

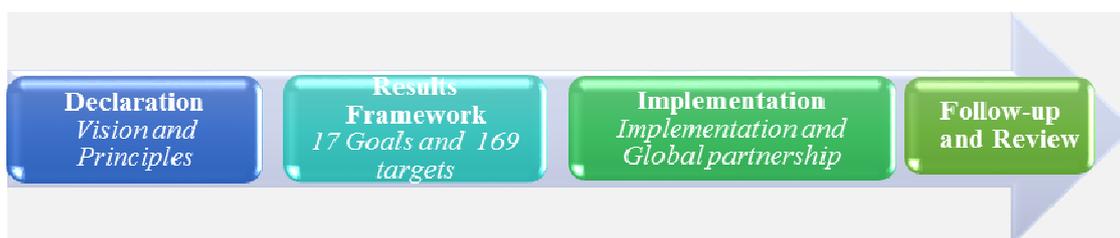
Chapter-I: Overview and Audit Approach

1.1 Introduction

The 70th 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:

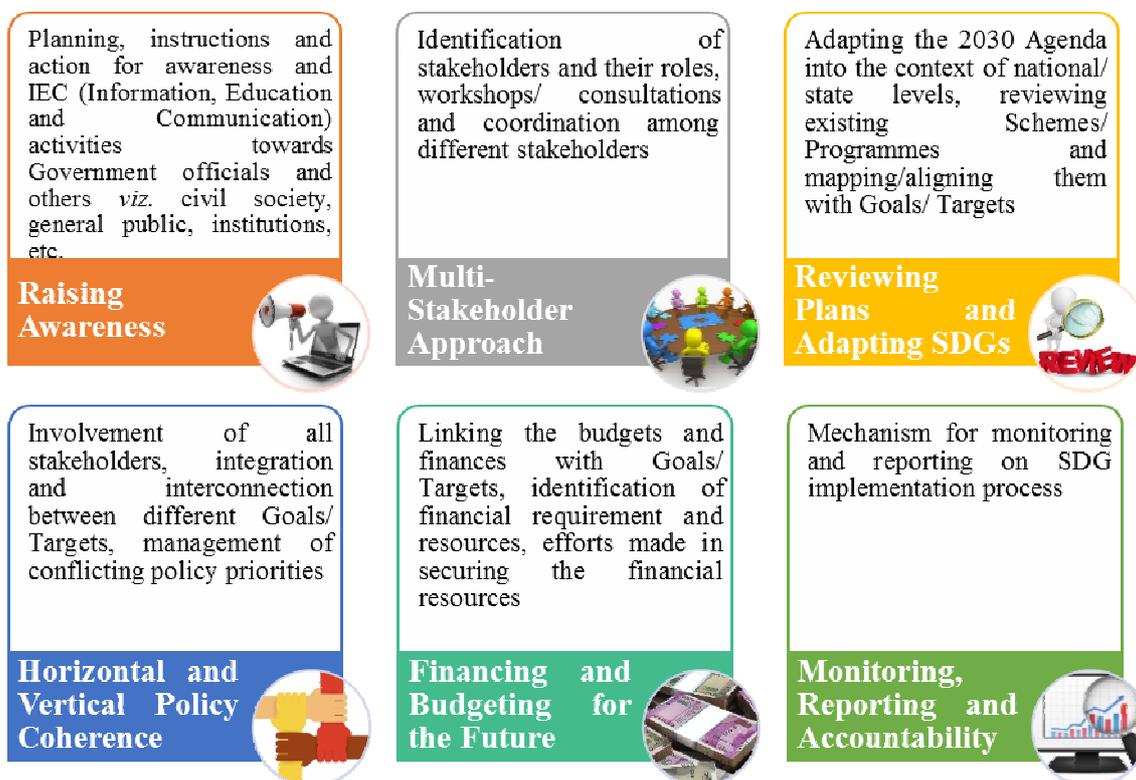


Salient features of the 2030 Agenda are in **Table 1.1**:

Table 1.1: The 2030 Agenda-Salient Features
<ul style="list-style-type: none"> 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.
<ul style="list-style-type: none"> 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.
<ul style="list-style-type: none"> 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.
<ul style="list-style-type: none"> Envisages achievement of 21 Targets by 2020, three Targets by 2025 and remaining Targets by 2030.
<ul style="list-style-type: none"> 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.

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 Aayog¹ 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**:

¹ 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

Government's Commitment	<ul style="list-style-type: none"> • Cabinet was informed (September 2015) about the 2030 Agenda. • Prime Minister affirmed India's commitment to the 2030 Agenda and SDGs during Sustainable Development Summit in New York (25 September 2015).
Institutional Framework	<ul style="list-style-type: none"> • NITI Aayog mandated with task of coordinating and overseeing the implementation of SDGs. • MoSPI responsible for preparation of National Indicator Framework. • States/Union Territories (UTs) involved in mainstreaming activities. • NITI Aayog constituted a Task Force (August 2017) with stakeholders drawn from Central Ministries, State Governments and institutions, as members.
Dovetailing SDGs with Development Agenda	<ul style="list-style-type: none"> • NITI Aayog undertook exercise for mapping all 17 Goals and 169 Targets with Ministries, Central Schemes, related interventions. • 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. • States at various stages of preparation of their Vision and Strategy documents and mapping of Goals/Targets.
Raising Awareness and Stakeholder Involvement	<ul style="list-style-type: none"> • Workshops/consultations at Regional, National and State levels organised for exchange of ideas/experiences and raising awareness on SDGs amongst stakeholders. • Indian Parliament launched a 'Speaker's Research Initiative'² to provide SDGs related insights to the Members of Parliament.
Policy Coherence	<ul style="list-style-type: none"> • Institutional arrangements exist for both horizontal and vertical convergence.
Mobilisation of Resources	<ul style="list-style-type: none"> • Government of India is implementing a nationwide Goods and Services Tax reform to optimize domestic resource mobilization. • Fiscal Responsibility and Budget Management being implemented for ensuring predictable and sustainable budgeting. • Expenditure reforms implemented.
Monitoring and Reporting	<ul style="list-style-type: none"> • Voluntary National Review³ (VNR) Report presented in the UN (July 2017). • National Indicator Framework (NIF) and Baseline data published in November 2018 and March 2019 respectively for monitoring implementation of SDGs. • High Level Steering Committee constituted (January 2019) to periodically review and refine NIF. • 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.

² 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.

³ 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 Ministries⁴ 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 ranking⁵ of Health indices for 2015-16.

⁴ 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.

⁵ 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.