Abstract

Goal – the purpose of the article was to present the situation with regard to the implementation of the Sustainable Development Goals in Poland.

Research methodology – for the purpose of the article, the author of the article used the analysis of the literature on the subject and the analysis of data taken from the SDG Index and Dashboards Report series.

Score/results – the analysis showed that Poland, although it started from a less than ideal position, is now on the right track in terms of achieving the goals of Agenda 2030. The dynamics of our country’s implementation of the Sustainable Development Goals is higher than average, which means that Poland is catching up with the countries that have been in the top positions so far.

Originality/value – the article is a summary of 8 years of Poland’s implementation of the goals of Agenda 2030. It broadens the knowledge of our country’s advancement in the implementation of the goals of sustainable development.

Keywords: sustainable development, Agenda 2030, goals of sustainable development.

1. Introduction

Environmental changes have always been a subject of human attention. However, it was not until the 20th century that the question of how human activity contributes to these changes and what, if anything, can be done to prevent them, was of particular interest. After all, human pressure on the environment
leads to negative consequences not only for the environment itself, but also for society and for the economy.

Poland needs a new perspective on development processes. Among the emerging concepts, the idea of sustainable development, which emphasizes the consideration, within the framework of social and economic development, of social, environmental and economic aspects, has gained particular importance. Among others, the United Nations organization has joined in the popularization of the idea of sustainable development, and within the framework of the “2030 Agenda for Sustainable Development” it has formulated goals for sustainable development, referring to various areas of socio-economic development, and indicated the tasks that should be implemented within the framework of these goals. The Agenda has been adopted by all UN member countries, which means that now all governments, but also business, or NGOs, are obliged to work towards the realization of the Sustainable Development Goals. Countries that have signed the 2030 Agenda have at the same time undertaken to monitor and report on their progress toward the goals.

The purpose of the article was to present the situation with regard to the implementation of the Sustainable Development Goals in Poland. The author of the study used the desk research method. The theoretical layer of the paper was prepared on the basis of a literature search. The empirical layer was developed based on the analysis of data taken from the SDG Index and Dashboards Report series. The analysis covers the years 2016–2023.

2. The concept of sustainable development and sustainable development goals

The literature tells us that the author of the term sustainability is the 18th century Saxon alderman Hans Carl von Carlowitz. He called sustainability a rule of conduct towards the forests he managed. The principle was to cut down only as many trees as could grow instead, within a certain period of time [Plebańczyk, 2017: 309].

The modern concept of sustainability development, however, emerged in the context of concerns about the state of the environment. The term sustainability development was first used in the World Charter for Nature [Rezolucja Zgromadzenia Ogólnego, 1982] promulgated in a United Nations General Assembly resolution in 1982 [Hák, Janoušková, Moldan, 2016: 565].
Currently, the classic definition of sustainability development is covered by the definition from the Bruntland Commission’s report *Our Common Future*. This report stated that sustainability development is “development that meets the needs of the present without compromising the ability of future generations to meet their own needs” [*Report of the World…*, 1987: 41]. Definitions of sustainability that operated in the literature in the twentieth century mostly referred to this approach. An exemplary definition from that period says that sustainable development is a strategy of action that simultaneously protects, sustains and strengthens human beings and the sources of resources they will need in the future [*Business strategy…*, 1992: 1]. Even today, many researchers refer to this approach. However, R. Emas stresses that although in this view sustainable development is similar to traditional environmental policy, it differs from it in that it emphasizes intergenerational policy, and its overall goal is the long-term stabilization of the economy and the environment [Emas, 2015: 2].

The increase in popularity of the concept of sustainable development has led to an attempt to concretize its definition by indicating the elements that should be taken into account when implementing the goals of the concept. These aspects were summarized by J. Elkington, creating the Triple Bottom Line model (TBL). According to J. Elkington, in their development, companies should consider economic, social and environmental areas equally [Kazancoglu, Ozkan-Ozen, 2020: 4247].

As emphasized by M. Burchard-Dziubińska, A. Rzeńca and D. Drzazga, sustainable development cannot be identified exclusively with environmental protection activities. They are an important, but not the only, distinguishing feature of the concept. A feature of sustainable development is the integration of environmental protection with social and economic issues, as well as the building of an appropriate institutional setting to serve this purpose. These activities are undertaken to ensure that current and future human needs are met, and therefore to achieve intra- and intergenerational security and justice [Burchard-Dziubińska et al., 2014: 23]. In other words, sustainable development is only possible by taking into account and integrating economic, environmental and social aspects throughout the economic decision-making process [Emas, 2015: 2].

The framework of sustainable development should involve such measures as: [GUS, 2016: 15]:

- in the social area – ensuring access to work, health care, education, sanitation, based on respect for human rights and social equality;
- in the economic area – economic growth that promotes social cohesion and the elimination of poverty, while reducing the negative impact on the environment;
- in the environmental area – ensuring environmental security for society by protecting the environment, preserving biodiversity, reducing the consumption of the earth’s natural resources, and using them rationally.

Although, as the World Bank stated back in 1988 “economic growth, the alleviation of poverty, and sound environmental management are in many cases mutually consistent objectives” [Pezzey, 1989: 1], of course, activities in these three areas can also be in competition with each other. Therefore, sustainable development choices should be made “at a higher level of systems thinking” [Rogers, Hudson, 2011: 4].

At this point it is worth mentioning that it is precisely the difficulty of simultaneously optimizing activities in all three aspects of sustainable development that has led to the development of several concepts that combine only selected two areas of activity. These are, for example: the concept of a green economy (combining the environment with the economy), the concept of a green society (combining the environment with social goals), the concept of inclusive growth (combining economic aspects with social aspects), and inclusive development (also focusing on social and environmental aspects) [Gupta, Vegelin, 2016: 435].

In order to further popularize and at the same time concretize the concept of sustainable development in 2015 the United Nations created the 2030 Agenda for Sustainable Development [Rezolucja..., 2015]. It formulated 17 sustainable development goals (SDGs) and resulting 169 specific targets. These goals include [Ministerstwo..., 2019]:

1. eliminating poverty in all its forms worldwide (7 targets);
2. eliminating hunger, achieve food security and improved nutrition, and promoting sustainable agriculture (8 targets);
3. ensuring a healthy life for all people of all ages and promoting prosperity (13 targets);
4. providing quality education for all and promoting lifelong learning (10 targets);
5. achieving gender equality and empowering women and girls (9 targets);
6. ensuring access to water and sanitation for all through sustainable management of water resources (8 targets);
7. ensuring access for everybody to the sources of stable, sustainable and modern energy at an affordable price (5 targets);
8. promoting stable, sustainable and inclusive economic growth, full and productive employment and decent work for all people (12 targets);
9. build stable infrastructure, promoting sustainable industrialization, and foster innovation (8 targets);
10. reducing inequality within and between countries (10 targets);
11. making cities and human settlements safe, stable, sustainable and inclusive (10 targets);
12. ensuring patterns of sustainable consumption and production (11 targets);
13. taking urgent action to combat climate change and its effects (5 targets);
14. protecting and using the oceans, seas and marine resources in a sustainable manner (10 targets);
15. protecting, restoring, and promoting sustainable use of terrestrial ecosystems, sustainable management of forests, combating desertification, halt and reversing land degradation, and halt the loss of biodiversity (12 targets);
16. promoting peaceful and inclusive societies, ensuring access to justice for everybody, and building effective and accountable, inclusive institutions at all levels (12 targets);
17. strengthen implementation measures and revitalizing the Global Partnership for Sustainable Development (19 targets).

The Open Working Group on the Sustainable Development Goals, which was established back at the 2012 Earth Summit in Rio de Janeiro, was responsible for developing the goals. This group included 30 representatives from the five UN regions. Business representatives also took part in setting the goals [Sroka, 2015].

The goals adopted in “Agenda 2030” address five areas, which can be defined as: people, planet, prosperity, peace, partnership (5P: people, planet, prosperity, peace, partnership). The goals cover a wide range of challenges related to poverty, hunger, health, education, gender equality, climate change, peace and justice.

The Sustainable Goals call on all nations to pursue a holistic strategy combining economic development, social inclusion and environmental sustainability. They embody a shared global vision of how to integrate these three dimensions of sustainable development into action at the local, national and international levels [Sachs et al., 2016: 8].
3. The level of implementation of sustainable development goals in Poland

In order to effectively implement Agenda 2030, it is essential to measure progress toward the formulated goals and targets, both at the global and national levels. However, the multiplicity of sustainable development goals and targets, as well as their capacity, mean that many methods and metrics are proposed to measure the achievement of these goals, or to measure the level of sustainable development in a country. Many countries, including Poland, have developed their own approaches to these issues.

In this study, however, Poland’s level of achievement of the Sustainable Development Goals will be presented using the Global SDG Index. This is one of the proposals for monitoring the level of implementation of the goals of Agenda 2030, presented by the Sustainable Development Solutions Network (UN SDSN) and the Bertelsmann Foundation. The Index makes it possible to estimate the degree of implementation of the entire Agenda 2030 and its individual goals at the international level. It also makes it possible to compare the advancement of individual countries in this process and to identify areas where activities should be intensified. Thus, it allows assessing a country’s situation in terms of sustainable development, more broadly. As the creators of the Index themselves write “The SDG Index also allows each country to compare itself with the region, with other counterparts at similar levels of overall economic development, and with the entire world, including the best and worst performers. Indeed we have constructed the various measures for each SDG so that they immediately indicate a country’s position on a 0-to-100 spectrum from the “worst” (score 0) to the “best” (score 100)” [Sachs et al., 2016: 9]. The SDG Index is presented in annual reports.

The Sustainable Development Goals were formulated as part of Agenda 2030 in 2015. In 2016, however, the first report, the SDG Index and Dashboards Report 2016, was published, which showed a starting point for achieving the Sustainable Development Goals for each country. It was intended to help understand the most important challenges to implementing the goals and identify the gaps that need to be filled to achieve the 2030 Sustainable Development Goals [Sachs et al., 2016: 9]. Poland’s place in the ranking on the level of sustainable development in 2016 (against the most and least advanced countries in this regard) is shown in Table 1.
Table 1. Poland’s place in the ranking on the level of sustainable development in 2016 (against the most and least advanced countries in this regard)

<table>
<thead>
<tr>
<th>Rank</th>
<th>Country</th>
<th>Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Sweden</td>
<td>84,5</td>
</tr>
<tr>
<td>2.</td>
<td>Denmark</td>
<td>83,9</td>
</tr>
<tr>
<td>3.</td>
<td>Norway</td>
<td>82,3</td>
</tr>
<tr>
<td>38.</td>
<td>Poland</td>
<td>69,8</td>
</tr>
<tr>
<td>147.</td>
<td>Congo, Dem.Rep.</td>
<td>31,3</td>
</tr>
<tr>
<td>148.</td>
<td>Liberia</td>
<td>30,5</td>
</tr>
<tr>
<td>149.</td>
<td>Central African Rep.</td>
<td>26,1</td>
</tr>
</tbody>
</table>

Source: the author’s own work based on: Sachs et al., 2016: 16–17.

The Scandinavian countries were at the top of the ranking at the starting point in 2016. Their level of advancement in sustainable development exceeded 80. This means that they are now closest to achieving the SDG endpoints envisaged for the year 2030. However, this is not yet the maximum score. So even the relatively best countries have a lot of work ahead of them.

African countries, on the other hand, ranked the lowest. The difference in the advancement of sustainability measures between the first and last ranked countries was more than 3 times.

In the 2016 report Poland was ranked 38th, with a score of 69.8. This showed the great backwardness of our country in terms of sustainable development activities. The gap to overcome was one of the highest among OECD countries (Poland was 29th among 34 countries).

Subsequent reports have been published annually, but each time their authors have stressed that the results are not strictly comparable from year to year, as the methodology is constantly being refined and the number and type of metrics used in the calculations change. However, even taking this caveat into account, the rankings published as part of the reports show the trends in

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1 This should be interpreted as follows: for example Sweden’s overall index score of 84.5, signifies that Sweden is on average 84.5% of the way to the best possible outcome across the 17 SDGs [Sachs et al., 2016: 14].
each country’s commitment to the Sustainable Development Goals and the level of the gap yet to be caught up.

Poland’s place in the rankings of the level of implementation of the goals of Agenda 2030 in 2019–2023 (against the background of the most and least advanced countries in the implementation of these goals) is shown in Table 2.

Table 2. Poland’s place in the rankings of the level of implementation of the goals of Agenda 2030 in 2019–2023 (against the background of the most and least advanced countries in the implementation of these goals)

<table>
<thead>
<tr>
<th>Year</th>
<th>2017</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Sweden</td>
<td>85,6</td>
<td>1.</td>
<td>Sweden</td>
<td>85,0</td>
<td>1.</td>
<td>Sweden</td>
</tr>
<tr>
<td>2.</td>
<td>Denmark</td>
<td>84,2</td>
<td>2.</td>
<td>Denmark</td>
<td>84,6</td>
<td>2.</td>
<td>Sweden</td>
</tr>
<tr>
<td>3.</td>
<td>Finland</td>
<td>84,0</td>
<td>3.</td>
<td>Finland</td>
<td>83,0</td>
<td>3.</td>
<td>Finland</td>
</tr>
<tr>
<td>27.</td>
<td>Poland</td>
<td>75,8</td>
<td>32.</td>
<td>Poland</td>
<td>73,7</td>
<td>29.</td>
<td>Poland</td>
</tr>
</tbody>
</table>


In the 2016 report Poland was ranked 38th, with a score of 69.8. In subsequent years, the level of the index for Poland grew, exceeding 80 points in 2021, and our country’s position in the ranking also grew. In 2023, Poland took 9th place in the ranking with a score of 81.8. This means that the measures taken in our country are bearing fruit. In 7 years, Poland has decisively reduced the gap separating it from the optimal level of sustainable development.
by 12 points. This can be clearly seen in comparison with other countries. According to the report’s authors’ calculations, the world has been improving the level of achievement of the Agenda’s goals by only half a point per year on average between 2015 and 2019, while since the outbreak of the pandemic and the occurrence of other overlapping crises, progress has stalled [Sachs et al., 2023: 23].

However, analyzing only the overall SDG index can falsify a country’s picture. This is because it can, in cases where a country performs well in most indicators, hide areas of serious deficiency. That’s why, starting in 2017, the reports began to include detailed information on a country’s achievement of each of the Agenda 2030 goals, which took the form of a kind of dashboard. Green indicates the achievement of a given SDG, red highlights the area of major challenges, while yellow and orange indicate that there are still significant challenges in a given area. In other words, the colours from yellow through orange to red indicate increasing distance from achieving a given SDG [Sachs et al., 2017: 59].

A table of indicators for achieving each of the Sustainable Development Goals in Poland in 2017–2023 is presented in Table 3.

Table 3. Indicators for the achievement of individual goals of Agenda 2030 in Poland in 2017–2023

<table>
<thead>
<tr>
<th>Years</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>10</th>
<th>11</th>
<th>12</th>
<th>13</th>
<th>14</th>
<th>15</th>
<th>16</th>
<th>17</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
<td>Y*</td>
<td>R</td>
<td>O</td>
<td>Y</td>
<td>O</td>
<td>G</td>
<td>O</td>
<td>O</td>
<td>R</td>
<td>R</td>
<td>Y</td>
<td>O</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>O</td>
<td>O</td>
</tr>
<tr>
<td>2018</td>
<td>Y</td>
<td>O</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>O</td>
<td>O</td>
<td>R</td>
<td>O</td>
<td>O</td>
<td>O</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>Y</td>
<td>O</td>
<td>R</td>
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<tr>
<td>2019</td>
<td>Y</td>
<td>R</td>
<td>Y</td>
<td>Y</td>
<td>O</td>
<td>Y</td>
<td>O</td>
<td>Y</td>
<td>R</td>
<td>O</td>
<td>O</td>
<td>O</td>
<td>R</td>
<td>R</td>
<td>R</td>
<td>G</td>
<td>O</td>
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<tr>
<td>2020</td>
<td>G</td>
<td>O</td>
<td>Y</td>
<td>Y</td>
<td>O</td>
<td>Y</td>
<td>R</td>
<td>Y</td>
<td>O</td>
<td>O</td>
<td>O</td>
<td>O</td>
<td>O</td>
<td>R</td>
<td>R</td>
<td>G</td>
<td>Y</td>
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<tr>
<td>2021</td>
<td>G</td>
<td>O</td>
<td>Y</td>
<td>Y</td>
<td>O</td>
<td>Y</td>
<td>R</td>
<td>Y</td>
<td>O</td>
<td>O</td>
<td>O</td>
<td>O</td>
<td>O</td>
<td>R</td>
<td>R</td>
<td>G</td>
<td>Y</td>
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<tr>
<td>2022</td>
<td>G</td>
<td>O</td>
<td>O</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>R</td>
<td>Y</td>
<td>O</td>
<td>Y</td>
<td>O</td>
<td>O</td>
<td>R</td>
<td>R</td>
<td>G</td>
<td>Y</td>
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<tr>
<td>2023</td>
<td>Y</td>
<td>R</td>
<td>O</td>
<td>Y</td>
<td>Y</td>
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<td>Y</td>
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<td>O</td>
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<td>O</td>
<td>O</td>
<td>O</td>
<td>R</td>
<td>G</td>
<td>O</td>
</tr>
</tbody>
</table>

* R – red, O – orange, Y – yellow, G – green

Source: the author’s own work based on: Sachs et al., 2017: 14; Sachs et al., 2018: 18; Sachs et al., 2019: 24; Sachs et al., 2020: 41; Sachs et al., 2021: 32; Sachs et al., 2022: 21; Sachs et al., 2023: 37.
Table 4. Indicators significantly low in individual targets

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>2</td>
<td>• Prevalence of obesity, BMI 30&lt;br&gt; • Sustainable Nitrogen Management Index&lt;br&gt; • Yield gap closure</td>
<td>—</td>
<td>• Sustainable Nitrogen Management Index&lt;br&gt; • Yield gap closure</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>7</td>
<td>—</td>
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<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>9</td>
<td>• Research and development expenditure&lt;br&gt; • Research and development researchers&lt;br&gt; • Triadic patent families filed&lt;br&gt; • Gap in internet access by income</td>
<td>• Research and development expenditure&lt;br&gt; • Research and development researchers&lt;br&gt; • Triadic patent families filed&lt;br&gt; • Gap in internet access by income</td>
<td>• Research and development expenditure&lt;br&gt; • Research and development researchers&lt;br&gt; • Triadic Patent Families filed (per million population)</td>
<td>—</td>
<td>—</td>
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<tr>
<td>12</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>• E-waste generated&lt;br&gt; • Production – based SO₂ emissions</td>
<td>—</td>
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<td>------</td>
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</tbody>
</table>
| 13   | • Energy–related CO₂ emissions per capita  
• Effective Carbon Rate from all non-road energy, excluding emissions from biomass  
• Energy–related CO₂ emissions per capita  
• Effective Carbon Rate from all non-road energy, excluding emissions from biomass  
• Energy–related CO₂ emissions per capita  
• Effective Carbon Rate from all non-road energy, excluding emissions from biomass | • Energy–related CO₂ emissions per capita  
• Effective Carbon Rate from all non-road energy, excluding emissions from biomass | • Energy–related CO₂ emissions per capita  
• Effective Carbon Rate from all non-road energy, excluding emissions from biomass | • Energy–related CO₂ emissions per capita  
• Effective Carbon Rate from all non-road energy, excluding emissions from biomass | • CO₂ emissions from fossil fuel combustion and cement production  
• CO₂ emissions embodied in imports  
• Effective carbon rate | • CO₂ emissions from fossil fuel combustion and cement production  
• CO₂ emissions embodied in imports | — |
| 14   | • Ocean Health Index – Biodiversity  
• Ocean Health Index – Clean Waters  
• Ocean Health Index – Fisheries  
• Percentage of Fish Stocks overexploited or collapsed by EEZ  
• Ocean Health Index Goal – Biodiversity  
• Ocean Health Index Goal – Clean Waters  
• Ocean Health Index: Clean Waters score  
• Fish Stocks overexploited or collapsed by EEZ  
• Ocean Health Index: Clean Waters score  
• Fish Stocks overexploited or collapsed by EEZ  
• Ocean Health Index: Clean Waters score  
• Fish caught from overexploited or collapsed stocks | • Ocean Health Index – Biodiversity  
• Ocean Health Index – Clean Waters  
• Ocean Health Index – Fisheries  
• Percentage of Fish Stocks overexploited or collapsed by EEZ  
• Ocean Health Index Goal – Biodiversity  
• Ocean Health Index Goal – Clean Waters  
• Ocean Health Index: Clean Waters score  
• Fish Stocks overexploited or collapsed by EEZ  
• Ocean Health Index: Clean Waters score  
• Fish Stocks overexploited or collapsed by EEZ  
• Ocean Health Index: Clean Waters score  
• Fish caught from overexploited or collapsed stocks | • Ocean Health Index – Biodiversity  
• Ocean Health Index – Clean Waters  
• Ocean Health Index – Fisheries  
• Percentage of Fish Stocks overexploited or collapsed by EEZ  
• Ocean Health Index Goal – Biodiversity  
• Ocean Health Index Goal – Clean Waters  
• Ocean Health Index: Clean Waters score  
• Fish Stocks overexploited or collapsed by EEZ  
• Ocean Health Index: Clean Waters score  
• Fish Stocks overexploited or collapsed by EEZ  
• Ocean Health Index: Clean Waters score  
• Fish caught from overexploited or collapsed stocks | • Ocean Health Index – Biodiversity  
• Ocean Health Index – Clean Waters  
• Ocean Health Index – Fisheries  
• Percentage of Fish Stocks overexploited or collapsed by EEZ  
• Ocean Health Index Goal – Biodiversity  
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• Ocean Health Index: Clean Waters score  
• Fish Stocks overexploited or collapsed by EEZ  
• Ocean Health Index: Clean Waters score  
• Fish Stocks overexploited or collapsed by EEZ  
• Ocean Health Index: Clean Waters score  
• Fish caught from overexploited or collapsed stocks | • Ocean Health Index – Biodiversity  
• Ocean Health Index – Clean Waters  
• Ocean Health Index – Fisheries  
• Percentage of Fish Stocks overexploited or collapsed by EEZ  
• Ocean Health Index Goal – Biodiversity  
• Ocean Health Index Goal – Clean Waters  
• Ocean Health Index: Clean Waters score  
• Fish Stocks overexploited or collapsed by EEZ  
• Ocean Health Index: Clean Waters score  
• Fish Stocks overexploited or collapsed by EEZ  
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• Fish caught from overexploited or collapsed stocks | • Ocean Health Index – Biodiversity  
• Ocean Health Index – Clean Waters  
• Ocean Health Index – Fisheries  
• Percentage of Fish Stocks overexploited or collapsed by EEZ  
• Ocean Health Index Goal – Biodiversity  
• Ocean Health Index Goal – Clean Waters  
• Ocean Health Index: Clean Waters score  
• Fish Stocks overexploited or collapsed by EEZ  
• Ocean Health Index: Clean Waters score  
• Fish Stocks overexploited or collapsed by EEZ  
• Ocean Health Index: Clean Waters score  
• Fish caught from overexploited or collapsed stocks | — |
| 17   | • High-income and all OECD DAC countries: International concessional public finance, including official development assistance  
• Financial Secrecy Score  
• High-income and all OECD DAC countries: International concessional public finance, including official development assistance  
• Financial Secrecy Score  
• For high-income and all OECD DAC countries: International concessional public finance, including official development assistance  
• Financial Secrecy Score  
| • High-income and all OECD DAC countries: International concessional public finance, including official development assistance  
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• High-income and all OECD DAC countries: International concessional public finance, including official development assistance  
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• High-income and all OECD DAC countries: International concessional public finance, including official development assistance  
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• Financial Secrecy Score  
| • For high-income and all OECD DAC countries: International concessional public finance, including official development assistance  
• Financial Secrecy Score  
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Source: the author’s own work based on: Sachs et al., 2017: 125; Sachs et al., 2018: 355; Sachs et al., 2019: 357; Sachs et al., 2020: 381; Sachs et al., 2021: 373; Sachs et al., 2022: 361; Sachs et al., 2023: 399.
As shown in Table 3, in almost 40% of cases (goals marked in orange) the goals were realized, but at too low a level. On the other hand, in the case of almost a third of the goals (which were marked in yellow), the implementation of the goals was at a moderate level.

The analysis of the presented information allows us to note that the areas of major challenges for Poland are primarily goals: 13 (climate action), 14 (life below water) and 17 (partnerships for the goals). The most difficult situation regards Objective 14, its implementation is rated lowest each year. In addition, in some years also the following goals: 7 (affordable and clean energy), 9 (industry, innovation, infrastructure), 2 (zero hunger) and 12 (responsible consumption and production), have not made satisfactory progress. In contrast, it is noteworthy that at the end of the analyzed period, in 2023, the implementation of only two goals – 2 and 14 – was assessed as a major challenge.

Consideration of a given goal as an area of the greatest challenge occurs when the level of measures of a given goal is significantly low. Table 4 shows which metrics of the indicated goals were considered too low and critical.

As the table 3 shows, during the period under review, Poland recorded the achievement of a selected goal of the Agenda several times. This was especially true for goal 15 (life on land), which is considered to have been achieved at an adequate level as of 2019. Goal 1 (no poverty) in 2020–2022 and goal 6 (clean water and sanitation) in 2017 also received such an assessment. Within the framework of these goals, all metrics have been formed at appropriate levels.

4. Conclusions

The analysis showed that Poland, although it started from a less than ideal position, is now on the right track in terms of achieving the goals of Agenda 2030. Of course, there is still much to be done. This is especially true for goal 14, which, as of 2016, was particularly challenging for Poland. To continue to improve its position, Poland should intensify its efforts in the remaining goals as well.

However, the dynamics of our country’s implementation of the Sustainable Development Goals is higher than average, which means that Poland is catching up with the countries that have been in the top positions so far. Interestingly, an analysis of the data contained in the reports shows that these leading countries, at the halfway point of the implementation of Agenda 2030, have made only
slight progress (for example, the level of the index for Sweden has increased over the analyzed years by 1.5 points, for Denmark by 1.8 points).

Some questions may therefore arise. Have some of the Agenda’s goals been formulated too ambitiously, since even highly developed countries are not able to achieve them at a higher level? In the case of Poland, too, will stagnation in the implementation of the goals and a lack of growth in the value of the index be observed in the coming years? The answers to these questions will be provided in the coming years.

Based on a detailed analysis of the reports and the thoughts of their authors, it is also possible to formulate some general conclusions regarding the implementation of the Sustainable Development Goals. Each country is peculiar, each may face the challenges differently, and each approaches the implementation of the set goals in different ways. For poor countries, for example, serious challenges are related to the elimination of extreme poverty and environmental degradation in all the forms; these countries require social integration and access to necessary infrastructure. Richer countries face such challenges in such categories as: mitigating climate change, maintaining global partnerships, nutrition, gender equality or education. At the same time, very often the implementation of the Sustainable Development Goals by developed countries at a higher level is associated with the generation of negative international side effects, which in turn hinder less developed countries from achieving these goals. The realization of the Sustainable Development Goals is also negatively affected by various types of crises, e.g. pandemic, war in Ukraine, local conflicts, humanitarian tragedies. They inhibit, or even nullify, progress towards these goals. It is therefore necessary to have international cooperation and joint commitment to solve these problems [Sachs et al., 2019; 2023].

| References |


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