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.

Preparedness for the Implementation of SDGs

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

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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

SEAAAHZ

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

Countersigned

New Delhi Dated: 18 June 2019

(RAJIV MEHRISHI) Comptroller and Auditor General of India

Preparedness for the Implementation of SDGs