



Report of the  
Comptroller and Auditor General of India  
on  
Audit of  
**PREPAREDNESS FOR THE IMPLEMENTATION  
OF SUSTAINABLE DEVELOPMENT GOALS**





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Comptroller and Auditor General of India  
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of Sustainable Development Goals**

**Union Government (Civil)  
NITI Aayog  
Report No. 8 of 2019**



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## Glossary of Hindi terms used in the Report

Hindi terms	Meaning
<i>Bal Sanjeevan tatha Surakshit Matritva Yojana</i>	Child Life and Safe Maternity Scheme
<i>Gram Panchayat</i>	Village level local self-governance
<i>Kishori Swasthya Suraksha Yojana</i>	Girls Health Protection Scheme
<i>Mukhyamantri Shahri Swasthya Karyakram</i>	Chief Minister Programme for Urban Health
<i>Nyuntam Avashyakta Karyakram</i>	Minimum Need Programme
<i>Panchayati Raj</i>	System of local (village) self-Government
<i>Pradhan Mantri Matru Vandana Yojana</i>	Prime Minister Scheme for Maternal Obeisance
<i>Pradhan Mantri Swasthya Suraksha Yojana</i>	Prime Minister Health Protection Scheme
<i>Rashtriya AYUSH Mission</i>	National AYUSH (Ayurveda, Yoga & Naturopathy, Unani, Siddha, and Homoeopathy) Mission
<i>Rashtriya Bal Swasthya Karyakram</i>	National Child Health Programme
<i>Rashtriya Mansik Swasthya Karyakram</i>	National Mental Health Programme
<i>Sanjeevani Sahayata Kosh</i>	Health Aid Fund
<i>Susrusha</i>	Financial assistance for health
<i>Zila Parishad</i>	District level local self-governance
<i>Zila Yojana</i>	District Scheme

## Preface

The 70<sup>th</sup> session of the United Nations General Assembly adopted the resolution titled '*Transforming our World: the 2030 Agenda for Sustainable Development*' consisting of 17 Sustainable Development Goals (SDGs) and 169 associated targets. In this Assembly, Government of India affirmed its commitment to the 2030 Agenda and SDGs. SDGs are expected to set up the development agenda and policies to eradicate poverty, protect the planet, foster peace and promoting prosperity for all. The audit was aimed at contributing to the process of follow-up and review by providing an assessment of the Government's preparedness for implementation of SDGs and making suitable recommendations for augmenting preparedness at various levels. Preparedness was also examined specifically for 'Goal 3-Good Health and Well Being'.

The work leading to this report was done by a team from the Office of the Director General of Audit (Central Expenditure), New Delhi with inputs from Accountants General from the States of Assam, Chhattisgarh, Haryana, Kerala, Maharashtra, Uttar Pradesh and West Bengal. The report brings out key initiatives being undertaken by the Government for the implementation of SDGs and suggests ways to improve by highlighting areas of concern. The audit was conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

This report has been prepared for submission to the President of India under Article 151 of the Constitution of India.





# Executive Summary

## Introduction

### A) The 2030 Agenda/SDGs

The 70<sup>th</sup> Session of the United Nations General Assembly (September 2015) adopted a resolution titled '*Transforming our World: the 2030 Agenda for Sustainable Development*' consisting of 17 Sustainable Development Goals (SDGs) and 169 associated targets.

The Agenda allows each Government to set its own national targets based on national circumstances and decide how global targets would be incorporated into national planning processes, policies and strategies. To assist this process, the United Nations Development Group created a Reference Guide for mainstreaming the 2030 Agenda and SDGs.

### B) Implementation Framework for the 2030 Agenda in India

NITI Aayog has been entrusted with the responsibility for coordination and overseeing the implementation of the 2030 Agenda in India. The Ministry of Statistics and Programme Implementation (MoSPI) has been entrusted with the task of preparing monitoring indicators for SDG targets. NITI Aayog has involved the States and UTs in the preparedness exercise by associating them with the formulation of the Vision and Strategy documents and advising them to undertake mapping of Goals and Targets with various departments, while building their institutional capacities for implementing, monitoring and evaluation of the SDGs.

### C) Audit Approach

The audit was taken up with the overall objective of ascertaining 'Preparedness of the Government for the Implementation of SDGs' covering aspects such as extent to which the 2030 Agenda has been adapted in the national context; identification and mobilisation of resources and capacities, and creation of mechanism for monitoring and reporting progress. To assess preparedness at the State level, seven States<sup>1</sup> were selected. In addition, 'Goal 3- Good Health and Well-Being' was selected for detailed examination of preparedness.

<sup>1</sup> Assam, Chhattisgarh, Haryana, Kerala, Maharashtra, Uttar Pradesh and West Bengal

## Key Findings

Key findings in each of the focus area of examination, and with respect to Goal 3, are provided in the subsequent sections.

Initiatives	Areas of concern
<b>A) Adapting the 2030 Agenda</b>	
<b>Institutional Arrangements for the 2030 Agenda (Para 2.2)</b>	
NITI Aayog, identified as nodal agency for coordination and overseeing implementation of SDGs, has undertaken various mainstreaming activities. A multi-disciplinary Task Force has been set up to analyse and review implementation of SDGs. States have also identified nodal agencies for SDGs.	A roadmap is yet to be aligned with defined milestones for SDG targets to be achieved in the year 2020, 2025 and 2030.
<b>Reviewing Plans and Adapting SDGs (Para 2.3)</b>	
NITI Aayog, tasked with preparation of Vision, Strategy and Action Agenda documents and identification/allocation of national targets, had released “Three Year Action Agenda” and “Strategy for New India @75” documents broadly mirroring SDGs and carried out mapping of Goals/Targets. Similar exercises were also undertaken by States.	Vision document is still under preparation. States are yet to prepare policy documents. Mapping of Goals/Targets undertaken by NITI Aayog and selected States is still ongoing.
<b>Building Awareness and Stakeholder Involvement (Para 2.4)</b>	
NITI Aayog had organised stakeholders’ workshops, consultations and meetings. At the State level, initiatives were undertaken for raising awareness, involving stakeholders, and capacity building of officials.	Efforts to raise public awareness about SDGs and initiatives undertaken in the selected States were not comprehensive, focussed or sustained.
<b>Policy Coherence (Para 2.5)</b>	
Existing governance structures provide for inter-ministerial and inter-agency mechanisms for policy coherence. The multi-disciplinary Task Force for SDGs had representation of the Central Ministries and States. Further, States had commenced setting up institutional mechanisms for addressing inter-connectedness.	States may need to strengthen institutional arrangements by identifying support departments and defining roles and responsibilities.

Initiatives	Areas of concern
<b>B) Resource Mobilisation for the 2030 Agenda</b>	
<b>Financing and Budgeting for SDGs (Para 3.2)</b>	
Government of India has taken several steps to optimise domestic resource mobilisation <sup>2</sup> and measures for improving expenditure efficiency and effectiveness. The Three Year Action Agenda projects availability of financial resources and sector-wise requirement of funds over a limited period of three-year.	The Strategy document did not project the financing and budgeting requirements. While it is recognised that projecting financial resources for achieving the Targets by 2030 is a challenging task, Ministry of Finance and State Governments are yet to integrate SDG related financial resources in national budgeting for implementing SDGs.
<b>C) Monitoring and Reporting</b>	
<b>Institutional Arrangements for Monitoring and Reporting (Para 4.2)</b>	
NITI Aayog is responsible for overseeing implementation of SDGs while MoSPI was tasked with preparation of the National Indicator Framework (NIF). States had also taken initiatives for establishing required monitoring frameworks.	Delay in approval of NIF held up finalisation of monitoring and reporting framework on implementation of SDGs. Initiatives undertaken in selected States were still in progress.
<b>Indicators, Data Availability, Monitoring and Reporting (Para 4.3)</b>	
NIF consisting of 306 indicators and their base line data have been prepared by MoSPI in consultation with the Central Ministries and State Governments. NITI Aayog has also released a “SDG India Index: Baseline Report” containing 62 priority indicators to measure progress of States/UTs with respect to implementation of SDGs.	There was no proposal to identify milestones for the national indicators. Out of 306 indicators included in NIF, data for 137 indicators were not yet available.
<b>D) Goal 3: Good Health and Well Being</b>	
<b>Institutional Arrangement for Integrating Goal 3 (Para 5.2)</b>	
Ministry of Health and Family Welfare (MoH&FW) and other Central Ministries were mapped for achieving Goal 3. Nodal departments or working groups had been designated in States.	Mapping in respect of Goal 3 was not comprehensive in selected States.
<b>Reviewing Plans and Adapting Goal 3 (Para 5.3)</b>	
The Three Year Action Agenda cover several key areas relating to health sector and broadly reflect the targets relating to Goal 3. A National Health Policy (NHP) promulgated in 2017 also recognize the pivotal importance of SDGs. In States, actions to formulate plans and policies in line with Goal 3 initiated.	Though States had indicated actions to formulate plans and policies in line with Goal 3, delays and absence of a holistic approach were noted.

<sup>2</sup> Eliminating the generation of black money and combating illicit fund flows, expanding the tax base, supporting investments through a predictable and stable tax policy

Initiatives	Areas of concern
<b>Promoting Awareness and Stakeholder Involvement (Para 5.4)</b>	
MoH&FW had organised national consultation on transitioning from MDGs to SDGs and State Level Conferences on Goal 3. Electronic and Social Media also used for increasing awareness.	Three Ministries <sup>3</sup> linked with Goal 3, were not involved in national consultation. Specific and sustained measures for promoting awareness and stakeholder involvement with Goal 3 were not seen in the States.
<b>Policy Coherence (Para 5.5)</b>	
MoH&FW had undertaken several initiatives supporting policy coherence for achieving horizontal and vertical coherence.	Ministries associated with Goal 3 were not represented in Task Force and working groups/sub-groups. Policy coherence initiatives undertaken were either absent or inadequate in States.
<b>Resource Mobilisation for Goal 3 (Para 5.6)</b>	
NHP envisage to increase the Public Health Expenditure to 2.5 <i>per cent</i> of GDP by 2025. Similarly, Three Year Action Agenda projects central allocation for health sector to ₹ one lakh crore by 2019-20.	There is still a long way to go before the target of public health expenditure is achieved and the central allocation for health for 2019-20 was far short of target. In States, health spending as a percentage of total States expenditure, ranged from 3.29 to 5.32 <i>per cent</i> which shows that this need considerable augmentation.
<b>Monitoring for Goal 3 (Para 5.7)</b>	
MoH&FW had set up a working group for formulating monitoring framework for Goal 3.	Data for certain health indicators were not regularly or uniformly available.

<sup>3</sup> AYUSH, Tribal Affairs, and Home Affairs.

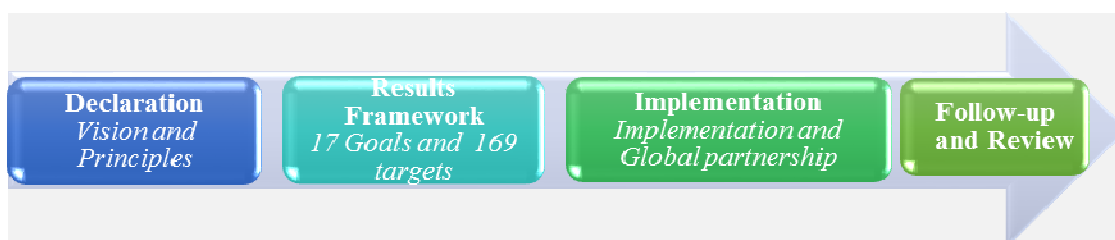
## Chapter-I: Overview and Audit Approach

### 1.1 Introduction

The 70<sup>th</sup> session of the United Nations (UN) General Assembly held on 25-27 September 2015, adopted the resolution titled '*Transforming our World: the 2030 Agenda for Sustainable Development*' consisting of 17 Sustainable Development Goals (SDGs) and 169 associated targets. The 2030 Agenda came into effect from January 2016 and seeks to build on the Millennium Development Goals (MDGs) that were adopted in 2000.

### 1.2 Structure of the 2030 Agenda

The 2030 Agenda aims to end poverty and hunger everywhere; combat inequalities within and among countries; build peaceful, just and inclusive societies; protect human rights, promote gender equality and the empowerment of women and girls; and ensure the lasting protection of the planet and its natural resources. It also endeavours to create conditions for inclusive and sustained economic growth, shared prosperity and decent work for all. The 2030 Agenda is structured into four parts:



#### The 17 Goals are as below:

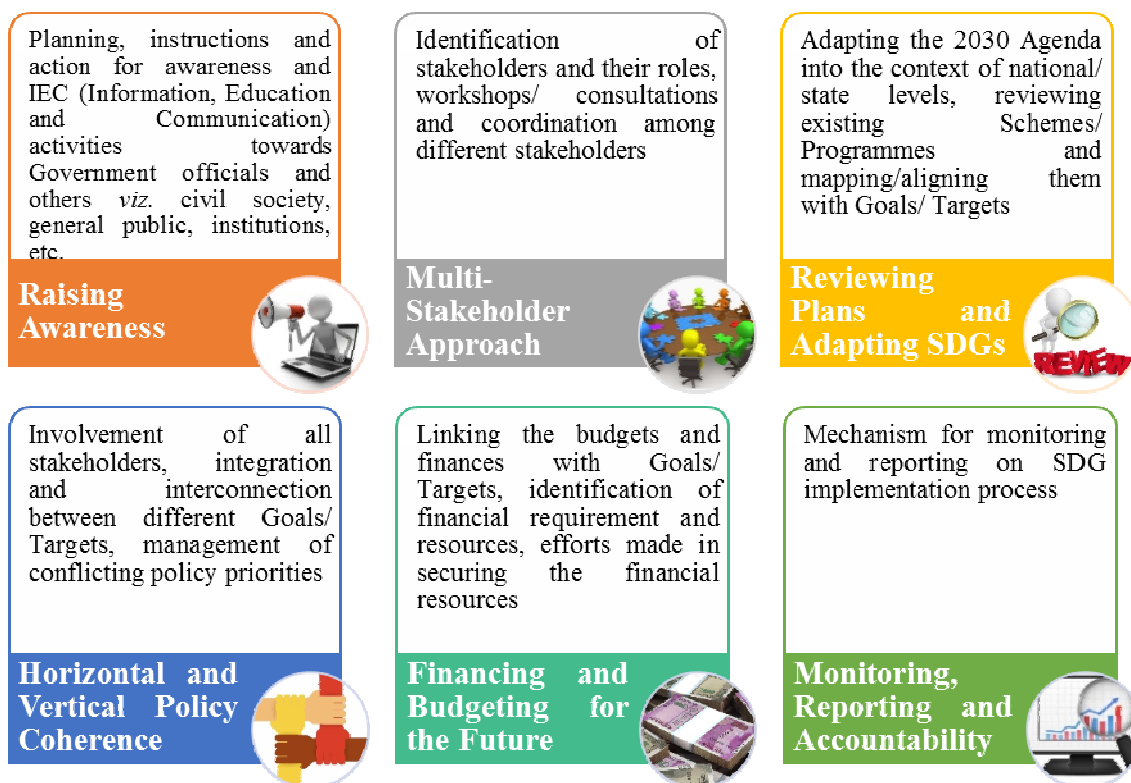


Salient features of the 2030 Agenda are in **Table 1.1**:

<b>Table 1.1: The 2030 Agenda-Salient Features</b>
<ul style="list-style-type: none"> <li>• Seeks to achieve sustainable development in all three dimensions <i>i.e.</i>, Economic, Social and Environmental in a balanced and integrated manner both for present and future generations.</li> </ul>
<ul style="list-style-type: none"> <li>• Identifies and lays stress on five components of development <i>i.e.</i>, People, Planet, Prosperity, Peace and Partnership and focuses on the principle of ‘leaving no one behind’ by reaching the farthest first.</li> </ul>
<ul style="list-style-type: none"> <li>• Allows each Government to set its own national targets based on national circumstances and also incorporate global targets into national planning processes, policies and strategies.</li> </ul>
<ul style="list-style-type: none"> <li>• Envisages achievement of 21 Targets by 2020, three Targets by 2025 and remaining Targets by 2030.</li> </ul>
<ul style="list-style-type: none"> <li>• Envisages regular reviews of progress at national and sub-national (State) levels. The outcomes from national level reviews will form the foundation for reviews at regional and global levels.</li> </ul>

### 1.3 Guidance Areas for the 2030 Agenda

In response to requests from Member States for coherent and integrated support in adapting the global SDGs to national context, the United Nations Development Group (UNDG) created a Reference Guide titled ‘Mainstreaming the 2030 Agenda’. The areas identified in the Reference Guide are as below:



## 1.4 Implementation Framework for the 2030 Agenda in India

Government of India (GoI) entrusted (September 2015) NITI Aayog<sup>1</sup> with the responsibility of coordinating and overseeing the implementation of the 2030 Agenda. NITI Aayog was specifically given the task of identifying national targets and assigning them to concerned Ministries/Departments for implementation of SDGs in India. In addition, it has been tasked (May 2016) to formulate, a longer vision of 15 years keeping in view the social goals and SDGs, a Seven Year Strategy document as part of “National Development Agenda” and a Three Year Action Agenda for goals to be achieved.



Source: NITI Aayog

NITI Aayog advised State Governments to undertake mapping of Goals and Targets and sought inputs for formulation of a Vision document for the country. Subsequently, States were asked to take up budgeting for SDGs and organise capacity building activities. The Ministry of Statistics and Programme Implementation (MoSPI) has been entrusted (September 2015) with the task of preparing a National Indicator Framework (NIF) in consultation with all the Central Ministries for the monitoring of SDGs. Key initiatives taken by the Government for mainstreaming SDGs in the national context are given in **Table 1.2**:

<sup>1</sup> National Institution for Transforming India (NITI Aayog) is the premier policy ‘Think Tank’ of the Government of India, providing both directional and policy inputs.

**Table 1.2: SDGs Preparedness - Key Initiatives**

<b>Government's Commitment</b>	<ul style="list-style-type: none"> <li>• Cabinet was informed (September 2015) about the 2030 Agenda.</li> <li>• Prime Minister affirmed India's commitment to the 2030 Agenda and SDGs during Sustainable Development Summit in New York (25 September 2015).</li> </ul>
<b>Institutional Framework</b>	<ul style="list-style-type: none"> <li>• NITI Aayog mandated with task of coordinating and overseeing the implementation of SDGs.</li> <li>• MoSPI responsible for preparation of National Indicator Framework.</li> <li>• States/Union Territories (UTs) involved in mainstreaming activities.</li> <li>• NITI Aayog constituted a Task Force (August 2017) with stakeholders drawn from Central Ministries, State Governments and institutions, as members.</li> </ul>
<b>Dovetailing SDGs with Development Agenda</b>	<ul style="list-style-type: none"> <li>• NITI Aayog undertook exercise for mapping all 17 Goals and 169 Targets with Ministries, Central Schemes, related interventions.</li> <li>• NITI Aayog prepared a 'Three Year Action Agenda' covering the period 2017-20 and 'Strategy for New India@75' covering the period upto 2022-23.</li> <li>• States at various stages of preparation of their Vision and Strategy documents and mapping of Goals/Targets.</li> </ul>
<b>Raising Awareness and Stakeholder Involvement</b>	<ul style="list-style-type: none"> <li>• Workshops/consultations at Regional, National and State levels organised for exchange of ideas/experiences and raising awareness on SDGs amongst stakeholders.</li> <li>• Indian Parliament launched a 'Speaker's Research Initiative'<sup>2</sup> to provide SDGs related insights to the Members of Parliament.</li> </ul>
<b>Policy Coherence</b>	<ul style="list-style-type: none"> <li>• Institutional arrangements exist for both horizontal and vertical convergence.</li> </ul>
<b>Mobilisation of Resources</b>	<ul style="list-style-type: none"> <li>• Government of India is implementing a nationwide Goods and Services Tax reform to optimize domestic resource mobilization.</li> <li>• Fiscal Responsibility and Budget Management being implemented for ensuring predictable and sustainable budgeting.</li> <li>• Expenditure reforms implemented.</li> </ul>
<b>Monitoring and Reporting</b>	<ul style="list-style-type: none"> <li>• Voluntary National Review<sup>3</sup> (VNR) Report presented in the UN (July 2017).</li> <li>• National Indicator Framework (NIF) and Baseline data published in November 2018 and March 2019 respectively for monitoring implementation of SDGs.</li> <li>• High Level Steering Committee constituted (January 2019) to periodically review and refine NIF.</li> <li>• A 'SDG India Index: Baseline Report 2018' based on 62 Priority Indicators along with dashboard released (December 2018) for monitoring the progress of SDGs at the national and sub-national level.</li> </ul>

<sup>2</sup> Speaker's Research Initiative (SRI) started in July 2015 seeks to assist Members of Parliament in playing a more effective role in law-making, parliamentary debates, oversight of governance and to respond to the ever increasing, ever more complex issues of national and international importance.

<sup>3</sup> The 2030 Agenda provides for Member States to undertake and present voluntary reviews during High Level Political Forum (HLPF) meets in UN.



## 1.5 Audit Approach

The 2030 Agenda/SDGs constitute an ambitious and long term plan of action for addressing several problems faced by the country and for ensuring sustainable development. The audit was aimed at contributing to the process of follow-up and review by providing an assessment of the Government's preparedness for implementation of the SDGs and making suitable recommendations for augmenting preparedness at various levels.

### 1.5.1 Audit Objectives and Scope

The audit was taken up with the overall purpose of ascertaining 'Preparedness of the Government for the Implementation of the 2030 Agenda'. The specific audit objectives are as follows:

- to what extent has the Government adapted the 2030 Agenda into its national context;
- to what extent has the Government identified and secured resources and capacities needed to implement the 2030 Agenda;
- to assess the robustness and accuracy of procedures put in place to track allocation of resources against targets within the SDG;
- to what extent has the Government established a mechanism to monitor, follow-up, review and report on the progress towards the implementation of the 2030 Agenda.

Entities covered during audit examination included the NITI Aayog, Ministry of Statistics and Programme Implementation (MoSPI), Ministry of Health and Family Welfare (MoH&FW) and 14 other Ministries<sup>4</sup> of GoI. Out of the 17 Goals, preparedness with respect to implementation of '**Goal 3- Good Health and Well-Being**' was selected for detailed examination. To assess preparedness activities for implementation of SDGs in the States, seven States (**Assam, Chhattisgarh, Haryana, Kerala, Maharashtra, Uttar Pradesh and West Bengal**) were selected on the basis of ranking<sup>5</sup> of Health indices for 2015-16.

<sup>4</sup> AYUSH, Commerce and Industry, Drinking Water and Sanitation, Environment, Forest and Climate Change, External Affairs, Finance, Food Processing Industries, Home Affairs, Housing and Urban Affairs, Information and Broadcasting, *Panchayati Raj*, Road Transport and Highways, Tribal Affairs, Women and Child Development.

<sup>5</sup> Top ranking (Kerala), middle ranking (Haryana and Maharashtra) and low ranking (Assam, Chhattisgarh, Uttar Pradesh and West Bengal).

## 1.5.2 Source of Audit Criteria

Audit criteria were derived from the 2030 Agenda for Sustainable Development; Reference Guidelines to UN Country Teams- ‘Mainstreaming the 2030 Agenda for Sustainable Development’ issued by United Nations Development Group and instructions/Orders/Circulars/Policy documents issued by the Central/State Governments on preparedness for implementation of SDGs.

## 1.5.3 Audit Methodology

An entry conference (5 January 2018) was held with NITI Aayog, MoSPI and MoH&FW, wherein the audit methodology, scope, objectives and criteria were discussed. Information on the approach for this audit was also shared with the Central Ministries (January 2018) and the selected States. Based on discussions with officials, replies to audit questionnaires, examination of records, review of reports and other material, a draft report was prepared and issued to NITI Aayog and concerned Ministries (June 2018). An exit conference was held (27 July 2018), wherein draft audit findings were discussed. Similar exit conferences were also held in the selected States. After considering additional material/inputs and replies, a revised draft of the report was issued to NITI Aayog and concerned Ministries (September 2018) for comments. In addition, up to date developments relating to preparedness have also been incorporated to the extent feasible.

## 1.6 Post Audit developments reported by NITI Aayog

A meeting was held with NITI Aayog, in May 2019 wherein it was intimated that NITI Aayog had “while working in the spirit of cooperative and competitive federalism” taken various specific actions to implement SDGs and for measurement of performance against SDGs. These include:

- a) Launching of ‘Aspirational District Programme’ in 112 backward districts across 27 States which is based “on the core principle of improvement in SDGs in backward districts of India for ensuring inclusive growth”. These cover areas such as health & nutrition, education, financial inclusion, agriculture & water management and skill development.
- b) Development of indices such as Composite Water Management Index, Health Outcomes Index and School Education Quality Index.
- c) SDG India Index 2018 has been developed for measurement of performance on SDG targets at the level of States and UTs.

## **1.7 Acknowledgement**

Audit acknowledges the co-operation and assistance extended by NITI Aayog, Ministries and Departments at the Centre and in selected States during the conduct of this audit.

## Chapter-II: Adapting the 2030 Agenda

### 2.1 Introduction

The 2030 Agenda allows each Government to define national targets based on national priorities and determine how global targets would be incorporated into national planning processes, policies and strategies. India has been pursuing development initiatives that mirror most of the SDGs and hence adapting existing development programmes and initiatives to the SDGs would be key to their successful implementation. Thus, a key objective of this audit was to assess the extent to which the Government has adapted the 2030 Agenda into national context. The areas covered and audit findings are given in the succeeding paragraphs.

### 2.2 Institutional Arrangements for adapting the 2030 Agenda into Government Planning Processes, Policies and Strategies

Governments require institutional arrangements for leading and coordinating preparedness and implementation of the 2030 Agenda. Audit examined if such arrangements existed both at the Central and State levels and were effective.

#### 2.2.1 Institutional Arrangements at Central Level

NITI Aayog has been identified as the nodal institution for coordination and overseeing the implementation of the Agenda 2030 and was entrusted with the tasks of identifying national targets, assigning the same to Ministries/Departments and communicating the commitments undertaken by India under the 2030 Agenda, to the State Governments for seeking their participation. NITI Aayog informed (May 2019) that it has followed a strategy of involving States/UTs “in improving SDGs by using the framework of competitive as well as cooperative federalism”.

NITI Aayog has undertaken several multi-disciplinary stakeholder consultations and issued advisories to various stakeholders. It also conducted periodic reviews with States and UTs of mainstreaming activities such as preparation of Vision/Strategy documents; creation of nodal structures; mapping of targets; capacity building for implementing, monitoring and evaluation; formulation of State-specific Indicators and orienting budgets with SDGs. A roadmap with defined milestones aligned with SDG targets to be achieved in the year 2020, 2025 and 2030, is however, yet to be prepared.

NITI Aayog had mapped<sup>6</sup> Schemes/Programmes with Goals/Targets. In the mapping document prepared in August 2017, the NITI Aayog identified nodal Ministries with respect to all the SDGs along with Ministries/Departments associated with specific Targets under each Goal. However, the specific role of the nodal and associated Ministries was not defined. As a result, it was observed in some cases that Central Ministries were unaware of their role with respect to specific Targets. In a revised mapping document issued by the NITI Aayog in August 2018, the designation of a particular Ministry as nodal for specific SDGs has been removed. As per this mapping document, coordination and monitoring of achievement of SDGs would be done by NITI Aayog while individual Ministries would be responsible for specific SDG targets.

Apart from directly reviewing the work on SDGs in States and Central Ministries, NITI Aayog had constituted (August 2017) a multi-disciplinary Task Force to analyse and review implementation of SDGs. The Task Force which was required to meet at least once in each quarter however, held only two meetings since its constitution.

## 2.2.2 Institutional Arrangements at State Level

The NITI Aayog reported (June 2018) that all the States have identified their Planning Department or its equivalent as the nodal department for action on SDGs. Audit noted that for the implementation of the 2030 Agenda, nodal departments have been identified in all the seven selected States. Further, support institutions have also been identified in five out of the seven States *viz.* **Assam, Haryana, Kerala, Maharashtra and Uttar Pradesh.** **Assam** was unable to furnish details of nodal officers/departments appointed for specific SDGs. In **Haryana**, a SDG Coordination Centre (SDGCC) has been set up to coordinate the preparedness and implementation of the 2030 Agenda. In **Maharashtra** and **Uttar Pradesh**, nodal officers for different SDGs/group of SDGs have been identified but roles and responsibilities of these officers were yet to be defined. In **West Bengal**, SDGs have been divided into eight Sectoral groups, but these groups are yet to function.

Thus, while all the selected States had initiated action for creating institutional arrangements, further steps are required to strengthen these arrangements by identifying support departments and defining roles and responsibilities of officers.

## 2.3 Reviewing Plans and Adapting SDGs

In the national strategy outlined by NITI Aayog for implementing SDGs, two of the key initiatives highlighted are ‘dovetailing’ the National Development Agenda with SDGs and mapping of the Ministries and Schemes/Programmes with SDGs. These initiatives are linked to two specific tasks entrusted to the NITI Aayog *viz.*, preparation of 15 Year

<sup>6</sup> Mapping documents was prepared by NITI Aayog in December 2015 and further revised in April 2016, June 2016, August 2017 and August 2018.

Vision, Seven Year Strategy and Three Year Action Agenda documents, *inter-alia*, taking into account SDGs (May 2016) and identification and allocation of Goals and Targets to Ministries/Departments (September 2015).

## Central Level

### 2.3.1 Preparation of Vision, Strategy and Action Agenda Documents

For the preparation of Vision, Strategy and Action Agenda documents for the country, NITI Aayog had asked Central Ministries (May 2016) to provide inputs so that the document adequately reflects the priorities and concerns of various sectors and regions. In this regard, information on inputs provided was sought by audit from 20 Central Ministries of which 19 Ministries responded and confirmed providing inputs to NITI Aayog<sup>7</sup>.

Out of the three mandated documents, NITI Aayog released (August 2017) the “Three Year Action Agenda” covering the period 2017-20 and in December 2018 released a Strategy document titled “Strategy for New India @75” covering the period upto 2022-23. The third mandated document *i.e.*, the “15 Year Vision Document” was yet to be released even though this was supposed to be the basis for the Strategy and Action Agenda documents. With respect to the Action Agenda, NITI Aayog had explained (November 2018) that this was taken up on priority as the 12<sup>th</sup> Five Year Plan was ending in 2017. The sequencing of the documents was however, not in accordance with the extant directions. NITI Aayog stated (May 2019) that the Vision document will be finalised by March 2020.

The NITI Aayog was specifically required to formulate these planning documents keeping in view the SDGs. It was, however, observed that while the areas and actions covered in the Three Year Action Agenda broadly encompass all the dimensions of the 2030 Agenda<sup>8</sup>, the document does not specifically refer to SDGs. The Strategy document notes that each chapter has been mapped to relevant Goals/Targets so as to align the “Strategy for New India @75” with India’s commitment to the UN SDGs. Aspects of the Strategy document related to the Health sector (Goal 3) were examined to assess relevance of the same to various targets under Goal 3 and for consistency of approach with the Three Year Action Agenda. It was found that there was broad congruence between the Three Year Action Agenda and the Strategy Document on Health sector related subjects. However, specific actions envisaged in the Three Year Action Agenda had not been clearly mapped with various strategy elements. In addition, while the association of various aspects of the Strategy Document with

<sup>7</sup> Ministry of Home Affairs stated (March 2019) that the Vision document is being finalised.

<sup>8</sup> Agriculture, Trade, Industry, Services, Transport, Energy, Education, Health, Environment and Forests, Water Resources, Urban Development, Rural Transformation, Social Justice and Governance.

different SDGs have been depicted, their specific impact on these SDGs has not been detailed.

### 2.3.2 Mapping of Goals and Targets

India has been pursuing a comprehensive development agenda which has encompassed the economic, social and environmental dimensions and cuts across sectors and levels of Government. As noted in India's Voluntary National Review (VNR) Report, India's national development agenda is mirrored in the SDGs. Thus, identification of national targets and indicators and mapping of existing development schemes, programmes, interventions and Ministries/Departments with SDG targets were important for adapting SDGs into the national context.

#### *Assigning of Goals and Targets*

As part of the task of assigning Goals and Targets to the Ministries, NITI Aayog undertook an exercise of mapping SDGs and their related targets with Ministries/ Departments, Centrally Sponsored Schemes and other Government initiatives. It has released various versions of the mapping document.

Audit examined the mapping document released by NITI Aayog in August 2017 and the revised version of the document released in August 2018. The mapping document of August 2017 identified Nodal Ministries, associated Ministries, Central Schemes and major Government initiatives for different SDGs and Targets.

In the revised mapping document, specific Targets have been linked to Schemes and interventions; list of linked Ministries and Schemes have been updated and a mention has been made of linkage between SDGs<sup>9</sup>. The SDG India Index: Baseline Report brought out by the NITI Aayog (December 2018) has further elaborated the inter-linkages of SDGs to bring out synergy with other SDGs.

### State Level

#### 2.3.3 Adapting SDGs in selected States

In a National Conference of the Chief Secretaries and Planning Secretaries of the States (July 2016), NITI Aayog asked each State to have its own Vision, Strategy and Action Plan. Prior to this (April 2016), NITI Aayog had advised the State Governments to undertake a mapping exercise similar to the one carried by it, to facilitate fast track achievement of the SDGs and related Targets.

<sup>9</sup> e.g. Goal-1 was mentioned to have linkages with Goal- 2,3,4,5,6,7,8,10,11,13.

According to the SDG India Index Baseline Report, 19 States/UTs (including **Assam, Haryana, Maharashtra, Uttar Pradesh** and **West Bengal** selected for this audit) have prepared their Vision document and 22 States/UTs have completed their mapping exercise.

Status of preparation of Vision, Strategy and Action Agenda documents and mapping of Goals/Targets in the seven selected States as examined by audit is given in **Table 2.1**:

Table 2.1: Adapting SDGs in selected States				
State	Vision	Strategy	Action Agenda	Mapping
Assam	✓	✓	✓	✓
Chhattisgarh	✓	×	×	✓
Haryana	✓	×	×	✓
Kerala	×	×	×	✓
Maharashtra	✓	×	×	✓
Uttar Pradesh	×	×	×	✓
West Bengal	×	×	×	×

Audit noted that the work of Vision/Strategy/Action Agenda documents in **Uttar Pradesh** and **West Bengal** was at a preparatory stage. **Kerala** had prepared a Perspective Plan 2030 in 2014 which was not reviewed and realigned with SDGs. **Chhattisgarh** had published its Vision 2030 document in March 2019.

The mapping exercise undertaken in the selected States was not comprehensive. For instance, certain Schemes/Goals/Targets were not mapped in **Assam, Chhattisgarh, Haryana, Maharashtra** and **Uttar Pradesh**.

Thus, both at the Central and State levels, the exercise of formulating policy documents in the context of SDGs was still ongoing. Prescription of a time frame along with effective follow-up by nodal agencies would have assisted in the timely completion of these key tasks. Further, the process needs close monitoring to get adequate assurance about the effectiveness of the exercise for adapting existing plans with SDGs.

## 2.4 Building Awareness and Stakeholder Involvement

Building awareness of the SDGs and adoption of a participatory multi-stakeholder approach is aimed at ensuring inclusive, effective and sustainable implementation of the 2030 Agenda. Audit examined measures taken by the Central and State Governments to raise awareness among Government officials, stakeholders and general public and also the existence and effectiveness of structures for encouraging stakeholder consultations and partnerships.



## 2.4.1 Initiatives at Central Level

Steps suggested in the Reference Guide of the UNDG for increasing awareness included holding introductory workshops for sensitising Government officials and stakeholders and organizing awareness campaign for communicating the 2030 Agenda to the general public. Training and capacity building was an important element for increasing awareness and stakeholder engagement.

Initiatives taken for increasing awareness and promoting stakeholder involvement and key areas of concern relating to these initiatives are discussed in **Table 2.2**:

Table 2.2: Awareness Raising and Stakeholder involvement	
Initiatives	Areas of Concern
<b>A. Multi-stakeholder interactions</b>	
<ul style="list-style-type: none"> <li>NITI Aayog, along with partner institutions<sup>10</sup>, held national and regional level workshops/consultations for raising awareness, exchanging ideas and experiences and assisting preparedness in States.</li> <li>GoI partnered with Civil Society Organisations in areas such as preparation of Information, Education and Communication (IEC) material and taking up research and documentation on SDGs.</li> <li>Multi-disciplinary Task Force facilitated stakeholder consultations.</li> <li>'Speaker's Research Initiative' (SRI) workshops were organised in July 2015, August 2016, December 2016 and March 2017 to provide SDG-related insights to Members of Parliament.</li> </ul>	<ul style="list-style-type: none"> <li>There were delays in finalising outcome of these consultations and placing of the reports in public domain.</li> <li>In case of most consultations, definite outcomes and recommendations for time-bound follow up action were not identified. Thus, there was limited assurance that deliberations shaped roadmap/policies for SDGs.</li> <li>According to its website, SRI workshops on SDG related issues have not been held post March 2017.</li> </ul>
<b>B. Raising public awareness</b>	
<ul style="list-style-type: none"> <li>NITI Aayog's consultations aimed at reaching out to stakeholders spearheading public awareness exercises.</li> <li>These consultations expected to "set off an iterative process of information dissemination" across the country.</li> <li>Schemes/Programmes of the Government have provision for outreach and publicity.</li> </ul>	<ul style="list-style-type: none"> <li>Extent and effectiveness of efforts made by stakeholders to increase public awareness not ascertainable in the absence of feedback.</li> <li>No centralised public awareness campaign envisaged.</li> <li>Absence of dedicated awareness measures for general public may dilute objective of making the 2030 Agenda inclusive and participatory.</li> </ul>

<sup>10</sup> Research and Information Systems for Developing Countries (RIS) and United Nations. RIS is an autonomous policy research institute under the Ministry of External Affairs.

### C. Capacity Building

- The NITI Aayog advised (December 2017) Central Ministries and State Governments to initiate capacity building measures.
- Instructions issued for training and resource centres to incorporate sessions on SDGs in their training modules/programmes.
- Test check in 15 Ministries showed that 10 Ministries have taken up capacity building exercises.
- Five out of the 15 Ministries where this aspect was reviewed were yet to initiate/report any capacity building exercise.

#### 2.4.2 Actions and Initiatives at State Level

NITI Aayog intimated that State Governments participating in consultations/workshops are spearheading public awareness initiatives in their own domains. NITI Aayog had also advised the State Governments to undertake capacity building initiatives. Initiatives undertaken for raising awareness, enhancing stakeholder engagement and capacity building were examined in seven selected States and the findings are discussed in **Table 2.3**.

**Table 2.3: Awareness Raising, Stakeholder's Involvement and Capacity Building initiatives by selected States**

<b>Assam</b>	<ul style="list-style-type: none"> <li>• Awareness programme/workshops organised in 19 out of 33 Districts for autonomous councils, civil society organizations and district planning officers.</li> <li>• 52 inter-departmental meetings organised resulting in a '<i>Process Document on Journey towards SDGs in Assam</i>'.</li> <li>• State Level Training Institute and four Regional Training Institutes planned by 2020 but no progress on implementation reported as of December 2018.</li> </ul>
<b>Chhattisgarh</b>	<ul style="list-style-type: none"> <li>• E-material for publicity of SDGs issued.</li> <li>• 11 departmental working groups with designated nodal departments set-up for SDGs. However, workshops for sensitizing officials and public awareness were not conducted except for Members of Legislative Assembly (February 2019).</li> <li>• Officials trained on preparation of decentralized District plan based on SDGs at all five divisions (July 2017).</li> <li>• Sensitization workshop for GPDP (<i>Gram Panchayat Development Plan</i>) members conducted, who would further disseminate the information at lower levels.</li> </ul>
<b>Haryana</b>	<ul style="list-style-type: none"> <li>• SDG Coordination Centre with responsibility <i>inter-alia</i>, for capacity building and raising awareness has been set up.</li> <li>• Seven inter-departmental working groups formed for facilitating convergence but had not met since adoption of the Vision document.</li> </ul>
<b>Kerala</b>	<ul style="list-style-type: none"> <li>• Workshops, trainings and review meetings held for raising awareness among Government officials, public representatives, civil society organizations and other stakeholders but action for raising public awareness not initiated.</li> </ul>

	<ul style="list-style-type: none"> <li>National Foundation of India (NFI) identified for mobilizing and sharing knowledge, expertise, technologies and financial resources.</li> </ul>
<b>Maharashtra</b>	<ul style="list-style-type: none"> <li>Meetings of officials held for sensitising them on SDGs but sensitisation of departments at the third tier of Government yet to be conducted.</li> <li>Training programmes for Municipal/<i>Zila Parishad</i> members and District Level Officers planned and training module for continuous Education and Skill Development proposed.</li> </ul>
<b>Uttar Pradesh</b>	<ul style="list-style-type: none"> <li>Awareness programme held only at the State level.</li> <li>Workshops and inter-agency consultations held but proceedings in many cases were not documented.</li> <li>Working Groups (October 2016) consisting of different departments constituted but they remained non-functional.</li> <li>Website developed to disseminate information on SDGs was removed due to lack of technical support.</li> </ul>
<b>West Bengal</b>	<ul style="list-style-type: none"> <li>Inter-departmental/sectoral meetings held for mainstreaming of the 2030 Agenda.</li> <li>Awareness schemes specifically linked to SDGs not taken up.</li> </ul>

It is evident that while some initiatives involving stakeholders and capacity building of officials at the Centre and States have been taken for raising awareness, these were not comprehensive, focussed and sustained. As such, the task of engendering inclusiveness and participatory decision making in implementation of the 2030 Agenda could face constraints.

## 2.5 Policy Coherence

Implementation of the 2030 Agenda requires an integrated ‘Whole of Government’ approach, a balanced coverage of all dimensions of sustainable development and ensuring that ‘*no one is left behind*’. In this context, the UNDG guidance on mainstreaming the 2030 Agenda identifies creation of “Horizontal Policy Coherence” and “Vertical Policy Coherence” which are complementary, as key to the mainstreaming process. The existence of arrangements for horizontal and vertical policy coherence both at the Centre and States examined during audit are discussed in the subsequent paragraphs.

### 2.5.1 Horizontal Policy Coherence

#### *Identification of inter-connection between Goals and Targets*

Horizontal Policy Coherence involves policy-making processes which break down traditional sectoral silos and takes into account the interdependences between dimensions and sectors so that an integrated and balanced approach to SDGs can be adopted. As already brought out in Para 2.3.2, while mapping Schemes/Programmes and Ministries with SDGs, an exercise had been carried out to identify interconnections

between Goals/Targets and their implementing Ministries. In addition, NITI Aayog stated that the issue of trade-offs and synergies will be examined by the Ministries implementing SDGs in due course.

***Institutional mechanisms for coordination between Ministries and agencies***

Coordinated institutional mechanisms are required for creating partnerships across sectoral Ministries and agencies, and for managing inter-connections between Goals and Targets. Past audits have shown existence of established inter-ministerial and inter-agency mechanisms within governance structures both at the Central and State levels. Most development programmes and initiatives also provide for institutional arrangements for convergence and co-ordination between all the concerned Ministries and agencies. Audit reports<sup>11</sup> have however, also highlighted shortcomings in the functioning of these mechanisms and have recommended remedial action.

Audit examined whether institutional mechanisms have been specifically created for addressing coordination issues relating to SDGs. NITI Aayog has cited the multi-disciplinary Task Force as an example of an institutional mechanism created for addressing coordination aspects. Audit noted that a decision taken by this Task Force (October 2017) to create an administrative mechanism for enabling the nodal Ministry for each SDG to coordinate with other Ministries had not been implemented and subsequently the concept of a nodal Ministry itself was done away with in the revised mapping document. NITI Aayog explained (May 2019) that as various goals are interconnected in a matrix-like structure no grouping of goals can be assigned to any specific Ministry.

At the State level, initiative for creating institutional mechanisms for addressing inter-connectedness of SDGs have been taken in all the seven selected States. Findings in this respect for each State are dealt within Para 2.4.2 above.

<sup>11</sup>

CAG's Report		Concern	Recommendation
No.	Subject		
15 of 2018	National Rural Drinking Water Programme	In many States, institutional framework for planning and delivery at State, District, Block and Village level were non-functional. The Council for co-ordination and convergence among different Ministries/States remained dormant.	Feasibility and practicality of existing mechanism needs review to ensure they serve the intended purpose.
10 of 2018	Pradhan Mantri Swasthya Suraksha Yojana	Scheme guidelines providing reference tools for policy makers, stakeholders and implementing agencies to ensure consistent and rule based implementation/ monitoring of scheme was not existing.	Operational guidelines should be framed to regulate implementation of the scheme across the States.
23 of 2017	Implementation of Right to Education (RTE)	National Advisory Council to advice the Government on implementation of the provisions of RTE Act was not reconstituted and remained non-functional.	National Advisory Council needs to be reconstituted.

## 2.5.2 Vertical Policy Coherence (Localisation)

India's VNR Report mentions that *'India is fortunate to have highly committed Governments at the Centre as well as States. In the spirit of cooperative federalism, the two levels of the Government have joined hands to bring about the change India needs'*. The VNR Report also highlights that India has a tradition of strong local government<sup>12</sup> institutions both in rural and urban areas. These institutions, to which substantial financial resources have been devolved, are supported by the Centre and the States in planning and implementing various development initiatives.

Audits of various development schemes and programmes (refer footnote 11) show that these provide for close integration across different levels of Government and local/regional authorities playing an important role. These audits have however, frequently made observations with regard to infirmities in their functioning along with recommendations of improvements.

With specific reference to SDGs at the Centre, NITI Aayog had involved the States in various initiatives *viz.* consultations, workshops, meetings, mapping of Goals and Targets, preparation of Vision and Strategy documents, Capacity Building, Task Force. A dedicated National Workshop on "Building Capacity to Localise the SDGs" was also organised. By launching the SDG India Index & Dashboard in 2018 and ranking the States and UTs, NITI Aayog has sought to promote the spirit of competitive federalism among the sub-national governments. At the level of States, vertical coherence is required to be achieved by the State authorities with subordinate administrative formations and local self-government structures (third tier of Government). Findings with regard to this aspect reported from the selected States are discussed in **Table 2.4**:

Table 2.4: Vertical coherence in selected States	
<b>Assam</b>	<ul style="list-style-type: none"> <li>The nodal department undertook consultations at Districts and department levels for raising awareness but did not cover 14 out of 33 Districts and seven out of 59 departments.</li> </ul>
<b>Kerala</b>	<ul style="list-style-type: none"> <li>The SDG Monitoring Group (January 2018) decided to form teams to coordinate the implementation of SDGs at District, Urban Local and <i>Panchayat</i> levels.</li> <li>Teams to be constituted after training to elected representatives and officials of Urban and Rural local bodies which is in process.</li> </ul>
<b>Maharashtra</b>	<ul style="list-style-type: none"> <li>State and District level Steering Committees set up to guide and monitor progress on implementation of SDGs.</li> </ul>
<b>Uttar Pradesh</b>	<ul style="list-style-type: none"> <li>Initiatives identified for vertical coherence and their status are as under:               <ul style="list-style-type: none"> <li>Localising indicators: A State level workshop was held but decisions taken were not recorded.</li> </ul> </li> </ul>

<sup>12</sup> *Panchayati Raj* Institutions in rural areas and Urban Local Bodies

	<ul style="list-style-type: none"> <li>○ Clustering of Goals led by Department of <i>Panchayati Raj</i>: Consultation held for review of <i>Gram Panchayat</i> Development Plan (GPDP) guidelines; integrating SDGs in the GPDPs and preparation of a Goal wise list of activities to be taken at GP level. However, headway held up due to non-submission of framework of GPDP by <i>Panchayati Raj</i> Department.</li> <li>○ SDG Implementation Task Matrix at District level and review framework at the State and District levels: These tasks were still underway.</li> <li>● A State Level Task Force created (January 2019) under the chairmanship of Chief Secretary, for implementation of SDGs at the lower formations.</li> </ul>
<p><b>West Bengal</b></p>	<ul style="list-style-type: none"> <li>● District Level Monitoring Committees have been formed for implementing the 2030 Agenda. However, there was no institutional links at the lower levels.</li> </ul>

From the above, it is evident that gaps still existed in the creation of “Horizontal Policy Coherence” and Vertical Policy Coherence” which could hamper both securing sustainable development in a balanced manner and ensuring that ‘no one is left behind’.

NITI Aayog has however, highlighted in its latest communication (May 2019) that it works directly with all Central Ministries, States and UTs and their Planning Departments, through periodic workshops and review meetings, so as to bring about required coherence.

## 2.6 Audit Summation

NITI Aayog as the nodal institution for coordinating the 2030 Agenda undertook several initiatives. However, a roadmap with defined milestones aligned with SDG targets to be achieved in the year 2020, 2025 and 2030 is yet to be prepared. It brought out a Three Year Action Agenda and a Seven Year Strategy document but action on preparing the Vision 2030 document was still underway. In the selected States, progress on preparation of similar documents was lagging. NITI Aayog had undertaken extensive consultations with stakeholders to raise awareness but a national strategy to create public awareness on SDGs needs to be formulated. Similarly, efforts to enhance public awareness at State level would also need impetus. Policy coherence is key to ensuring “inclusiveness” and a “Whole of Government” approach in the implementation of the 2030 Agenda for which existing mechanisms for co-ordination amongst the Ministries and agencies, and different levels of Government would need strengthening by identifying and addressing interconnections between Goals/Targets and their implementing Ministries.

## Chapter-III: Resource Mobilisation for the 2030 Agenda

### 3.1 Introduction

The 2030 Agenda lays stress on the national strategies for sustainable development supported through national financing frameworks. The UNDG Guide on mainstreaming SDGs thus, recognises effective mobilisation and better use of financial resources as areas of primary focus. The present audit exercise examines preparedness in terms of securing financial resources, and their availability and management of human and infrastructure resources. These are discussed below.

### 3.2 Financing and Budgeting for SDGs

For increased mobilisation of financial resources, important aspects comprise measures to strengthen domestic resource availability such as improving effectiveness of tax systems and strengthening international tax cooperation. Better use of financial resources involves improving expenditure efficiency and effectiveness through instruments such as functional and outcome budgeting; expenditure reforms and expenditure targeting.

#### 3.2.1 Optimising Availability of Financial Resources

The Addis Ababa Action Agenda (AAAA)<sup>13</sup> identifies mobilisation of domestic resources consisting of measures aimed at widening of revenue base, improving tax collection and combating tax evasion and illicit financial flows as central to the 2030 Agenda.

The VNR Report and the Three Year Action Agenda have highlighted several steps taken for optimising domestic resource mobilisation including the measures identified in the AAAA. These include implementation of a tax reform agenda based on three strategic objectives (i) eliminating the generation of black money and combating illicit fund flows, (ii) expanding the tax base and (iii) supporting investments through a predictable and stable tax policy. In addition, cesses have been introduced for mobilizing resources for specific sectors *viz.* Health and Education. The Government envisages that these measures would lead to an increase in the tax to GDP ratio and direct tax buoyancy rates over the next three years (2017-20). In the VNR Report, Government also commits to focus on establishing partnerships with private sector through Public Private Partnership (PPP) initiatives, to meet the financing requirements of SDGs and to provide the private sector access to global finance through reforms to attract Foreign Direct Investment (FDI).

<sup>13</sup> Addis Ababa Action Agenda is an integral part of the 2030 Agenda.

In the Three Year Action Agenda, the Government has made projections for tax and non-tax receipts, non-debt capital receipts (proceeds from disinvestment/strategic sales) and for fiscal deficit consistent with fiscal roadmap provided in the budget responsibility legislation. However, these projections do not include estimates for availability of internal extra-budgetary resources, external aid and FDI. The Strategy document *viz.* “Strategy for New India @75” highlights the need to raise rate of investment as a percentage of GDP, the tax-GDP ratio and Government’s contribution to fixed capital formation by 2022-23. It also identifies some broad measures to increase tax-GDP ratio and attracting foreign investment. However, no projections for availability of financial resources have been made in this document. As a result, projections exist only for the three-year period covered by the Action Agenda.

As involvement of States and local bodies would be critical for implementing SDGs, the VNR Report highlights measures for States, such as increase in the fiscal devolution from 32 to 42 *per cent* of the central pool of tax proceeds; release of special purpose grants for specific programmes and supplementary finances to local bodies. However, none of the selected States had taken up any comprehensive exercise to identify financial resources for implementing SDGs.

### **3.2.2 Assessment of Requirement of Financial Resources**

The Three Year Action Agenda provides a projection of Union Government expenditure for the period 2017-20. However, the basis on which these projections were made was not clear and no specific linkage with Goals and Targets was made. The Strategy document *viz.* “Strategy for New India @75” sets targets for expenditure as percentage of GDP in the case of some sectors<sup>14</sup> to be achieved by 2022-23, but does not make year to year expenditure projections for implementing the strategy for various sectors.

In the SDG India Index: Baseline Report (December 2018) and the Strategy Document, NITI Aayog recognises that financial resources are a fundamental driver for achieving the SDGs in time. Audit however, noted that Ministry of Finance had not undertaken any exercise for assessment of financial resources for implementing the 2030 Agenda. It was also noted that similarly, none of the selected States had undertaken any concerted exercise for assessing resource requirements for implementing SDGs.

NITI Aayog intimated (July 2018) that it would request all the Ministries to analyse their budget allocations with respect to achieving relevant SDG targets. Subsequently, it also brought out (May 2019) that financial resources to support various Schemes/Programmes are identified each year during the budgeting process which in turn support SDGs.

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<sup>14</sup> Education Sector- 6 *per cent* of GDP by 2022, Health Sector- 2.5 *per cent* of GDP by 2025.



### 3.2.3 Effective use of Financing

Effective use of financial resources has been highlighted in the UNDG Reference Guide as a critical dimension in the achievement of SDGs. Audit reports on various development initiatives and on the finances of the Government both at the Central and State levels, have frequently highlighted inefficiencies in expenditure such as persistent non-spending of allocated funds, diversion and parking of funds, irregular and wasteful expenditure, misallocation of funds and delayed and escalated payments. In this context, measures to enhance effectiveness of expenditure such as introduction of Outcome Budgeting, expenditure reforms, rationalisation of subsidies, improving accountability and transparency in areas of governance become important. The transfer of funds directly to the beneficiaries would help avoiding leakages and thus enhance effective use of finances.

The VNR Report and the Three Year Action Agenda list out several measures taken by the Government for improving expenditure efficiency and effectiveness. Some of the measures and the audit observations thereon are dealt with in the following paragraphs.

#### 3.2.3.1 Outcome Budgeting

The VNR Report has stated that the Government has restructured the framework of the expenditure budget which would help monitor results of different public expenditure initiatives in terms of their impact on SDGs. Preparation of the “Outcome Budget” mandated since 2006-07 has been modified from 2017-18 onwards. An Output-Outcome Framework for schemes was presented as part of the Budget documents in 2017-18 and 2018-19, in which the financial outlay, output and deliverables and projected medium term outcomes for each Scheme/Project was made available in a single, consolidated document. Audit noted that while the Scheme/Programmes in the modified Outcome Budgets mirrored the SDGs, these had not been reoriented to specifically reflect outlays and outcomes with respect to various Goals and Targets. Further, the Output-Outcome Framework for 2018-19 did not reflect details of achievement against planned targets and outcomes for previous financial years.

With respect to the States, audit noted that NITI Aayog had advised the States (January-February 2018) to start orienting their budgets to SDGs by linking allocations to Goals/Targets. Audit examination in the seven selected States showed that four States *viz.* **Chhattisgarh, Kerala, Uttar Pradesh** and **West Bengal** had not taken any substantive action for aligning their Budget with SDGs. **Assam** had prepared ‘Outcome Budget’ for the financial years 2017-18 to 2019-20 wherein allocations were linked to specific SDG targets. In **Haryana**, a budget document was prepared for financial year 2018-19 where some of the existing schemes were linked with 15 Goals and allocations were aggregated Goal wise. In **Maharashtra**, the software “Maharashtra Plan Schemes Information System (MP-SIMS)” has been modified to capture assignment of budget

outlays under the State and District Level Schemes with SDGs. As such, most of the States are only at the preliminary stage of orienting their budgets with SDGs.

### 3.2.3.2 Expenditure Reforms

Expenditure reforms implemented by the Government comprised a wide variety of measures. These include introduction of sunset clauses in all public expenditure programmes so that unproductive legacy expenditures can be brought to an end; introduction of Public Financial Management System (PFMS) for tracking expenditure flows to its objectives; reorganisation of development schemes leading to rationalisation, merger and dropping of schemes so as to ensure efficient management of public expenditure; introduction of Direct Benefit Transfer (DBT) in a large number of schemes for better targeting of subsidies and public expenditure, use of technology in tracking asset creation, introduction of e-procurement and adoption of a Government e-Marketplace (GeM) model.

### 3.2.3.3 Expenditure Reforms at State Level

As regards expenditure reforms undertaken in the selected States, several of the aforesaid measures such as DBT, PFMS and use of e-platforms would also be applicable to them. Specific steps taken by some of the selected States to improve expenditure efficiency are discussed in **Table 3.1**:

<b>Assam</b>	The Departmental Strategic and Action Plan for the State Finance Department contained a number of measures for expenditure reform including a system of online payments, augmentation of resources through systems restructuring and use of technology.
<b>Haryana</b>	The Vision 2030 document has identified SDG Coordination Centre as the mechanism for implementing measures such as DBT on real time basis and creation of a tool for concurrent monitoring and data collection.
<b>Maharashtra</b>	Departments asked to propose innovative schemes for achievement of SDGs while preparing plans for 2018-19.
<b>Uttar Pradesh</b>	The State Government intimated that measures for improving expenditure efficiency and effectiveness will be taken up after finalisation of the Vision 2030 document.

The impact of reforms on rationalising public expenditure would be the subject of audit examination over time as implementation strategy of PFMS continues to evolve.

## 3.3 Managing Human Resources and Infrastructure

The 2030 Agenda focuses on mobilising various means of implementation, which besides financial resources covers human resources and infrastructure. NITI Aayog intimated that at the Central level, capacity building was primarily focussed on

sensitisation and raising awareness on SDGs and for formulation of implementation strategies. These were accomplished through the large number of consultations organised by it. No exercise was taken to assess gaps in human resources and infrastructure to implement SDGs.

The position with regard to initiatives taken for provision of human resources and infrastructure in the selected States are discussed in **Table 3.2**:

<b>Assam</b>	The Administrative Reforms and Training Department and the IT department have provided for studies, setting up of training institutes and for identification of constraints in Information and Communication Technology (ICT).
<b>Chhattisgarh</b>	The State Nodal Organisation for SDG (State Planning Commission) intimated (June 2019) that the process regarding human resources is underway.
<b>Haryana</b>	The assessment of requirement of physical resources was yet to be taken up by the SDG Coordination Centre.
<b>Kerala</b>	To meet the human resource requirement a SDG Cell has been constituted. Necessary ICT equipment has been procured for the use of nodal departments and nodal officers.
<b>Uttar Pradesh</b>	Though the draft Vision document mentions interventions in the form of infrastructure, human resources and ICT, their quantitative assessment has not been done.
<b>West Bengal</b>	Steps to assess requirement in terms of human and ICT resources were yet to be undertaken.

Thus, steps are yet to be taken both at the Central and State levels, to assess the requirement and gaps in availability of physical resources needed to support the implementation of SDGs.

### **3.4 Audit Summation**

The 2030 Agenda lays stress on identifying and securing all means of implementation of the Agenda including financial resources. The Voluntary National Review Report and the Three Year Action Agenda have highlighted several steps taken by the Government for optimizing domestic resource mobilisation. However, no comprehensive exercise for assessing and identifying financial resources required for implementing SDGs had been undertaken either by the Ministry of Finance at the Centre or by the selected States. No steps had also been initiated at the Central level for integrating SDGs in national budgeting and most of the selected States were only at the preliminary stage of orienting their budgets with SDGs. The VNR and the Three Year Action Agenda have highlighted several steps for improving efficiency of expenditure, their efficacy and impact would need to be established through suitable audits.

## Chapter-IV: Monitoring and Reporting

### 4.1 Introduction

The 2030 Agenda envisages systematic follow-up, monitoring and review of progress at all levels to ensure its effective and expeditious implementation. The Agenda recognises that the core of the review framework would be at the national and state levels which would feed into reviews at the regional and global levels. At the initial stage, these reviews would concentrate on preparedness activities and thereafter on actual implementation of SDGs and reporting on programs. Audit examined preparedness for monitoring and undertaking reviews in terms of existence of institutional arrangements for monitoring; identification of performance indicators for monitoring and reporting on SDGs implementation and mechanisms for ensuring availability of quality, and disaggregated data. The audit findings are given in the following paragraphs.

### 4.2 Institutional Arrangements for Monitoring and Reporting

Ministry of Statistics and Programme Implementation (MoSPI) has been assigned the responsibility of development of monitoring indicators for SDGs and related Targets. MoSPI is required to define indicators, periodicity, sources of data, and prepare reporting mechanisms including dashboards. A SDG unit has been created in MoSPI to co-ordinate with data source Ministries and concerned UN and other International agencies.

MoSPI has prepared a National Indicator Framework (NIF) and Government has approved (October 2018) the constitution of a High-Level Steering Committee under the Chairmanship of Secretary, MoSPI, for periodically reviewing and refining the NIF for monitoring SDGs and Targets. MoSPI has since finalised the Terms of Reference and the composition of the Committee (January 2019).

NITI Aayog which is the nodal institution responsible for coordinating and overseeing the implementation of SDGs, intimated that pending finalisation of the NIF, it was reviewing progress with respect to SDGs through the multi-disciplinary Task Force, and holding periodic reviews with Central Ministries and Planning departments of States and UTs.

Examination of this aspect in the selected States has disclosed differing levels of progress achieved as discussed in **Table 4.1**:

**Table 4.1: Institutional arrangements for monitoring and reporting in selected States**

<b>Assam</b>	The nodal department was yet to formulate any monitoring mechanism and it stated that this would be accomplished through an IT based platform which was yet to be developed.
<b>Chhattisgarh</b>	The State Nodal Organisation for SDG intimated (June 2019) that the institutional arrangements for monitoring would be made.
<b>Haryana</b>	In the State, the SDG Coordination Centre was envisaged as the nodal agency for monitoring and reporting purposes.
<b>Kerala</b>	A State Monitoring Group and a State Steering Group have been set up to review progress with respect to SDGs. The Economics and Statistics Department has been designated as the nodal department for data management.
<b>Maharashtra</b>	State has signed a MoU with UN India for <i>inter-alia</i> developing a monitoring system at the State and District levels.
<b>Uttar Pradesh</b>	A monitoring committee for regular review of the implementation of SDG was constituted (January 2018) at the State level. Similar exercise for districts and lower levels or in respect of each Goal was yet to be initiated.
<b>West Bengal</b>	The State Government intimated that it would develop a monitoring system through a State dashboard which was at the pilot stage.

From the above, it is evident that while certain initiatives were undertaken for establishing institutional arrangements for monitoring and reporting of SDGs both at the Centre and States, these were still works in progress. Progress on this front appeared to have been hindered by the delay in finalisation of the NIF and putting in place the required institutional mechanisms for monitoring and reporting.

### 4.3 Indicators, Data Availability, Monitoring and Reporting

#### Central level

##### 4.3.1 Indicators, Baselines Data and Milestones

An Inter-Agency and Expert Group on SDGs (IAEG-SDGs) with India as member, was constituted by the UN (March 2015) for development of a Global Indicator Framework (GIF) on SDGs. Based on the recommendations of the IAEG-SDGs, a GIF with 232 global indicators was adopted by the UN General Assembly in July 2017. In the GIF, based on their level of methodological development and data availability, indicators were categorised, as Tier-I, Tier-II and Tier-III<sup>15</sup>. Examination of this issue involved ascertaining if data gaps had been assessed, indicators and baselines have been

<sup>15</sup> **Tier-I**-Indicators conceptually clear, established methodology, standards available and data regularly produced. **Tier-II**- Indicators conceptually clear, established methodology and standards available, but data is not being regularly produced. **Tier-III**-Indicators for which there is no established methodology and standards, or methodology/standards are being developed/ tested.

established and milestones had been set to monitor and report on implementation and the findings are discussed below:

- a) MoSPI, in consultation with the Central Ministries and State Governments, had prepared draft NIF for obtaining approval of the GoI (June 2017). In January 2018, a revised proposal was submitted on which no decision was provided till October 2018, when it was conveyed by the GoI that MoSPI could itself take a decision on the NIF. There was thus avoidable delay in taking a decision on the NIF which has held up tasks such as assessment of data gaps and preparation of baseline data for which MoSPI issued instructions to the Central Ministries only in November 2018.
- b) The NIF consists of 306 indicators but does not include indicators with respect to 41 Targets<sup>16</sup> pertaining to 13 Goals. MoSPI has recognised that there are a number of Targets for which either indicators/accepted methodology do not exist/or were being developed, or for which data was not being regularly produced. It was in this context that constitution of a High Level Steering Committee was approved to review and update the NIF from time to time.
- c) The GIF had categorised indicators into Tiers I to III. However, no such categorisation has been done in the NIF proposed by MoSPI on the grounds that data on all the indicators included in the NIF would be available with the concerned Ministries/departments and tier-wise classification was not applicable. It was however, noted that MoSPI in its proposal for the NIF, recognised the existence of several indicators for which data was not being produced regularly or methodology was not developed. Non-classification of the indicators into tiers carries the risk of the indicators having been inadequately assessed in terms of availability of data, standards and methodology which could affect their usefulness for measuring outcomes.
- d) MoSPI intimated to audit (July 2018) that no milestones for the indicators have been proposed. Non-identification of milestones may affect the preparation of an effective road-map/policy for achieving the related Targets.
- e) MoSPI had released a Baseline Report 2015-16 (March 2019) for NIF. The Report provides baseline and metadata for 169 out of 306 national indicators which will serve as a tool for policy making, planning, etc.

### 4.3.2 SDG India Index: Baseline Report 2018

NITI Aayog has released a SDG India Index: Baseline Report 2018 and Dashboard (December 2018) prepared in collaboration with United Nations and other stakeholders. The SDG Index has been envisaged as a comprehensive index to measure progress of the States/UTs with respect to implementation of SDGs. The index is based on 62 priority indicators pertaining to 13 Goals and 39 Targets. The Report provides the

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<sup>16</sup> Includes all 19 Targets for SDG 17.

basis for selecting the priority indicators, identifies data challenges, benefits and limitations of the Index, and seeks to promote competition among State Governments by ranking them on SDGs, using a defined methodology.

The utility of the index would depend upon improved availability of data and increase in coverage in terms of goals, targets and indicators. Further, as MoSPI has commenced an exercise for setting up of a dashboard based on the NIF, the possibility of any ambiguity among stakeholders due to presence of two frameworks would need to be averted at a later stage.

NITI Aayog stated (March 2019) that the purpose of the SDG Index with limited indicators was to make the tool more easily and widely usable as well as less encumbered by data challenges. It also mentioned that the indicators included in SDG Index was a sub-set of NIF and do not constitute any parallel framework. Audit however, noted that according to NIF Baseline Report, data was not yet available in respect of 14 priority indicators. NITI Aayog stated (May 2019) that the next edition of the SDG India Index would be based on indicators drawn from the NIF.

### 4.3.3 Availability of Quality and Disaggregated Data

As reported in the VNR (July 2017), MoSPI has overall responsibility for ensuring quality and timeliness of statistics and for identifying gaps in data availability. At the State level, the Directorate of Economics and Statistics (or equivalent) is required to perform the same functions as MoSPI. In the VNR Report, it has also been stated that MoSPI regularly organises conferences with data producers and users for updates; identification of gaps in data and methods and take remedial measures.

In the context of MDGs, MoSPI had highlighted several constraints with respect to data availability such as data gap issues at sub-state levels, lack of annual data updates, irregular periodicity of data, and incomplete coverage of data sourced from administrative records. NITI Aayog has also highlighted several challenges with regard to data availability especially at the State, District and *Gram Panchayat* levels.

The VNR Report makes mention of measures to strengthen the statistical system in the country by providing required financial and human resources; bridging of data gaps and identification of new data sources. It also highlighted initiatives for modernising the data system by leveraging technology.

On data availability for indicators, MoSPI informed audit that indicators have been incorporated in the NIF after extensive consultations with data source Ministries/Departments and other stakeholders and after considering the aspect of data availability. A study of the NIF discloses that but for two indicators, periodicity of data availability has been exhibited in the framework for all the indicators with periodicity being annual in the case of 81 *per cent* of the indicators.

### 4.3.4 Monitoring and Reporting Process

Systematic follow-up, monitoring and review of progress is a key feature of the 2030 Agenda. At a general level, NITI Aayog stated (July 2018) that it is committed to a systematic follow-up, monitoring and review of progress in implementation of SDGs at the National and State levels. As noted in para 4.2, MoSPI is required to prepare reporting mechanisms including dashboards. After the publication of the NIF in November 2018, baseline data in respect of 169 indicators was prepared in March 2019 and a process has been initiated in collaboration with the United Nations to develop a SDG dashboard based on the NIF. However, the delay in finalising the NIF and baseline data, and in the absence of any plan to frame milestones the monitoring and reporting process for SDGs is likely to be impeded. In the meantime, NITI Aayog as the body responsible for overseeing implementation of SDGs, created a SDG India Index and Dashboard based on 62 priority indicators for ranking of the States & UTs, and has released a SDG India Index: Baseline Report which has been dealt with in para 4.3.2 of this report.

### 4.3.5 Indicators, Data Availability and Monitoring at State Level

While MoSPI had held regional consultations on issues such as NIF, local level data sources, state statistical system for SDG and strategy for bridging data gaps, no written instructions were issued to the States/UTs to use MoSPI's NIF for developing State Indicator Framework. Audit examination in the seven selected States disclosed varying levels of action on aspects such as identification of data sources; preparation of indicators framework and monitoring and reporting process as given in **Table 4.2**:

<b>Table 4.2: Indicators, Data Availability and Monitoring in selected States</b>	
<b>Assam</b>	<ul style="list-style-type: none"> <li>• 45 out of 59 indicators finalised (March 2018) based on outdated data (as old as 2008).</li> <li>• Lack of mechanism to ensure correctness of data and information to monitor progress of work under SDGs at various levels.</li> <li>• The State Government intimated (February 2018) that monitoring would be done through an IT based platform to be functional by June 2019.</li> </ul>
<b>Chhattisgarh</b>	<ul style="list-style-type: none"> <li>• The State Nodal Organisation for SDG informed (June 2019) that work for State Indicator Framework is under process. It also intimated that the national dashboard would be accessed for uploading state data and a mechanism for monitoring and evaluation would be developed.</li> </ul>
<b>Haryana</b>	<ul style="list-style-type: none"> <li>• The State identified milestones and 108 indicators of the 60 SDG targets based on the current flagship schemes in the Vision 2030.</li> <li>• The State Government intends to take a relook at these indicators based on the NIF prepared by MoSPI.</li> <li>• Though the SDG Co-ordination Centre has been set up (October 2018), mechanism for concurrent monitoring and data feedback through SDG website and online dashboard, though contemplated, is yet to commence.</li> </ul>



<b>Kerala</b>	<ul style="list-style-type: none"> <li>• Task Forces discussed availability of data for each indicator, their source, periodicity, reviewed the indicators proposed by NITI Aayog and compiled data for 134 out of 306 indicators.</li> <li>• Steps being initiated for getting consistent data from multiple sources for the same indicator. New surveys are proposed for 32 indicators.</li> <li>• State Monitoring Group (SMG) had not taken any action to build capacity and for undertaking special surveys.</li> <li>• A data management system including dashboard for SDGs is under preparation.</li> </ul>
<b>Maharashtra</b>	<ul style="list-style-type: none"> <li>• No specific action with regard to identification of indicators, data source observed during audit.</li> <li>• Nodal department stated that various data sources with respect to SDGs will be fine-tuned based on the NIF.</li> <li>• The State Government entered into an agreement with UN India <i>inter-alia</i> for developing a monitoring system to track progress of key development outcomes at both the State and District level.</li> <li>• The State Government intimated NITI Aayog (February 2018), its plan to develop a dashboard for monitoring SDGs with the help of UN agencies, which was reported to be under preparation (January 2019).</li> </ul>
<b>Uttar Pradesh</b>	<ul style="list-style-type: none"> <li>• Pending finalisation of the State Vision-2030, no action has been taken to finalise indicators or data for monitoring progress of SDGs implementation.</li> </ul>
<b>West Bengal</b>	<ul style="list-style-type: none"> <li>• Key Performance Indicators (KPIs) pertaining to targets under eight sectors developed, however, the sectoral papers were yet to be approved by the State Government.</li> <li>• The State was yet to initiate any action regarding identification of data required for monitoring implementation of SDGs.</li> <li>• The State Government intimated (April 2018) that based on indicators identified by its departments, a robust mechanism for monitoring through a state dashboard would be developed, which was yet to be put in place (January 2019).</li> </ul>

It is evident from the above that the critical task of finalising and promulgating the NIF had been delayed, which had held up identification of baseline data and formulation of national targets for the 2030 Agenda. The States were also yet to firm up their indicator frameworks and baseline data with progress being affected due to delay in finalisation of the NIF. These delays would hamper establishment of a robust monitoring and reporting mechanism required for ensuring time bound and effective implementation of the 2030 Agenda.

#### 4.4 Audit Summation

The 2030 Agenda envisages systematic follow-up, monitoring and review of progress at all levels to ensure its effective and expeditious implementation. NITI Aayog is the nodal institution responsible for coordinating and overseeing the implementation of SDGs. To enable monitoring and review, MoSPI was entrusted with the task of developing a NIF which was published only in November 2018. As a result, tasks key

to the institution of a proper monitoring and reporting framework, such as preparation of baseline data was completed only in March 2019. Milestones were yet to be aligned with timeline for targets achievement. In the seven selected States, action on developing indicators and identification of data sources had not achieved required level of progress. The creation of a robust mechanism for monitoring, evaluating and reporting progress on implementation of SDGs therefore, remains an area requiring immediate and focussed action.

## Chapter-V: Goal 3: Good Health and Well Being

### 5.1 Introduction

As part of the audit of preparedness, Goal 3 “ensure healthy lives and promote well-being for all at all ages” which covers the Health sector, was selected for detailed examination to assess preparedness at the sectoral level. This Goal was selected as it is key to protecting individuals, families and societies. In addition, the new National Health Policy (NHP) 2017 is set in the context of SDGs and central outlay on health is envisaged to increase to ₹ one lakh crore by 2019-20. Audit examination of preparedness in the Health sector broadly addresses the same aspects as discussed in previous chapters with respect to SDGs in general.

### 5.2 Institutional Arrangement for Integrating Goal 3 in Government Planning

One of the issues checked during audit was whether mechanisms had been established for leading and coordinating preparedness activities with respect to Goal 3. Audit observed that action has been initiated for creation of nodal agencies and working groups for Goal 3 both at the Central and State levels. Details are given below.

#### Central Level

In NITI Aayog’s mapping document released in August 2017, Ministry of Health and Family Welfare (MoH&FW) has been identified as the nodal Ministry along with nine other implementing Ministries with respect to Goal 3<sup>17</sup>. In the revised mapping document (August 2018), Targets across Goal 3 along with related interventions and schemes to be undertaken by these Ministries, had been delineated. However, regular monitoring of roles and tasks needs to be done.

In MoH&FW, the task of overall policy with regard to SDGs has been specifically allotted to a Joint Secretary. Ministry stated (March 2018) that the implementation of Goal 3 has been entrusted to National Health Mission (NHM) and other Programme Divisions of MoH&FW.

A National Task Force specific to Goal 3 with representation from MoH&FW, NITI Aayog and MoSPI, States, agencies and experts, has been constituted along with working groups/sub-groups on specific items of work. Ministries identified as implementing for Goal 3 were, however, not represented on the Task Force and the working groups and sub-groups.

<sup>17</sup> The mapping document was revised in August 2018 which lists 19 “concerned Ministries” with respect to SDG including MoH&FW, without distinguishing between nodal and other implementing Ministries.

The Mission Steering Group (MSG) was an apex level inter-ministerial and inter-governmental group for implementation of NHM and was critical for implementing SDGs. However, no specific tasks relating to SDGs had been assigned to the MSG despite suggestions made during national consultations.

## State Level

Audit noted that a nodal department for Goal 3 was identified in five out of the seven selected States *viz.* **Assam, Chhattisgarh, Kerala, Maharashtra** and **Uttar Pradesh**. In **Haryana**, a working group subsuming three Goals (2, 3 and 6) has been constituted. In **West Bengal**, Goal 3 formed part of two of the eight Sectoral Groups set up for SDGs *viz.* the Health Welfare and Rural Development. In **Kerala**, 22 Groups had been constituted for developing state specific health targets. In **Uttar Pradesh**, a State Task Force for inter-departmental coordination was constituted for Goal 3. In **Maharashtra**, two departments *i.e.*, Women & Child Development and Water Supply & Sanitation, though related to Goal 3 had not been identified as associated departments.

### 5.3 Reviewing Plans and Adapting Goal 3

Audit examined steps taken at the Central and State levels to dovetail plans for the Health Sector with Goal 3 and for mapping of schemes, programmes and initiatives with Goal 3. Observations and findings on this aspect are given in the following paragraphs.

## Central Level

### 5.3.1 Dovetailing Plans with Goal 3

Based on the inputs of MoH&FW and other stakeholders, NITI Aayog prepared a draft titled “A Vision for a Healthy India” covering the Vision, Strategy and Action Agenda for the health sector for consultation with stakeholders including the Ministry.

NITI Aayog has brought out the “Three Year Action Agenda” (August 2017) and the Strategy Document titled “Strategy for New India @75” (December 2018). The Action Agenda does not specifically refer to SDG targets but it covers planned interventions in the key areas relating to the health sector and spells out specific health targets to be achieved by 2020. The Strategy document details the strategy with respect to Health and Nutrition and deals with Public Health Management; Human Resources for Health, Universal Health Coverage, and Nutrition. However, while this document shows the association of the above mentioned aspects with SDGs, these have not been dealt with in detail.

The National Health Policy, 2017 (NHP) issued by the MoH&FW also recognizes the pivotal importance of SDGs, and provides for time bound quantitative goals which were aligned both to ongoing national efforts as well as to Goal 3.

### 5.3.2 Mapping of Schemes

NITI Aayog had undertaken an exercise of mapping SDGs and Targets with Ministries, schemes and initiatives, mapping the National Health Mission with Goal 3 which the MoH&FW has identified as the primary vehicle to achieve this Goal. The MoH&FW intimated (March 2018) that after undertaking a review, the Ministry has specifically aligned different interventions/initiatives/schemes and targets with Goal 3 in the 2017-2020 phase of NHM. It was however noted that, Ministry of Railways which implements road safety measures at railway crossings, had not been mapped with Target 3.6 dealing with road safety.

## State Level

### 5.3.3 Adapting Goal 3 in selected States

Observations on adapting Goal 3 in selected States are given in **Table 5.1**:

Table 5.1: Adapting Goal 3 in selected States		
State	Vision/Strategy/Action Plan	Mapping
Assam	The Health and Family Welfare Department prepared (December 2017) the Departmental Strategic Plan and Action Plan targeting implementation of the SDG in three phases <sup>18</sup> .	Four <sup>19</sup> State sponsored Health Schemes not mapped with the Goal 3.
Chhattisgarh	Draft Strategy and Action plan for Goal 3 prepared but not sent for approval (March 2018).	Six departments viz. AYUSH, Medical Education, Public Health Engineering, Home, Commerce & Industry and Environment though linked were not mapped with Goal 3. Besides, four State Health Schemes <sup>20</sup> were not mapped with Goal 3.

<sup>18</sup> 2016-17 to 2019-20; 2020-21 to 2023-24 and 2024-25 to 2030-31.

<sup>19</sup> *Sanjeevani*, Operation Smile, Accredited Social Health Activist Assam (ASHA), *Susrusha*.

<sup>20</sup> CM Medicine Kit, *Mukhyamantri Shahri Swasthya Karyakram*, Universal Immunization Programme, and *Sanjeevani Sahayata Kosh*.

<b>Haryana</b>	Vision document deals only with Health department and seven targets/interventions under Goal 3 whereas the budget document shows linkage with 88 schemes of 12 departments under Goal 3.	No separate mapping document was prepared and mapping was done through the vision and budget documents which were not in sync.
<b>Kerala</b>	The nodal department for Goal 3 conducted a review of strategies plans and schemes keeping in view SDG targets, so that gaps could be identified.	The Expert Groups constituted to develop State specific targets had identified indicators and performed responsibility mapping.
<b>Maharashtra</b>	The State's Vision 2030 document did not address Targets 3.6, 3.9, 3.a, 3.c under Goal 3.	Two departments (Women and Child, Water Supply and Sanitation) and two State schemes <sup>21</sup> though linked with Health were not mapped with Goal 3.
<b>Uttar Pradesh</b>	The State Government was yet to formulate any new policy/plan as per SDG targets. Preparation of a State Health Policy aligned to SDG targets and the National Health Policy 2017 was reported to be underway.	Eight schemes <sup>22</sup> though connected to health were not mapped with it.
<b>West Bengal</b>	Sectoral plan documents for the Sectoral Groups covering Goal 3 had been submitted in July 2018 but was awaiting approval.	Sectoral Report for Health and Welfare aligned Goal 3 with Goals 1, 2,4,5,8 and 16 for achieving health targets. Target 3.6, 3a and 3d were not included and aligned with Key Performance Indicators and the scheme 'Safe Drive Save Life' was not aligned with the Target 3.6 in the absence of measurable indices.

## 5.4 Promoting Awareness and Stakeholder Involvement

Initiatives for raising awareness and enhancing stake-holder engagement in respect of Goal 3, both at the Central and State levels were not comprehensive, as discussed below.

### Central Level

The MoH&FW organised a national consultation on transitioning from MDGs to SDGs (May 2016) which was attended by participants from the Central Ministries, States and

<sup>21</sup> Village Child Development Centres for Severely Malnourished Children and *Pradhan Mantri Matru Vandana Yojana*

<sup>22</sup> *Nyuntam Avashyakta Karyakram; Rashtriya AYUSH Mission; Rashtriya Mansik Swasthya Karyakram; Zila Yojana; Kishori Swasthya Suraksha Yojana; Uttar Pradesh Health System Strengthening Project; Bal Sanjeevan tatha Surakshit Matritva Yojana; Pradhan Mantri Matru Vandana Yojana*

Union Territories, international organisations, institutions and experts. In 2017, the MoH&FW organised five State level conferences on Goal 3. The Ministry has also used electronic media and social media for increasing awareness about Goal 3.

## State Level

**Table 5.2: Awareness raising initiatives by States in respect of Goal 3**

<b>Assam</b>	<ul style="list-style-type: none"> <li>The nodal Agency for Goal 3 viz. 'Health and Family Welfare Department' was involved with awareness programme in only one out of the 17 Districts covered under the awareness programme.</li> <li>In the Health Sector, stakeholders like hospitals, nursing homes, diagnostic centers were not involved during awareness programme.</li> </ul>
<b>Chhattisgarh</b>	<ul style="list-style-type: none"> <li>Draft Vision document for Health identifies several initiatives for IEC activities and awareness programmes against various targets under Goal 3.</li> </ul>
<b>Haryana</b>	<ul style="list-style-type: none"> <li>The SDG Coordination Centre has been set up to take action for increasing public awareness, etc., for SDGs including Goal 3.</li> </ul>
<b>Kerala</b>	<ul style="list-style-type: none"> <li>The Health and Family Welfare Department had taken action for raising awareness regarding the 2030 Agenda among Government officials and other stakeholders through workshops, trainings and review meetings.</li> <li>The Information and Public Relation Department will be entrusted with the responsibility to conduct specific awareness generation programme for SDGs among general public.</li> </ul>
<b>Maharashtra</b>	<ul style="list-style-type: none"> <li>The State has not taken any action regarding raising public awareness.</li> <li>The State Government intends to assign funds out of the District Annual Plan to conduct training programme for the Municipal Councillor and <i>Zila Parishad</i> members etc., for creating greater awareness of the importance of SDGs by March 2019.</li> </ul>
<b>Uttar Pradesh</b>	<ul style="list-style-type: none"> <li>In respect of Goal 3, the State Health Ministry did not undertake public awareness programmes and workshops/meetings to engage with civil society organizations and other stakeholders. The Ministry however, held inter-departmental/sectoral meetings involving different levels of Government officials.</li> <li>The Medical Health &amp; Family Welfare (MH&amp;FW) Department did not earmark budget for publicity of the 2030 Agenda and did not plan to incorporate awareness raising issues of the Agenda.</li> </ul>
<b>West Bengal</b>	<ul style="list-style-type: none"> <li>Although various health awareness programmes were held in the State, in the absence of sectoral papers on SDGs, their linkage with SDGs were not established.</li> </ul>

## 5.5 Policy Coherence

### Central Level

MoH&FW informed audit (April 2018) about several initiatives taken by it that supported both vertical and horizontal coherence with respect to Goal 3. These include

adoption of “Delhi Commitment on SDG for Health” after a National Consultation of Health secretaries; constitution of an Inter-Ministerial committee to support the Full Immunization Programme; approval of State Programme Implementation Plans (PIP) under NHM and convergence between Central agencies with respect to targets relating to non-communicable diseases and the *Rashtriya Bal Swasthya Karyakram*.

However, audit examination of the aspect of policy coherence with respect to Goal 3 disclosed that important agencies such as Indian Council of Medical Research and Central Health Education Bureau were not formally associated with the implementation of Goal 3<sup>23</sup>. In addition, three Ministries linked with Goal 3 viz. AYUSH, Tribal Affairs and Home Affairs were not associated during the National Consultation on Transitioning from MDGs to SDGs. Moreover, as pointed out in Para 5.2, other Ministries connected with Goal 3 had not been made part of the Task Force constituted by the MoH&FW. With respect to vertical coherence, a Working Group set up by the MoH&FW for implementing Goal 3 in the States and UTs had not held any meeting.

## State Level

Observations on policy coherence in States in respect of Goal 3 are given in **Table 5.3**:

Table 5.3: Policy coherence in selected States	
<b>Assam</b>	Nodal Department had not identified other associated departments under Goal 3 such as Public Health Engineering Department (PHED), Transport Department, Environment and Forests, etc.
<b>Chhattisgarh</b>	As reported under para 5.3.3, six departments viz. AYUSH, Medical Education, Public Health Engineering, Home, Commerce & Industry, Environment though linked to Goal 3 were not mapped with it.
<b>Haryana</b>	In the Vision document, only one department has been linked with Goal 3 even though 11 other departments viz. Ayush, Medical Education and Research, Rural Development, Women and Child Development, etc. are also linked with this SDG. The nodal department (SDGCC) stated that, detailed sector wise plan will be prepared for better implementation of SDGs.
<b>Kerala</b>	The Department of Health and Family Welfare had taken up issues relating to road safety and deaths due to road accidents; health education and pollution, with the concerned departments.
<b>Maharashtra</b>	There was no evidence on any specific steps having been taken with respect to Goal 3 for horizontal mapping and identifying interconnections between SDGs.
<b>Uttar Pradesh</b>	The State Government had selected (October 2016) MH&FW as a nodal department for Goal 3 but specific roles for related entities and for different levels of administration had not been defined. Department (MH&FW)

<sup>23</sup> Under MoH&FW, Indian Council of Medical Research is the apex body for biomedical and health research and Central Health Education Bureau deals with promotion of health education in the country.



	explained (May 2018) that these aspects would be addressed in the proposed State Health Policy and <i>Gram Panchayat</i> Development Plan after the approval of the Department's Vision Document.
<b>West Bengal</b>	No institutional links at the local/district/block levels for promoting vertical coherence and integration were identified in the absence of approval for sectoral plans.

## 5.6 Resource Mobilisation for Goal 3

The 2030 Agenda reaffirms a strong commitment to its implementation, which requires the effective mobilisation of resources. Issues related to availability and allocation of financial resources for Goal 3 are discussed in subsequent paragraphs;

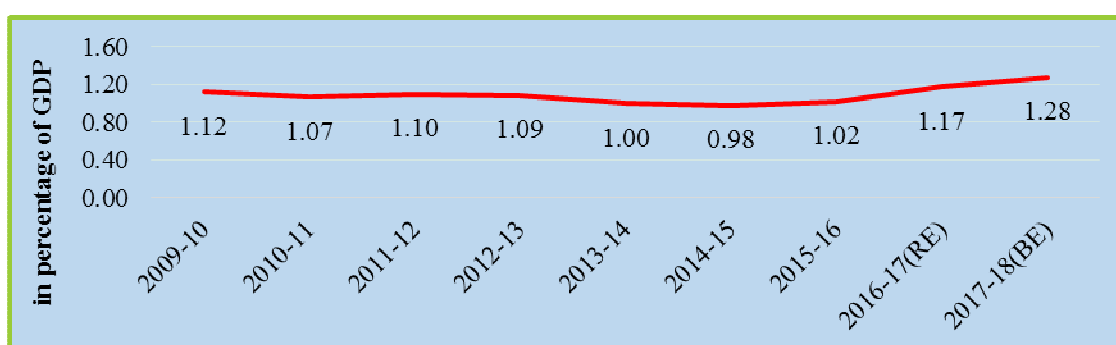
### 5.6.1 Mobilisation of Financial Resources and Budget Allocation

#### 5.6.1.1 Expenditure under National Health Policy

Goal 3 envisages substantial increases in health financing to meet various targets under the Goal. NHP, 2017 released by the MoH&FW proposes raising public health expenditure in a time bound manner from around one *per cent* (2015-16) to 2.5 *per cent* of GDP (at current price) by 2025. The Ministry affirmed its commitment to audit to increase the public health expenditure in a time bound manner and intimated (September 2018) that under NHM, States are mandated to increase health spending on primary care by at least 10 *per cent* every year. It also highlighted steps taken at a policy level for augmenting resources for the health sector such as levy of a combined four *per cent* health and education cess and provision of funds for health education infrastructure through the Higher Education Financing Agency.

The trend in public expenditure on health as percentage of GDP during 2009-18 is shown in **Graph 5.1**:

**Graph 5.1: Trend in Public Expenditure on Health**



Note: Public Health Expenditure as percentage of GDP, BE= Budget Estimates & RE= Revised Estimates.  
Source: National Health Profile, 2018 published by Central Bureau of Health Intelligence.

Though Public Health Expenditure as a percentage of GDP has been increasing since 2015-16, it has remained within a narrow band of 1.02- 1.28 *per cent* of GDP. A study of data on trend of spending in the States and budget allocations at the Central level as

given in subsequent paras would show that concerted efforts would be needed to reach the target levels of spending on Public Health by 2025.

### 5.6.1.2 Budget Allocation for Health Sector at the Centre

#### a) Financial allocation for Health at Centre

Following projections of the Three Year Action Agenda (2017-20) to increase the Central allocation for the health sector to ₹ one lakh crore by 2019-20, GoI allocated ₹ 54,852.00 crore in 2017-18 (RE), ₹ 57,671.60 crore in 2018-19 (RE) and ₹ 65,037.88 crore in 2019-20 (BE) to the MoH&FW<sup>24</sup> and AYUSH, which is far short of the target.

#### b) Allocation for National Health Mission

The MoH&FW intimated that NHM is the primary vehicle for achieving Goal 3. The budget projection and allocation for NHM during 2017-18 and 2018-19 is depicted in **Table 5.4** and shows a shortfall in allocations in both the years:

Financial Year	Projection	Allocation	Shortfall	
			Amount	Percentage
2017-18	34,315.7	26,690.7	7,625.0	22.2
2018-19	34,882.3	30,129.6	4,752.7	13.6

Source: Report of the Parliamentary Standing Committee

The Standing Committee of Parliament on Health while examining the allocations had observed that these shortfalls would affect strengthening of Health facilities.

### 5.6.1.3 Mobilisation of Funds and allocation for Health Sector in States

The National Health Policy prescribes increasing health spending to more than eight *per cent* of State's Budget by the year 2020. Audit examination of records in the seven selected States revealed that the achievement ranged between 3.29 to 5.32 *per cent* as detailed in **Table 5.5**:

State	Assam	Chhattisgarh	Haryana	Kerala	Maharashtra	Uttar Pradesh	West Bengal
Average Health Expenditure*	5.32	4.78	3.29	5.24	4.15	4.74	4.47

\*As percentage of average State Expenditure for the period 2012-17

Source: CAG's Reports on Finance Accounts of the State

<sup>24</sup> Including Department of Health Research.

In respect of action taken for assessment and mobilisation of financial resources for Goal 3, audit noted that none of the States except **Assam** had undertaken an assessment of financial requirements for the medium to long term. **Assam** had prepared an Outcome Budget for three years linked to SDGs including Goal 3.

### 5.6.2 Physical Infrastructure and Human Resources in Health Sector

NHP, 2017 focuses on closing of infrastructure and human resource gaps, optimum use of existing manpower and infrastructure as available in the health sector. Examination of budget items that support physical infrastructure and human resources in the health sector<sup>25</sup> shows augmentation in financial allocations in the last three years for ensuring availability of required infrastructure and human resources. MoH&FW (September 2018) has highlighted initiatives to upgrade existing Sub-Centres and Primary Health Centres to Health and Wellness Centres so as to ensure comprehensive primary care. In addition, it intimated that several measures such as increased recruitment of medical personnel and augmenting capacity of medical educational institutions were being undertaken to improve availability of human resources in the health sector.

The Performance Audit Report of the Comptroller and Auditor General of India (Report No. 25 of 2017), on National Rural Health Mission (NRHM<sup>26</sup>) which seeks to strengthen the delivery of public health services in the rural areas, highlighted shortfalls (ranging between 24 and 38 *per cent*) in the availability of SCs, PHCs and Community Health Centres in 28 States/UTs. The report also disclosed shortages of doctors and paramedical staff in almost all centres selected by audit. The annual report of the MoH&FW (2016-17) also accepts that health care service delivery requires intensive human resource inputs. The position with respect to availability of physical infrastructure (PHCs) and human resources (doctors) in selected States is provided in **Table 5.6:**

Table 5.6: Distribution of Health Resources (Infrastructure and Human)					
States	Infrastructure			Human	
	PHCs required as per population norms*	PHCs Functioning	Shortfall	Total number of Doctors in PHCs	Availability of Doctors per PHC <sup>27</sup>
A	B	C	D =(B-C)	E	F =(E/C)
Assam	1,112	1,014	98	1,048	1.03
Chhattisgarh	870	785	85	341	0.43

<sup>25</sup> Pradhan Mantri Swasthya Suraksha Yojana (PMSSY) for new AIIMs; Health System strengthening under NRHM; Infrastructure Maintenance; Human Resources for Health and Medical Education

<sup>26</sup> NRHM is a sub-mission of NHM

<sup>27</sup> According to Indian Public Health Standards, one Medical Officer is required under each PHC with delivery load of less than 20 deliveries in a month (Type A PHCs), while for high load of deliveries (Type B PHCs) one more Medical Officer is desirable.

Haryana	501	366	135	429	1.17
Kerala	1,141	849	292	1,169	1.38
Maharashtra	2,461	1,814	647	2,929	1.62
Uttar Pradesh	5,183	3,621	1,562	2,209	0.61
West Bengal	3,046	914	2,132	918	1.00

Source: National Health Profile 2018 issued by the Ministry of Health and Family Welfare  
\*as on 31<sup>st</sup> March 2016 sourced from Report of CAG (No. 25 of 2017)

Thus, despite existence of plans/policies and increased allocations for augmenting physical and human resources, significant shortages persist in physical resources in all seven states. In respect of human resources, there were considerable shortages in the States of **Chhattisgarh** and **Uttar Pradesh**.

## 5.7 Monitoring for Goal 3

Follow up and review of the implementation process is a core component of the 2030 Agenda to ensure that data systems, capacities, methodologies and mechanisms are in place to track progress. Issues related to availability of data for monitoring progress of Goal 3 and their reliability are discussed below.

### 5.7.1 Framework and Data for Monitoring at Central Level

The MoH&FW set up a Working Group for formulating a monitoring framework, identifying data sources, developing metadata for indicators, recommending targets for each indicator and development of a dashboard for Goal 3. In addition, two sub-groups were set up for fixing Universal Health Care indicators and strengthen the Health Information Systems for SDGs.

With regard to the monitoring framework, audit noted that the MoH&FW commenced (November 2016) developing the Health Indicator Framework (HIF) and in August 2017 identified 47 health indicators out of 232 indicators from the Global Indicator Framework (GIF). After deliberations and refinements, this was expanded to 73 indicators and also included health related indicators pertaining to other SDGs. In comparison, the NIF prepared by the MoSPI consists of 50 indicators relating to Health/MoH&FW.

The difference in the number of indicators covered by the two frameworks *i.e.*, HIF and NIF was due to exclusion of 23 indicators from NIF due to non-availability of data/data sources. Despite this, MoSPI included five indicators<sup>28</sup> in the NIF, for which data were not available and some important indicators such as maternal mortality ratio, under-five child mortality rate and neonatal mortality rate, for which according to MoH&FW, data were not regularly or uniformly available.

<sup>28</sup> According to Baseline Data Report, for indicators such as hepatitis incidence, adults consuming alcohol, number of HIV infections, women screened for cervical cancer and official development assistance for health research data is not yet available.

## 5.7.2 Framework and Data for Monitoring at State Level

State wise observations on formulation of monitoring framework and data identification with respect to Goal 3 are given in **Table 5.7**:

<b>Table 5.7: Monitoring of Goal 3 in selected States</b>	
<b>Chhattisgarh</b>	No separate framework was designed for monitoring and evaluation of data collection, transmission and coordination.
<b>Kerala</b>	Health and Family Department stated that it had initiated action regarding mainstreaming of the 2030 Agenda by identification of agencies for development of indicators, production of disaggregated data, collection, monitoring, follow-up, reporting and reviewing the progress achieved in implementation of SDGs.
<b>Maharashtra</b>	Data sources for 13 global health indicators were not available with the State Government.
<b>Uttar Pradesh</b>	MH&FW neither took any action for identification of agencies for indicators development, data collection, and production of disaggregated data and for reviewing the progress of SDGs nor assessed gaps in the existing monitoring mechanism for corrective actions.
<b>West Bengal</b>	Department of Planning, Statistics and Programme Monitoring set 80 Key Performance Indicators (KPIs) for measuring health targets. However, in respect of 25 KPIs, data source was not mentioned. In respect of four KPIs, baseline data were outdated and the data availability /data source/methodology was yet to be devised by the H&FW department.

Thus, both at the Central and State levels there was evidence of insufficient efforts at putting in place a comprehensive indicator framework, identification of data sources, production of disaggregated data for Goal 3 which was essential for creating a robust monitoring and reporting framework.

## 5.7.3 Data Reliability

A Health Management Information System (HMIS) was introduced by the MoH&FW for obtaining information on inputs, outputs and outcome indicators for monitoring achievement of objectives of NRHM. This system was studied as part of a Performance Audit of NRHM (Report no. 25 of 2017) and gaps such as non-reporting of data by a large number of facilities, reporting of incomplete data, mis-match between reported data and basic records and absence of validation checks on data were reported. In its Action Taken Report on the Report of CAG, MoH&FW has intimated reporting by over 97 per cent facilities on HMIS and several other measures taken for ensuring data verifications and validation.

## 5.8 Audit Summation

MoH&FW is one of the key Ministry responsible for implementing Goal 3, and a National Task Force has been created for multi-stakeholder coordination. The National Health Policy, 2017 provides for time bound quantitative targets aligned to Goal 3. The MoH&FW also taken several steps for raising public awareness, stakeholder engagement and promoting both horizontal and vertical coherence. However, some linked Ministries have not been included in the Task Force and Working Groups. Annual financial allocations for the health sector has been rising but targets for outlays in 2019-20 had been missed which indicated that there is a long way to go before the goal of raising Public Health Expenditure to 2.5 *per cent* of GDP by 2025 could be met. Besides, providing adequate physical infrastructure and human resources critical for achievement of Goal 3 targets would be an area of challenge.

## Chapter-VI: Conclusion and Recommendations

The 2030 Agenda comprising of 17 Sustainable Development Goals (SDGs) constitutes an ambitious and long term plan of action for addressing several challenges faced by all countries. India at several forums has stated its commitment towards achieving the SDGs and drawing attention to its several development programmes, has highlighted that its national development goals are mirrored in the SDGs. In this context implementation of the 2030 Agenda in India would be critically dependent on initiatives taken for converging the SDGs with our national developmental agenda and governance structures. This audit has thus attempted to assess preparedness of the Government, in terms of the extent of adaption of the 2030 Agenda in the national context; efforts made for identification and mobilisation of resources for implementation, and arrangements made for monitoring and reporting progress.

The audit has shown that the Government of India (GoI) has undertaken several initiatives both at the Central and State levels for mainstreaming the 2030 Agenda. At the Central level, nodal institutions have been identified; extensive stakeholder engagement and consultations have been organised; two planning documents *viz.* the “Three Year Action Agenda” and the “Strategy for New India @75” have been released and an exercise to map Goals and Targets with the Ministries/Departments and existing Schemes/Programmes were undertaken. Similar initiatives have also been taken in the seven selected States. Steps have also been taken for optimizing domestic resource mobilisation and improving the efficiency of public expenditure. Projections for funds required for implementing the Three Year Action Agenda has been made. In the area of ‘Monitoring and Reporting’, NITI Aayog, which is responsible for overseeing implementation of SDGs, periodically reviews and monitors the preparedness of States, UTs and Central Ministries in achieving the SDG targets. Additionally, it had constituted a multi-disciplinary Task Force to monitor the implementation of SDGs. It has also developed the SDG India Index and Dashboard in 2018 based on 62 priority indicators for rapid assessment of SDG implementation in the States and UTs. MoSPI has prepared a National Indicator Framework (NIF) in consultation with the Ministries and States. Linked with these initiatives, States have also taken initial steps for creating monitoring and reporting frameworks.

However, as highlighted at several places in the report, there are aspects in each area, which require attention and remedial action. Both at the Central and State levels, the exercise of formulating policy documents in the context of SDGs was still ongoing.

A roadmap with defined milestones aligned with UN SDG Targets for 2020, 2025, 2030 was yet to be prepared. Greater efforts also appeared necessary for localising and publicising the SDGs to ensure inclusiveness. With respect to resource mobilisation for achieving the SDG targets, a financial gap analysis had not yet been undertaken. Further, integration of SDGs into the accounting and budgeting framework was still to be done at the Centre and most of the States. With respect to Monitoring and Reporting, the delay in publication of the NIF had held back several key tasks such as development of indicators and monitoring frameworks in the States and identification of baseline data and milestones.

Despite the initiatives of the GoI across several areas for implementing the 2030 Agenda, the gaps highlighted above represent risks for the achievement of the key objectives of the 2030 Agenda. Timely and well-coordinated action by all key stakeholders at the Centre and the States, for remedying the gaps would thus be critical for ensuring time bound and effective implementation of the 2030 Agenda in accordance with national priorities.

## **Recommendations**


Based on findings relating to gaps in preparedness and the risks that these represent for the successful and timely implementation of the 2030 agenda, the following actions are recommended:

- ✓ A comprehensive charter and action plan with well-defined milestones for implementing SDGs, should be formulated after due consultations.
- ✓ Finalisation of Vision document should be expedited.
- ✓ Initiatives for enhancing public awareness and sensitisation about SDGs must be stepped up so that the process of implementation becomes participatory and inclusive.
- ✓ NITI Aayog in association with the Ministry of Finance must make an assessment of requirement and availability of financial resources for implementing SDGs for different time frames. States should also take up similar exercise. In addition, urgent steps may be taken to integrate SDGs into the accounting and budgeting framework both at the Centre and the States.



- ✓ Use of 'Direct Benefit Transfers' should be expanded and strengthened to avoid leakages and to improve efficiency in usage of financial resources.
- ✓ Following the publication of the NIF, tasks critical for monitoring and reporting on implementation of SDGs such as identifying baseline data for remaining 137 indicators, assessing availability of data and creation of a monitoring and reporting framework should be expedited.

New Delhi  
Dated: 17 June 2019

  
(SUNIL DADHE)  
Director General of Audit  
(Central Expenditure)

Countersigned

New Delhi  
Dated: 18 June 2019

  
(RAJIV MEHRISHI)  
Comptroller and Auditor General of India

