual solutions. On the other hand, the technical requirements for the effective implementation of the integrated SDGs demand unprecedented internal discipline, strong central coordination, and the ability to enforce policy coherence under the “Whole-of-Government” approach. This paradox explains why progress in implementing the 2030 Agenda is so uneven. The global governance architecture encourages national discretion, while the nature of the goals themselves requires rigorous, internal governance reforms. Success, therefore, depends on the voluntary adoption by states of difficult reforms that the global system cannot enforce.

The third key framework is “Multi-level Governance.” This concept emphasizes that the implementation of the SDGs is not solely the task of the central government, but a process involving all levels of administration—from the supranational, through the national, to the regional and local [20]. The role of decentralization and the delegation of powers and resources to local authorities becomes particularly important. It is at the local level where global goals meet the specific needs of communities, and effective actions require an in-depth knowledge of the local context [21].

Within the theoretical models outlined above, public administration plays a dual, complementary role: it is both a provider of public services and a regulatory and enforcement body [21]. This means that it must not only actively implement programs that contribute to the realization of the SDGs (e.g., in education, health, or infrastructure) but also create and enforce legal frameworks that promote sustainable practices in the economy and society (e.g., environmental standards, labor rights).

The fulfillment of this dual mission is accomplished through a series of key functions and mechanisms. A fundamental function is policy design and strategic planning, which involves translating general, global goals into specific, measurable, and time-bound national strategies, policies, and action programs [2]. This requires public administration to have high analytical and interpretive competencies, especially for goals formulated in a qualitative manner, which must be contextualized and operationalized [22].

Resource mobilization is an equally important task. This includes not only the allocation of funds from the state budget but also the creation of incentives and framework conditions for attracting capital from the private sector and effectively utilizing international development aid [23]. The OECD emphasizes that the strategic use of tools such as performance budgeting and green public procurement can significantly accelerate the implementation of the SDGs [24].

Next, cross-sectoral coordination and partnerships are essential to overcome the complexity of the 2030 Agenda. Public administration must act as a catalyst and a platform for cooperation between various government agencies, as well as between the public, private, and civil society sectors [21]. Only through such an integrated, partnership-based approach is it possible to effectively address complex problems such as climate change, poverty, or social inequalities [23].

Monitoring, data collection, and evaluation, which form the basis for evidence-based management, must also not be overlooked. The administration is responsible for creating and maintaining robust systems for data collection and analysis that allow for the ongoing tracking of progress, the identification of gaps and barriers in implementation, and the flexible adjustment of strategies [23]. In this context, the use of modern technologies such as Geographic Information Systems (GIS), big data analysis, and real-time monitoring platforms becomes crucial, as they enable more precise and effective decision-making [21].

Despite the crucial role of public administration, the process of implementing the SDGs faces numerous and deeply rooted challenges. These can be divided into three main categories: systemic and structural, resource and capital, and contextual. Systemic and structural challenges arise from the very nature of the 2030 Agenda and the traditional ways

in which the state functions. The most significant of these is the lack of policy coherence and the existence of trade-offs. The pursuit of one goal (e.g., rapid economic growth through industrial development) can conflict with another (e.g., climate and biodiversity protection) [25]. Identifying, negotiating, and managing these trade-offs is one of the most difficult tasks facing the administration and requires advanced analytical skills and strong political leadership. Related to this is the problem of collective action, which is the difficulty in effectively coordinating the actions of many different, often independent actors (ministries, agencies, local governments, social partners) towards achieving common goals [25]. The third systemic challenge is the accountability deficit. Ensuring effective accountability for the implementation of commitments is extremely difficult, especially given the legally non-binding nature of the 2030 Agenda [25].

Resource and capital challenges pose a fundamental barrier, especially for developing countries. Financial constraints are the most severe—according to estimates by the United Nations Conference on Trade and Development (UNCTAD), the financing gap needed to achieve the SDGs in developing countries is \$4.3 trillion per year [21]. Equally serious is the lack of capacity (capacity building), meaning a shortage of qualified personnel, technical skills, and expert knowledge necessary for designing, implementing, and monitoring complex development programs [23]. This is often linked to a lack of access to data and technology. Many countries, especially lower-income ones, do not have robust statistical systems or modern technologies, which makes it impossible to reliably monitor progress and make decisions based on current and credible information [26].

Contextual challenges include political, social, and cultural factors. Political barriers, such as a lack of political will, the particular interests of pressure groups, or corruption, can effectively block the implementation of necessary reforms [22]. In turn, cultural and social barriers can manifest as resistance to change, a low level of trust in public institutions, or a lack of public awareness about the importance of sustainable development [26].

The 2030 Agenda represents a distinct mode of global governance, characterized by non-binding, aspirational goalsetting [3]. The academic literature on the political impact of this approach is divided. Some scholars argue that global goals can be influential, containing “seeds of transformation” that steer national policy, mobilize stakeholders, and legitimize new norms. However, as Biermann et al. [3] point out, a growing body of evidence suggests that the political effects of the SDGs have been limited thus far. A comprehensive global assessment led by Biermann, Hickmann, and Sénit [3], based on over 3000 scientific studies, provides a key framework for understanding this phenomenon. The authors distinguish between three types of political impact:

- Discursive impact: The SDGs influence how actors understand, frame, and communicate about sustainable development. This is the most widespread effect, with governments, corporations, and civil society widely adopting the language and framework of the 17 Goals.
- Normative impact: The SDGs lead to changes in legislative and policy frameworks, incorporating principles of sustainability into national laws and strategies.
- Institutional impact: The SDGs trigger the creation of new government bodies, coordination mechanisms, and budget allocations dedicated to their implementation.

This assessment concludes that while the SDGs have had a significant discursive impact globally, evidence for deeper normative and institutional impact—what might be termed truly transformative political impact—remains scarce and fragmented [27]. Many governments have formally endorsed the goals and integrated them into national strategies, but this often amounts to a re-labeling of existing priorities rather than a fundamental reorientation of policy [27]. This framework is essential for interpreting the Polish case, where the formal adoption of SDG language and frameworks appears to coexist with a



persistent lack of substantive action in key areas, suggesting a strong discursive but weak transformative impact.

Given the voluntary nature of the 2030 Agenda, accountability mechanisms are crucial for driving implementation [1]. Accountability in this context is not a single, top-down process but a complex “web” of interactions between various actors and institutions operating at national, regional, and global levels [3]. This study focuses on three key nodes in this web:

- Voluntary National Reviews (VNRs)—as the primary state-led reporting tool. They are intended to facilitate the exchange of experiences and mobilize multi-stakeholder support [8]. The process is meant to be inclusive, engaging civil society, the private sector, and local governments [28]. However, because VNRs are produced by the governments they are meant to assess, they are inherently prone to self-promotion and may downplay or omit critical challenges [27]. Research suggests that while multi-stakeholder processes are recommended to improve VNR quality, they do not always guarantee a critical and candid assessment, sometimes serving more to legitimize the government’s narrative than to hold it to account [27].
- Supreme Audit Institutions (SAIs)—constitute a powerful, independent mechanism of domestic accountability. As external government auditors, SAIs are mandated to conduct objective, evidence-based performance audits of public programs and policies. Over 70 SAIs worldwide have conducted audits related to the preparedness for and implementation of the SDGs, providing crucial, independent scrutiny of government claims [29]. Their reports, which often diagnose the root causes of program failures, offer a vital counterpoint to the often-optimistic narratives found in VNRs.
- Independent scientific assessments and indices—this category includes reports like the SDSN’s Sustainable Development Report, which uses a standardized set of indicators to create a global SDG Index [15]. These indices are influential in shaping international perceptions and are widely used by policymakers and researchers [15]. However, their construction is not neutral, technical exercise. As scholars like Fukuda-Parr and McNeill [30] argue, the choice of indicators is a highly political act that can shape norms, create perverse incentives, and reorient the meaning of a goal. An index can create a narrative of success or failure based on what it chooses to measure and what it omits. This highlights the importance of contextualized, national priority-setting over universal metrics [31], a phenomenon key to understanding Poland’s high ranking [30].
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By analyzing Poland’s SDG performance through the distinct lenses of these three accountability mechanisms, this study can deconstruct the conflicting narratives and reveal the underlying governance dynamics. This study is guided by two main research questions:

**Q1.** *How and why do different assessments (VNR, NIK, PIE, SDSN) of Poland’s progress on the SDGs lead to divergent conclusions?*

**Q2.** *What systemic factors within the Polish public administration explain the persistent “implementation gap” between declared SDG commitments and audited policy outcomes, particularly in the environmental domain?*

The primary objective is to deconstruct the “Polish paradox” to contribute a more nuanced understanding of how national governance structures and the politics of global monitoring interact to shape SDG outcomes. The analysis aims to demonstrate that such paradoxes are not merely statistical anomalies but are rather the product of specific governance pathologies and methodological choices in global measurement frameworks.

This study employs a qualitative research design centered on critical document analysis to diagnose the systemic causes of the SDG implementation gap in Poland. The research was conducted as a comprehensive desk study, synthesizing and evaluating a wide range of publicly available data to provide a holistic critique of national policy effectiveness (e.g., Council of Ministers of the Republic of Poland, 2017 [32]; Government of Poland, 2023 [28]; NIK, 2022 [10]; 2024 [11]). The analysis focuses on the effectiveness of the Polish central government administration in implementing the 2030 Agenda. It does not attempt a comprehensive assessment of all 17 Goals and 169 targets. Instead, it concentrates on diagnosing systemic governance failures that are cut across multiple policy areas. The environmental dimension—specifically the “Clean Air” program and the circular economy roadmap—is used to provide critical, in-depth evidence of these broader systemic issues, as these are areas where the implementation gap is most pronounced and well-documented by independent audits [10,11].

The core of the methodology is “gap analysis.” This involves systematically comparing the declared goals, priorities, and institutional frameworks set out by the Polish administration with the empirical evidence of their implementation and outcomes. The “gap” is thus defined as the discrepancy between: the strategic intent expressed in foundational policy documents such as the Strategy for Responsible Development (SOR), the Roadmap for Transformation towards a Circular Economy (GOZ), and Poland’s VNRs, and the operational reality documented in objective, external evaluation reports by the NIK and reflected in national and international statistical data (e.g., from GUS and Eurostat) [33,34].

A key aspect of the analysis is establishing the causes of the identified gap. The causal claims made in this study—that the gap stems from factors such as insufficient ministerial coordination, a lack of funding, and ineffective monitoring—are not based on the authors’ independent inferences. Instead, they are drawn directly from the explicit, evidence-based conclusions of the NIK’s performance audits. As the state’s supreme audit institution, the NIK is mandated not only to identify failures but also to diagnose their causes. Its reports consistently identify the same systemic weaknesses across different programs, providing a robust and legally grounded basis for this study’s conclusions regarding the roots of administrative ineffectiveness [10,11].

### 3. Results

The foundation for implementing sustainable development in Poland is its constitutional framework. Article 5 of the Constitution of the Republic of Poland states that the Republic of Poland “shall safeguard the independence and inviolability of its territory and ensure the freedoms and rights of persons and citizens, the security of the citizens, safeguard the national heritage and shall ensure the protection of the natural environment pursuant to the principle of sustainable development.” This constitutional principle has a regulatory and horizontal character, which means it imposes an obligation on all public authorities to consider and weigh various, often competing interests—social, economic, and environmental—in all their activities, including in the process of creating and applying administrative law [35].

The strategic framework for implementing the 2030 Agenda was established on this legal basis. A key moment was the formal linking of the global goals with the country’s overarching development strategy—the Strategy for Responsible Development until 2020 (with a perspective until 2030) (SOR), adopted by the Council of Ministers in February 2017 [32]. The SOR was established as the state’s overarching strategic document, and its objectives and time horizon were deliberately aligned with the 2030 Agenda [32]. The strategy is based on three specific objectives: sustainable economic growth, socially and territorially balanced development, and an efficient state [32]. This formal integration was

positively assessed in a 2018 NIK audit, which found that Poland had adequately prepared for the implementation of the 2030 Agenda by creating a coherent strategic framework [36].

The institutional architecture includes the designation of a central coordinating body (most recently the Ministry of Funds and Regional Policy) and the creation of a national monitoring platform, the “SDG Portal,” managed by Statistics Poland (GUS) [28]. This portal provides public access to data for a set of national priority indicators developed to track progress [34]. On paper, this structure appears robust, aligned with international recommendations, and indicative of a strong state commitment to the SDGs.

To explain the titular paradox of Poland’s high SDG rankings and low implementation effectiveness, it is necessary to go beyond the single narrative of the SDG Index. Therefore, the following sections systematically compare four different assessments of Poland’s progress: the government’s official VNRs, the independent audits of the NIK, the analyses of the PIE, and the global report of the SDSN. This triangulation reveals starkly divergent conclusions that stem from different methodologies, mandates, and perspectives, thereby exposing the depth of the implementation gap.

### 3.1. Deconstructing the Paradox: Poland’s High Ranking in the SDG Index

Implementing such a complex and multidimensional agenda as the 2030 Agenda requires robust tools for monitoring progress. In response to this need, numerous global indices and rankings have emerged, the most influential of which is the SDG Index, published as part of the annual Sustainable Development Report. These tools play a significant role in global discourse on sustainable development, yet their application requires a deep awareness of their methodological assumptions and limitations.

Global SDG rankings serve three key, interconnected functions in the governance architecture for sustainable development.

First, they are perceived as a fundamental tool for accountability. They were created to hold governments accountable for the commitments they voluntarily undertook by adopting the 2030 Agenda [37]. By applying measurable indicators, rankings transform general declarations of intent into concrete, verifiable goals. In this way, data become a form of “accountability currency” that enables citizens and the international community to evaluate the actions of governments. Without measurable indicators, the SDGs would remain merely a collection of aspirations; it is the possibility of measurement that gives them power as a management tool [38].

Second, rankings provide powerful support for advocacy. They provide civil society organizations, the media, academia, and the public with synthetic, easily communicable data that can be used to exert pressure on political decision-makers [39]. The comparative nature of rankings stimulates public debate, raises awareness of sustainable development challenges, and allows for the identification of areas where progress is insufficient [38].

Third, rankings are intended to serve as a source of guidance for public policy (policy guidance). The indices and their accompanying dashboards are intended to provide decision-makers with a quick, synthetic diagnosis, allowing for the identification of a country’s strengths and weaknesses in the context of the 17 Goals. Such a “bird’s-eye view” can help in setting national priorities, allocating limited resources more effectively, and inspiring the search for more effective policy solutions in areas where a country lags [18].

In the most popular ranking, the SDG Index, developed by the Bertelsmann Stiftung and the Sustainable Development Solutions Network (SDSN), the simple mean method is used. This process consists of three steps: (1) censoring extreme values, (2) normalizing all indicators to a common scale (usually from 0 to 100, where 0 represents the worst performance and 100 the optimum), and (3) calculating the arithmetic mean of the indicators at the level of each goal, and then averaging the results for the 17 goals to obtain the final



index score. The key assumption of this method is the equal weighting of all indicators and goals [37]. This is a measurement of a country's relative position in relation to others. It assesses how far a country has come on the path to "optimal" performance, often defined by the leaders. The data source is a mix of official data (UN, World Bank) and unofficial data (civil society, scientific research, surveys).

Poland's high and improving position in the SDSN's SDG Index—reaching 9th in the world in 2025—is the most visible indicator of its purported success [9]. However, a critical examination of the specific indicators used by the SDSN reveals that Poland's high ranking is largely an artifact of methodological choices that systematically overlook the country's most severe sustainability challenges. This is consistent with the broader critique that indicator selection is a political act that can create misleading narratives of performance [30]. The discrepancy is most apparent in the environmental and health dimensions, where Poland faces deep structural problems.

A key issue is air pollution. Poland has some of the worst air quality in the European Union, with 33 of the 50 most polluted European cities located on its territory, primarily due to the burning of coal for home heating and energy production [12]. This has severe consequences for public health (SDG 3) and sustainable cities (SDG 11). Yet, the set of indicators used by the SDSN to measure performance on SDG 3 (Good Health and Well-being) and SDG 11 (Sustainable Cities and Communities) contains no direct measure of ambient air pollution, such as particulate matter concentrations. Instead, the indicators focus on metrics like maternal mortality, life expectancy, and access to urban services, areas where Poland performs relatively well [9]. By omitting a key indicator directly related to one of Poland's greatest public health crises, the index fails to capture a major deficit in progress toward these goals.

A similar methodological blind spot exists for SDG 13 (Climate Action). Poland's climate policy is widely seen as laggardly within the EU, characterized by a heavy reliance on coal, a refusal to commit to the EU's 2050 carbon neutrality target at the same pace as other members, and weak mitigation policies [12]. The SDSN indicators for SDG 13 include metrics on CO<sub>2</sub> emissions from fossil fuel combustion and an assessment of carbon pricing [9]. While relevant, these do not fully capture the lack of transformative policy ambition. For example, there are no indicators measuring the pace of fossil fuel phase-out, the share of coal in the energy mix, or the strength and implementation status of national mitigation strategies. Consequently, the index rewards Poland for marginal reductions in emissions intensity, driven by economic modernization, while failing to penalize it for the absence of a robust, long-term decarbonization strategy. This selective measurement creates an incomplete and overly favorable picture of Poland's climate action. The country's high ranking is therefore not necessarily a reflection of strong, comprehensive performance, but rather the result of an index that measures areas of relative strength while being insensitive to areas of profound weakness.

### 3.2. Government Self-Assessment: The Voluntary National Reviews (VNRs)

Poland has presented two VNRs at the HLPE, in 2018 and 2023 [8,28]. A comparison of the two documents reveals an evolution in the government's approach to reporting. The 2018 report was largely descriptive, focusing on presenting the strategic frameworks, such as the SOR, that had been put in place [8]. The 2023 review process was significantly more participatory, engaging a wide range of stakeholders from business, civil society, and local government through consultations and surveys, which is generally recommended to improve VNR quality [8]. The resulting 2023 report is more analytical, incorporating stakeholder contributions and a regional perspective for the first time [28].

In its presentation of the 2023 VNR, the Polish government highlighted its successes, noting its high international ranking (then 12th) and strong performance in poverty eradication (SDG 1) and quality education (SDG 4) [28]. The report acknowledged that more work was needed in areas such as sustainable food production (related to SDG 2) and responsible consumption and production (SDG 12) [28]. The overall tone, however, is one of significant progress and effective policymaking, consistent with the self-promotional character of many VNRs [27].

This optimistic self-assessment raises a key question: did the more inclusive, multi-stakeholder VNR process of 2023 lead to a genuinely robust and critical review? The evidence suggests that it did not. While the process was procedurally correct, the final report largely omits the serious, systemic failures that had already been publicly documented by the NIK in its audits of the “Clean Air” and circular economy programs. The VNR serves as an example of “performing accountability” for an international audience. It successfully demonstrates stakeholder engagement and reports on selected successes, thereby meeting the procedural expectations of the HLPF. However, it fails to function as a tool for genuine domestic accountability, as it does not confront the critical findings of its own independent state auditor. This aligns with the broader critique that VNRs can become exercises in legitimization rather than catalysts for addressing deep-seated implementation failures [3].

### 3.3. *The State Auditor’s Perspective: The Supreme Audit Office (NIK)*

The NIK provides the most critical and evidence-based assessment of the Polish government’s effectiveness. As an independent supreme audit institution, its mandate is to audit the performance of the public administration, and its findings offer a stark counter-narrative to the VNR. Key audits related to the SDGs reveal a consistent pattern of failure not at the level of strategy, but at the level of implementation.

Preparedness for Implementation of the 2030 Agenda (2018) is the initial audit found that Poland had created a coherent strategic (SOR) and institutional framework, effectively preparing for implementation. However, it also issued recommendations to intensify work on aligning national indicators with global ones and building public awareness, foreshadowing future challenges [36].

An audit of the “Clean Air” Program Implementation (2022) revealed that the flagship anti-smog program was largely ineffective. After three years of operation, only 2.2% of the target number of old boilers had been replaced. The NIK found a low level of achievement of tangible objectives, chronic delays in processing applications (up to 190 days in extreme cases), and an unstable financing model that undermined the program’s viability. These failures directly threaten progress on SDG 3 (Good Health), SDG 7 (Clean Energy), and SDG 11 (Sustainable Cities) [10].

The most recent NIK audit concerning the implementation of the circular economy (2024), based on the Roadmap for Transformation towards a Circular Economy (GOZ), showed that its implementation was uncoordinated and ineffective. The NIK found that the roadmap functioned as a collection of dispersed activities rather than a coherent strategy, with a total lack of monitoring, evaluation, and reporting [11]. This failure led to tangible regression: Poland’s circular material use rate fell from 10.5% in 2018 to 7.5% in 2023, undermining the achievement of SDG 12 (Responsible Consumption and Production) [11].

As is evident, the NIK reports consistently identify the same systemic dysfunctions across different programs: ineffective coordination, a lack of results-oriented monitoring, and an inability to translate strategic vision into operational reality [10,11,36].

### 3.4. The Economic Analyst's View: The Polish Economic Institute (PIE)

Analyses by the Polish Economic Institute (PIE), a public economic think tank, often reflect the central paradox identified in this study. A 2024 PIE report confirms Poland's high 9th place in the global SDG ranking [40]. However, it simultaneously points to stagnation or regression in the implementation of nearly one-third (30%) of the goals, noting that this primarily concerns environmental objectives [40]. This finding directly corroborates the NIK audits and highlights the unbalanced nature of Poland's progress.

Furthermore, PIE research reveals an alarmingly low level of engagement with the 2030 Agenda among Polish businesses, especially small- and medium-sized enterprises (SMEs). While 78% of large companies are aware of the SDGs, only 7% of medium-sized enterprises declare they are taking systematic action in this area [40]. This points to a failure of government policy to mobilize the private sector, which is considered a key partner in the 2030 Agenda. Government engagement appears to be limited to information campaigns and partnerships with large corporations, with a lack of systemic financial or regulatory incentives to motivate SMEs [40].

### 3.5. Triangulating Assessments to Uncover the Implementation Gap

These four assessments paint a complex and contradictory picture of Poland's progress, which is synthesized in Table 1. The SDSN Index, due to its methodological construction, generates a highly positive, top-down image. The government's VNR projects a similarly optimistic narrative of success, legitimizing its actions on the international stage. In stark contrast, the bottom-up performance audits of the NIK provide irrefutable evidence of systemic implementation failures in key areas. The PIE's analysis occupies a middle ground, acknowledging the high ranking while confirming the underlying stagnation in the environmental dimension. The clear discrepancy between these assessments is the primary evidence for the existence of a deep "implementation gap" between Poland's declared commitments and its operational reality.

**Table 1.** Linkage of the objectives of the Strategy for Responsible Development with the UN Sustainable Development Goals.

Assessing Body	Scope and Purpose	Core Methodology	Key Findings on Poland's Progress	Overall Conclusion/Tone
SDSN SDG Index	Global ranking of all 193 UN member states on overall SDG achievement.	Quantitative composite index based on approx. 102 global indicators scaled and aggregated.	Poland ranks very highly globally (9th in 2025) and shows consistent improvement.	Highly positive. Poland is a leader.
Government VNR (2023)	National self-assessment of progress across all 17 SDGs, presented at the UN HLPF.	Government report based on official data and a multi-stakeholder consultation process.	Highlights of successes in poverty reduction (SDG 1) and education (SDG 4); acknowledge some challenges (e.g., SDG 12).	Optimistic. Poland is making significant progress, though challenges remain.
Supreme Audit Office (NIK)	Performance audits of specific, high-priority government programs related to SDGs (e.g., "Clean Air," Circular Economy).	Independent, evidence-based audits examining implementation of effectiveness, funding, and coordination.	Finds systemic failures: chronic delays, ineffective coordination, lack of monitoring, and failure to achieve targets in key programs.	Highly critical. Strategic frameworks exist, but implementation is deeply flawed.
Polish Economic Institute (PIE)	Economic analysis of Poland's SDG performance and business engagement.	Quantitative and qualitative analysis of statistical data and business surveys.	Confirms high SDG Index rank but also finds stagnation/regression in 30% of goals (mainly environmental). Notes very low SME engagement with SDGs.	Mixed/Paradoxical. High-level success masks underlying weaknesses and a lack of private sector mobilization.
This Study	Critical analysis of the discrepancies between assessments to diagnose systemic governance failures.	Qualitative critical document and gap analysis, triangulating the findings of the other four assessments.	The paradox is explained by an implementation gap rooted in governance failures, sustained by flawed international metrics and a performative national reporting process.	Analytical/Critical. The success narrative is misleading and masks deep, unresolved systemic problems.

Source: Author's own elaboration based on the Government of Poland (2023) [28], NIK (2022, 2024) [10,11], Polish Economic Institute (2024) [40], and Sachs et al. (2025) [9].

## 4. Discussion

A critical analysis of the NIK audits and other empirical data reveals that the implementation gap is not an isolated problem, but a systemic condition rooted in several

interconnected administrative failures. The 2030 Agenda is crosscutting, requiring intensive collaboration between ministries. Although Poland has formally designated the Ministry of Funds and Regional Policy as the central coordinator, NIK audits show that this has not translated into effective horizontal cooperation. A pervasive “silo mentality” persists, where ministries prioritize their own sectoral objectives without a strong, formalized mechanism to enforce collaboration or resolve conflicts between competing policy goals (e.g., between economic growth and environmental protection) [11]. The designation of a single lead ministry may even have the paradoxical effect of marginalizing the sense of ownership in other ministries, which may view the 2030 Agenda as being “handled” elsewhere, thereby weakening their own engagement [11].

An effective implementation process requires a robust monitoring and evaluation system that provides a feedback loop to inform policy adjustments. While Poland has a sophisticated data infrastructure in the GUS SDG Portal, it functions primarily as a passive reporting tool for international obligations rather than an active management tool [11,28]. NIK reports confirm a systemic lack of evaluation and monitoring of achieved effects in key programs. For example, the audit of the GOZ roadmap found that no reports on its implementation were ever prepared, and no corrective actions were taken in response to failures [11]. This disconnect means that data collection becomes an end, serving to report to the UN and Eurostat, but failing to guide or correct national policies.

Effective implementation of ambitious programs requires adequate and stable funding. The NIK’s audit of the “Clean Air” program provides a clear example of failure in this area. The report pointed to significant problems in securing a stable financing model, which contributed to low public interest in the program in its initial phase and hampered its long-term effectiveness [10]. A follow-up NIK inspection in 2022 noted that after four years, only 6.6% of the program’s total budget of PLN 103 billion had been engaged, a clear sign of financial and administrative bottlenecks. This failure to align budgetary processes with strategic priorities is a major driver of the implementation gap. These systemic dysfunctions are summarized in Tables 2 and 3, which illustrate the tangible consequences of these governance failures for key sustainability indicators and programs.

**Table 2.** Key progress indicators for Poland in selected Sustainable Development Goals.

Sustainable Development Goal (SDG)	Indicator	2015 Value	2018 Value	2023 Value	Source	Trend Assessment
SDG 1: No Poverty	Share of people at risk of poverty or social exclusion	22.5%	18.9%	15.9%	Eurostat	Improving
SDG 3: Good Health and Well-being	Standardized preventable mortality rate (per 100,000 inhabitants)	258.9	247.7	277.0 (2021)	Eurostat	Worsening
SDG 4/8: Education/Growth	Share of individuals (16–74) with at least basic digital skills	44.0%	43.0% (2019)	48.8% (2024)	GUS	Stagnation
SDG 12: Responsible Consumption	Circular material use rate	9.9%	10.5%	7.5%	Eurostat	Worsening
SDG 13: Climate Action	Net greenhouse gas emissions (tons of CO <sub>2</sub> equivalent per capita)	8.9	9.0	8.1 (2022)	Eurostat	Slight Improvement

Source: Author’s own elaboration based on data from Eurostat (2024) [33] and GUS (2024) [34].

The findings from the analysis of SDG implementation in Poland provide a compelling empirical case study that resonates with the broader academic debate on the political effectiveness of the 2030 Agenda. Poland’s experience vividly illustrates the distinction articulated by Biermann et al. [3] between the discursive and transformative impact of the SDGs (see also Hickmann et al., 2024 [27]). The Polish government has clearly achieved a high level of discursive adoption. It has successfully integrated the SDGs into its main national strategy (SOR), established formal coordination and monitoring bodies, and actively participates in the international review process through its VNRs. This formal

alignment allows Poland to project an image of a committed and high-performing state on the global stage.

**Table 3.** Summary of key findings from the Supreme Audit Office reports on SDG implementation.

Audit Area	Main NIK Findings	NIK Recommendations	SDGs at Risk
Preparedness for Implementation of the 2030 Agenda (2018)	Coherent strategic (SOR) and institutional frameworks were created. Actions can ensure preparedness for implementation. Low level of achievement of tangible effects, untimely processing of applications, unstable financing, low interest in the program in its initial phase.	Continue and intensify actions on indicator alignment, conducting regular reviews, and building public awareness.	-
Implementation of the “Clean Air” Program (2022)	Implementation of the GOZ Roadmap was uncoordinated and ineffective. Lack of monitoring, evaluation, and reporting. Actions did not form a coherent process.	Simplify procedures, ensure stable financing, and strengthen cooperation with municipalities.	SDG 3, SDG 7, SDG 11, SDG 13
Implementation of the Circular Economy (2024)		Establish a monitoring and evaluation system, link actions into a coherent process, and support product reuse.	SDG 11, SDG 12, SDG 13, SDG 15

Source: Author’s own elaboration based on NIK reports (2018 [36], 2022 [10], 2024 [11]).

However, the evidence from the NIK audits points to a profound lack of transformative impact. The systemic failures in coordination, evaluation, and financing show that the adoption of SDG language has not led to fundamental changes in the day-to-day functioning of the public administration. Policies continue to be developed and implemented within traditional ministerial silos, outcomes are not rigorously evaluated, and ambitious environmental goals are not backed by sufficient and stable funding [10,11]. This corroborates the broader finding that the SDGs have, in many contexts, had a limited transformative impact on policymaking, often serving to legitimize existing policy priorities rather than fundamentally reorienting them [3]. Poland is not an exception but rather an exemplar of a global phenomenon where the symbolic politics of adopting the SDGs outpaces the substantive politics of implementing them.

The Polish paradox cannot be fully understood without examining two interconnected dynamics that sustain it: the politics of measurement and the performance of accountability. First, as the deconstruction of the SDSN Index in this study shows, the selection of indicators in global monitoring frameworks is not a neutral technical exercise but a political one with profound consequences [30]. The exclusion of key metrics on air pollution and climate policy from the index creates methodological blind spots that are particularly favorable to Poland’s specific development model. This allows the country to achieve a high ranking based on historical progress in social and economic areas, while its deep environmental deficits remain invisible within this particular framework. This does not suggest a deliberate conspiracy but highlights how a standardized, one-size-fits-all set of indicators can fail to capture a country’s most pressing and context-specific sustainability challenges, thereby creating a distorted picture of its overall progress.

Second, this favorable international image, created by the politics of measurement, reduces external pressure for genuine reform and enables a “performance of accountability” at the national level. The VNR process, particularly the 2023 edition, becomes a stage on which the government can perform its commitment to the 2030 Agenda. By conducting a procedurally correct multi-stakeholder consultation and producing a report that highlights successes while downplaying systemic failures, the government fulfills its international reporting obligations and reinforces its positive image [28]. The critical evidence from the NIK, which should be a primary input into any authentic national review, is effectively marginalized. These two dynamics create a self-perpetuating cycle: flawed international metrics create a positive image, which in turn allows the national government to engage in a performative accountability process that avoids confronting deep-seated domestic failures. Breaking this cycle is essential to move from discursive adoption to transformative action.



## 5. Conclusions

The conducted review of global and Polish literature reveals a complex picture of the challenges and opportunities associated with the implementation of the 2030 Agenda. On the one hand, public administration emerges as an indispensable actor, on whose transformation the success of global goals depends. On the other hand, the tools used to measure this success, though valuable, are subject to significant limitations that require critical reflection.

The actions of the government administration in Poland regarding the implementation of the Sustainable Development Goals are characterized by a fundamental dichotomy. On the one hand, the state has managed to create a coherent strategic framework and has achieved measurable progress in selected socio-economic areas, such as poverty reduction. This has been translated into a high international standing in global SDG rankings. On the other hand, this success is systematically undermined by a deep and chronic implementation gap, which manifests as stagnation or even regression in critical environmental goals and in areas fundamental to long-term development, such as public health and digital skills.

This study concludes that the Polish paradox of (un)sustainable development is not a statistical anomaly but the predictable outcome of a governance system that excels at strategic declarations but fails at operational execution. The systemic deficit lies not in a lack of strategy, but in ineffective inter-ministerial coordination, insufficient results-oriented monitoring, and a public sector management culture that often prioritizes procedural compliance over the achievement of tangible effects. This implementation gap is sustained and masked by international monitoring frameworks that can be methodologically blind to key national failures, and by national reporting processes that favor international legitimization over critical self-assessment.

To overcome the identified barriers and accelerate the implementation of the 2030 Agenda, it is necessary for the public administration to undertake targeted strategic actions aimed at closing the gap between discourse and reality. First and foremost, it is essential to strengthen coordination and accountability, which should be served by the appointment of a permanent, inter-ministerial committee for Sustainable Development, operating under the direct authority of the Chancellery of the Prime Minister. This body should be given a clear mandate to enforce the achievement of goals by ministries, resolve jurisdictional disputes, and ensure policy coherence in the context of the 2030 Agenda.

It is crucial to link goals to budgets. Mechanisms of “performance budgeting” oriented toward the SDGs should be introduced. The allocation of funds in the state budget should be partially dependent on the demonstrated progress of ministries and agencies in achieving their assigned sustainable development goals. This would create a powerful financial incentive for effective action.

A legal obligation to conduct cyclical, independent ex-post evaluations of key strategic programs (such as “Clean Air” or instruments supporting the circular economy) and to publicly report their results should also be introduced. Furthermore, a formalized mechanism for monitoring the implementation of NIK’s post-audit recommendations is needed to prevent the recurrence of systemic errors.

It is also essential for the government to develop and implement a comprehensive package of incentives (financial, tax, and regulatory) for SMEs that adopt business models consistent with SDG principles. Additionally, a dedicated, multi-year grant program supporting local governments in implementing projects directly aligned with the priorities of the 2030 Agenda should be created.

Based on the analysis conducted, it should be recognized that by taking these steps, Poland can begin to close the gap between its strategic ambitions and its operational effectiveness, moving beyond the paradox to build a genuinely sustainable development path.

**Author Contributions:** Conceptualization, M.d.V.; Methodology, M.M.; Software, M.M.; Formal analysis, M.M.; Investigation, M.d.V.; Resources, M.d.V. and M.M.; Writing—original draft, M.d.V.; Writing—review & editing, M.M.; Project administration, M.d.V.; Funding acquisition, M.d.V. All authors have read and agreed to the published version of the manuscript.

**Funding:** The APC was funded by Andrzej Frycz Modrzewski University.

**Institutional Review Board Statement:** Not applicable.

**Informed Consent Statement:** Not applicable.

**Data Availability Statement:** The original contributions presented in this study are included in the article. Further inquiries can be directed to the corresponding author.

**Acknowledgments:** We would like to acknowledge the use of generative AI to assist in the formatting of tables and the visualization of data presented in this article. The authors reviewed, verified, and take full responsibility for the accuracy and integrity of the data and the final outputs generated by these tools.

**Conflicts of Interest:** The authors declare no conflict of interest.

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