



Special Issue



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of the Russian Federation  
Sustainable Development Goals

# Foreword

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Dear friends,

This issue of the Journal focuses on a very important and complex problem of sustainable development.

Finding balance between social and economic issues and the environment is a challenge that governments have been addressing for several decades.

Globally, the concept of sustainable development has gained broader acceptance since 1992, while the term of “sustainable development” itself is interpreted as the development that meets the needs of the present without compromising the ability of future generations to meet their needs.

In 2015, the UN General Assembly approved the 2030 Agenda for Sustainable Development. This event represents an important stage in the global development of the concept with 193 countries, including Russia, making a voluntary commitment to implement the 17 Sustainable Development Goals (SDGs), which are divided into 169 social, economic and environmental objectives.

However, setting goals is as much essential, as monitoring their achievement. To do this, a global list of 232 indicators has been developed. By 2030, each country is to submit at least two Voluntary National Reviews (VNRs) on the SDG achievement to the UN High-Level Political Forum on Sustainable Development. Russia plans to submit its first Voluntary National Review this July.

The Accounts Chamber does not stay on the sidelines either working both at the national and international levels. Our mission is to promote good governance that is essential to the sustainable development of the Russian society and a decent life for everyone. As Chair of INTOSAI, we actively support and implement the key principles of the Moscow Declaration with three of them focusing on Supreme Audit Institutions' contribution to the SDGs.

However, it is important to realize that the goals are only a tool to measure sustainability. Ultimately, sustainable development itself is the overarching priority. You cannot achieve a goal in a certain area and say that you have implemented the Sustainable Development Agenda. The Agenda is more than just goals, it also builds on a number of principles like inclusion (i.e. involvement of all stakeholders), balance and policy coherence. In order

to implement these principles, the public administration system must possess certain qualities.

This is why INTOSAI recommends that Supreme Audit Institutions conduct a two-stage audit of the SDGs. At the first stage, we need to make sure the public administration system is ready to implement the Agenda in order to proceed with the audit of the SDGs implementation at the second stage.

The Accounts Chamber of the Russian Federation has already completed the first stage: this year, from January to May, we carried out an expert and analytical event Analysis of the Public Governance System for the Implementation of the Agenda for Sustainable Development.

The analysis showed that the goals and objectives of the strategic planning documents are in line with all the 17 SDGs. However, we cannot put together the Agenda for Russia or say that we understand how to achieve the goals or how to manage the system. The root cause is the lack of established cooperation between public agencies with regard to the Agenda implementation.

You can find these and other audit findings in this Journal. We intended to give a comprehensive picture of the SDG progress in Russia, highlight the key aspects of the SDG audit, as well as look at the subject from different points of view through the opinions presented by both Russian and foreign experts.

We hope that this information will both raise the awareness of the government and society in general about the implementation of the Agenda for Sustainable Development and promote a better public administration system in order to achieve sustainable development.

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Approved by the Board  
May 26, 2020

# Report

on the Results of the Audit

“Analysis of the Public Governance System  
for the Implementation of the Agenda  
for Sustainable Development in 2019  
and the Elapsed Period of 2020”

## Expected Audit Results

1. To assess to what extent the Sustainable Development Goals are integrated into the national context
2. To evaluate the availability of resources necessary to implement the Sustainable Development Goals
3. To assess the preparedness of the SDGs Implementation Monitoring System in the Russian Federation

## Results of the analysis

The evaluation of the Russian Public Administration System preparedness to introduce the Sustainable Development Goals was carried out in seven areas:

- Regulation

Regulations in the Russian Federation overlap in many ways with the Sustainable Development Goals (SDGs) and generally allow for the implementation of tasks that correspond to all 17 SDGs in both public and private law relations.

- Strategic Planning System

National Development Goals set in strategic planning documents are largely related to the SDGs. Goals and objectives under national and federal projects, as well as state programs, contribute in varying degrees to the achievement of all 17 SDGs. However, their links to the SDGs are not formalized under Strategic Planning System.

- Institutional Organization and Interagency Engagement

The system of interagency engagement in the SDGs implementation has not been established. Federal executive authorities (FEAs) have the mandate to implement the SDGs, but their areas of responsibility are not defined. There is an overlap in mandates of all the FEAs on almost all SDGs.

- Resources and Methodological Support

In terms of the methodology, FEAs mainly follow international organizations documents. Their work is more focused on monitoring the global list of SDGs indicators and preparing a Voluntary National Review (VNR). However, the implementation of the SDGs itself is not covered. There is no analysis and monitoring of the resources for the implementation of the SDGs at the national level.

- Monitoring Organization

Information and statistical support for monitoring the global list of SDGs indicators and preparing the VNR is well organized. At the same time, the mechanism of identifying FEAs as parties responsible for the establishment of Global SDGs Indicators is proactive. The national set of SDGs indicators is under development.

- Stakeholder Engagement Mechanisms

All stakeholders are involved in the implementation of the SDGs, while the activity of the business community (including partially government-owned companies), civil society institutions and the expert community is mainly proactive. Information about implemented measures is not systematized, and their contribution to achieving the SDGs is not evaluated at the national level.

- Ensuring Openness, Accountability and Transparency

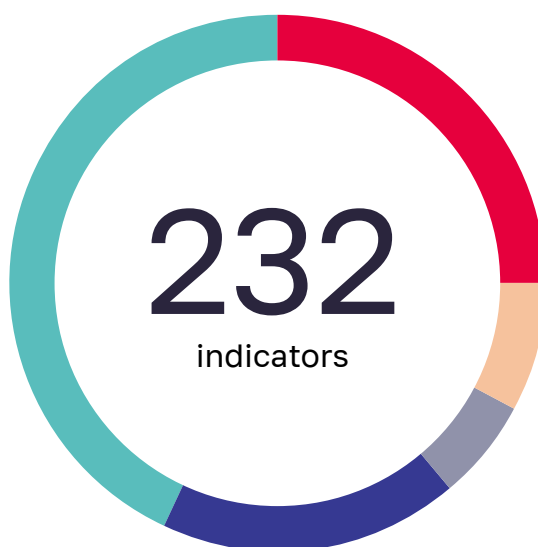
FEAs publish fragmented information on measures that contribute to the achievement of the SDGs. Public authorities are poorly informed about the SDGs as there is no comprehensive national information platform on the SDGs and consistent relevant media content.

## Conclusion

The public administration system in the Russian Federation as a whole promotes the implementation of the Sustainable Development Goals, but there are certain problems that need to be addressed, for example, lack of responsibility distribution mechanisms. As a result, there are no responsible parties identified for 25% or 58 SDG indicators out of 232, and no one is formally responsible for the comprehensive implementation of the Goals. In order to make the implementation of the UN 2030 Agenda more efficient, first of all a responsible body needs to be identified and an effective interagency cooperation should be established.



## Global SDG indicators and their status



● 58 (25 %)

no responsible authority is defined and/or no decision on the calculation methodology is made

● 19 (8 %)

are included in the research plans for 2019-2021

● 42 (18 %)

attributed to Level III or reclassified from Level III in 2019

● 14 (6 %)

are global or irrelevant for Russia

● 99 (43 %)

included in the FPSW or to be included in the FPSW in 2020

## Recommendations of the Accounts Chamber

- To introduce the provisions of the Sustainable Development Agenda with highest priority for the Russian Federation in strategic planning documents and to provide for the development and approval of long-term comprehensive National Development Goals
- To distribute responsibilities for the implementation of the Sustainable Development Agenda among FEAs
- To organize interagency cooperation among ministries and agencies on the implementation of the Sustainable Development Agenda
- To develop mechanisms to encourage socially responsible businesses
- To create a comprehensive information system on the Sustainable Development Agenda Implementation in order to establish cooperation among ministries and agencies, business community, civil society institutions and the public in the framework of achieving the SDGs
- To give the Ministry of Economic Development of the Russian Federation the mandate to organize the implementation of the Sustainable Development Agenda

# Report on the Results of the Audit “Analysis of the Public Governance System for the Implementation of the Agenda for Sustainable Development in 2019 and the Elapsed Period of 2020”

## 1. Grounds for the Audit

- paragraph 3.3.0.3 of the Work Plan of the Accounts Chamber of the Russian Federation for 2020;
- Resolution of the UN General Assembly dated September 25, 2015, A/RES/70/1 Transforming our world: the 2030 Agenda for Sustainable Development
- (hereinafter referred to as the “Agenda for Sustainable Development”, “Agenda”);
- Resolution of the Council of the Federation of the Federal Assembly of the Russian Federation dated March 2, 2016, No. 95-CΦ On the results of the Parliamentary Hearings “Post-2015 UN Development Agenda – Practical Aspects of Implementation”;
- Moscow Declaration<sup>1</sup>.

## 2. Subject of the Audit

2.1. The activities of the federal executive authorities (hereinafter referred to as FEAs) in preparing for the implementation of the Agenda for Sustainable Development and related indicators (hereinafter referred to as the “SDG indicators”), including the elaboration and implementation of federal laws on the federal budget and federal laws on the budgets of state extra-budgetary funds of the Russian Federation for the next fiscal year and for the planning period.

2.2. Strategic Planning Documents adopted in accordance with the Law on Strategic Planning<sup>2</sup> at the federal level (hereinafter referred to as the “strategic planning documents”), including:

National Security Strategy<sup>3</sup>;

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1. Approved by the XXIII INTOSAI Congress in Moscow on September 27, 2019.

2. Federal Law dated June 28, 2014, No. 172-Φ3 On Strategic Planning in the Russian Federation (hereinafter referred to as the “Law on Strategic Planning”).

3. The National Security Strategy of the Russian Federation approved by Order of the President of the Russian Federation dated December 31, 2015, No. 683 (hereinafter referred to as the “National Security Strategy”).

Spatial Development Strategy<sup>4</sup>;

GKFAs<sup>5</sup>;

state programs of the Russian Federation (hereinafter referred to as state programs).

2.3. Unified Plan<sup>6</sup>.

2.4. Documents on national projects (programs) and their federal projects<sup>7</sup>, including project data sheets, additional and substantiating materials, reports on the implementation of national and federal projects<sup>8</sup>.

2.5. Comprehensive Plan<sup>9</sup>.

2.6. FPSW<sup>10</sup>.

### 3. Audit Objectives

Objective 1. To assess how well the Agenda for Sustainable Development is integrated into the national context<sup>11</sup>.

Objective 2. To analyze the availability of necessary resources for the implementation the Agenda for Sustainable Development.

Objective 3. Assess the preparedness of the system for monitoring the implementation of the Agenda for Sustainable Development in the Russian Federation.

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4. The Spatial Development Strategy of the Russian Federation for the period until 2025 approved by order of the Government of the Russian Federation dated February 13, 2019, No. 207-p (hereinafter referred to as the "Spatial Development Strategy").
  5. The Key Focus Areas of the Government of the Russian Federation for the period until 2024 approved by the Chairman of the Government of the Russian Federation on September 29, 2018 (hereinafter referred to as the "GKFAs").
  6. The Unified Plan for the Achievement of the National Development Goals of the Russian Federation for the Period until 2024 approved by the Government of the Russian Federation on May 7, 2019, No. 4043п-П13 (hereinafter referred to as the "Unified Plan").
  7. Presidential Executive Order No. 204 On National Goals and Strategic Objectives of the Russian Federation through to 2024, dated May 7, 2018. (hereinafter referred to as "Order No. 204").
  8. Approved in accordance with the Resolution of the Government of the Russian Federation dated October 31, 2018, No. 1288 (hereinafter referred to as the "project activity documents").
  9. Comprehensive Plan for the Modernization and Expansion of the Trunk Infrastructure for the Period until 2024 approved by order of the Government of the Russian Federation dated September 30, 2018, No. 2101-p (hereinafter referred to as the "Comprehensive Plan").
  10. Federal Plan of Statistical Works approved by order of the Government of the Russian Federation dated May 6, 2008, No. 671-p (hereinafter referred to as the "FPSW").
  11. The national context in the audit is understood as a set of regulations, documents on the current (budget and financial) and strategic planning as well as systems and mechanisms for ensuring their functioning by the federal executive authorities, civil, expert and business communities.

## 4. Auditees

- The Ministry of Economic Development of the Russian Federation (Moscow).
- The Federal Service for State Statistics (Moscow).
- Analytical Center for the Government of the Russian Federation, Autonomous Non-Commercial Organization (Moscow).

As part of the audit, information requests were sent to the Bank of Russia, Analytical Center for the Government of the Russian Federation, Autonomous Non-Commercial Organization, and 25 FEAs).

When sending requests, the work of the FEAs on the implementation of national projects and/or the implementation of state programs as well as on the elaboration of global SDG indicators according to the FPSW was taken into account.

## 5. Period under Review

2019 and the elapsed period of 2020 as well as earlier periods if necessary.

## 6. Dates of the Audit

From January 14, 2020, to April 21, 2020, without on-site visits.

## 7. Brief Information about the Topic of the Event and the Methods Used

The Agenda for Sustainable Development includes 17 Sustainable Development Goals (hereinafter referred to as the “SDGs”) that establish quantitative and qualitative objectives on the social, economic and environmental aspects of sustainable development to be implemented until 2030.

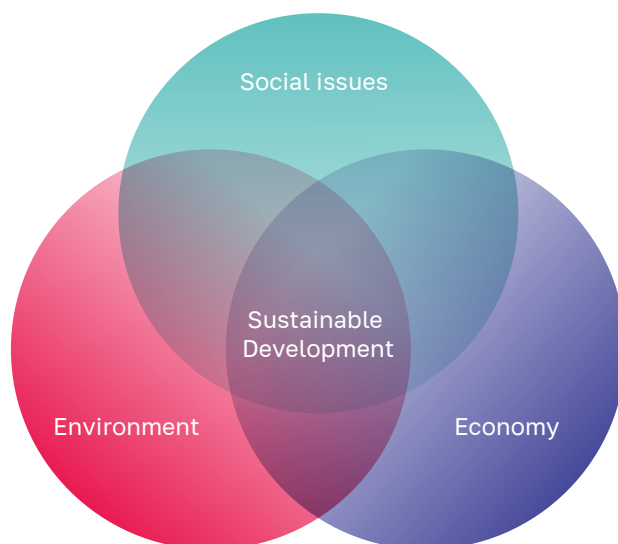
Individual SDGs have different relevance in the national context of countries. At the global level, these goals are comprehensive and indivisible and ensure the balance of all three components of sustainable development: economic, environmental and social<sup>12</sup>.

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12. Preamble, Agenda for Sustainable Development.

Figure 1

## The Triune Principle of the UN Sustainable Development Concept



The basis for the implementation of the concept is the participation in this process of all stakeholders, including all levels of state authorities and local government, business, civil society and the expert community.

The analysis of the Public Administration System for the implementation of the Agenda for Sustainable Development was carried out in accordance with international recommendations, inter alia, in accordance with the draft Guidance for Supreme Audit Institutions Auditing Preparedness for Implementation of Sustainable Development Goals<sup>13</sup> and taking into account the provisions of the INTOSAI Guidance on Audit of the Development and Use of Key National Indicators (GUID 5290)<sup>14</sup>, the INTOSAI Guidance on Evaluation of Public Policies (GUID 9020)<sup>15</sup>.

The analysis of international experience in preparing public administration systems in more than 50 countries for the implementation of the Agenda for Sustainable Development was carried out. The results of the analysis based on the recommendations of INTOSAI allow identifying seven priorities of the assessment.

13. Developed by the INTOSAI Development Initiative.

14. <https://www.issai.org/pronouncements/guidance-on-audit-of-the-development-and-use-of-key-national-indicators/>

15. <https://www.issai.org/pronouncements/guid-9020-evaluation-of-public-policies/>

1	Legal Regulation
2	Strategic planning system
3	Institutional organization and interagency collaboration
4	Stakeholder engagement mechanisms
5	Resource and methodological support
6	Monitoring organization
7	Openness, accountability and transparency

In the process of the audit, an approach was used aimed at applying various methods of collecting factual data and information and research thereof (triangulation of methods).

## 8. Results of the Audit

### 8.1 Assessment of the Degree of Integration of the Agenda for Sustainable Development into the National Context

The audit involved an analysis of federal legislation and Strategic Planning Documents adopted in the Russian Federation for direct reference to or direct compliance with the provisions of the Agenda as well as correlation of the substantive content of documents with the basic principles, goals and objectives of sustainable development, in terms of assessing the preparedness of the public governance system for the implementation of the SDGs.

#### 8.1.1. Analysis of how the Provisions of the Agenda for Sustainable Development are incorporated into the Legislation of the Russian Federation

In the framework of the analysis, the goals and objectives of sustainable development defined by the Agenda were compared with the provisions of the Constitution of the Russian Federation<sup>16</sup> and federal laws adopted for the development thereof, primarily codified laws. The analysis of regulations adopted in the Russian Federation that directly

16. The Constitution of the Russian Federation (adopted by a nationwide vote on December 12, 1993) (as amended by the laws of the Russian Federation on amendments to the Constitution of the Russian Federation dated December 30, 2008, No. 6-ФКЗ, dated December 30, 2008, No. 7-ФКЗ, dated February 5, 2014, No. 2-ФКЗ, dated July 21, 2014, No. 11-ФКЗ)

govern legal relations related to the implementation and realization of the Agenda for Sustainable Development was performed.

The social SDGs are reflected to the greatest extent in the Constitution of the Russian Federation, first of all SDG 1: End Poverty in All Its Forms Everywhere, SDG 5: Achieve Gender Equality and Empower All Women and Girls. For SDG 7, SDG 9, SDG 12 and SDG 13, no alignment was identified.

An analysis of the legislation of the Russian Federation at the federal level showed that the provisions of federal laws allow, to a various degree, to ensure the implementation of tasks that meet all 17 SDGs in both public law and private legal relations.

For example, the provisions of the Tax Code of the Russian Federation, the Labour Code of the Russian Federation directly prohibit discrimination on any grounds.

The social component of sustainable development is also taken into account in the Budget Code of the Russian Federation (hereinafter referred to as the “Budget Code”).

In particular, in order to ensure and implement social guarantees of the State, it is prescribed to separate public regulatory obligations (hereinafter referred to as “PROs”) to individuals within the system of spending obligations of public-law entities. The financial support of PROs is carried out at the expense of budget allocations on social security of the public provided for in the budget of the budgetary system of the Russian Federation<sup>17</sup>.

The Budget Code provides that the law (ruling) on the budget separately approves the total amount of budget allocations for the implementation of PROs<sup>18</sup>. At the same time, there is a ban in place on reducing the indicated budget allocations by amending the consolidated budget list without amending the budget law (ruling)<sup>19</sup>.

However, the Russian Federation has not adopted federal laws that directly regulate the introduction and implementation of the Agenda for Sustainable Development. Existing federal laws also do not contain any specific rules on the implementation of the Agenda.

### 8.1.2. Assessment of the Consistency of Strategic Planning Documents and the Agenda for Sustainable Development

The Agenda for Sustainable Development focuses on the responsibility of states for the development of “sustainable development strategies, supported by integrated national financing frameworks”<sup>20</sup>. The SDGs are global goals that need to be adapted to the national context.

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17. Article 69 of the Budget Code.

18. Article 184 of the Budget Code.

19. Article 217 of the Budget Code.

20. Paragraph 63 of the Agenda for Sustainable Development.



Despite the initiatives being implemented at different times to develop a strategy for the Sustainable Development of the Russian Federation, as of February 20, 2020, no such a document was included in the strategic planning system of the Russian Federation.

Subject to international approaches to strategic audit<sup>21</sup>, a comprehensive analysis of the harmonization of the provisions of the Agenda and approved Strategic Planning Documents on the federal level was carried out, including the provisions of Order No. 204, annual addresses of the President of the Russian Federation to the Federal Assembly of the Russian Federation<sup>22</sup>, GKFA's, National Security Strategy, Spatial Development Strategy, Unified Plan as well as project documentation. According to INTOSAI recommendations, auditing the preparedness of the public governance system for the implementation of the SDGs is the first stage of the audit of the SDGs. This audit includes an analysis of the correlation between the Agenda for Sustainable Development and documents determining the strategic development of the Russian Federation in the context of assessing the public governance system. The objectives of this audit do not include an assessment of the compliance of specific goals, objectives and indicators of the Agenda with the goals, objectives and indicators of Strategic Planning Documents of the Russian Federation as well as an assessment of whether measures taken were adequate. The next stage of the audit of implementation of the SDGs implies such an assessment.

All 17 SDGs are in varying degrees harmonized with the provisions of the set of Strategic Planning Documents under consideration. All of these Strategic Planning Documents are in varying degrees correlated with different SDGs, while none of the documents under consideration are correlated with all 17 SDGs.




























For example, the annual addresses of the President of the Russian Federation to the Federal Assembly of the Russian Federation contain provisions that are directly related to individual objectives of SDGs 1–4, SDGs 8–12 and SDG 16. The National Security Strategy and Spatial Development Strategy reflect the provisions related to individual objectives of SDGs 1–4, SDGs 6–13 and SDG 15. GKFA's<sup>23</sup> and the Unified Plan provide for provisions directly related to the individual objectives of SDGs 1–5, SDGs 8–12, SDG 14 and SDGs 16–17.

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21. GAO/PEMD-10.1.10 Prospective Evaluation.

22. The audit analyses the 2019 and 2020 addresses of the President of the Russian Federation to the Federal Assembly of the Russian Federation.

23. Approved by the Chairman of the Government of the Russian Federation on September 29, 2018.

			1. Ensure sustainable natural population growth
			2. Increase life expectancy growth to 78 years (80 years by 2030)
			3. Ensure sustainable growth of real wages, as the growth of pensions above inflation level
			4. Cut poverty in half
			5. Improve housing conditions for at least 5 million households annually
			6. Accelerate technological development and increase the number of organisations engaged in technological innovation to 50 percent of the total
			7. Speed up the introduction of digital technologies in the economy and the social sphere
			8. Take Russia into the top five largest economies, ensure economic growth rates exceeding international rates, while at the same time maintaining macroeconomic stability, including inflation under 4 percent
			9. Support high-productivity export-oriented businesses in the basic sectors of the economy, primarily, in manufacturing and the agroindustrial complex, based on modern technology and staffed with highly qualified employees
			

National goals correlate with eight of the 17 SDGs. These are, above all, the social and economic SDGs. However, the environmental aspect of the SDGs was not directly indicated in national goals but is covered at the level of national projects.

Thus, according to Order No. 204, the implementation of 12 national projects and the Comprehensive Plan, which was assigned the status of the 13th national project<sup>25</sup>, is aimed at achieving national goals. National projects have 28 independent goals for project implementation, 33 targets and 31 additional targets. National projects set 76 federal projects with 100 goals, 176 key targets and 203 additional targets to assess the achievement of the goals of federal projects.

The coverage of the SDGs at the level of national projects is much wider than at the level of national goals. The goals and indicators of national projects cover all 17 SDGs, including

24. Defined by Order No. 204.

25. Resolution of the Government of the Russian Federation No. 1288

their environmental aspects. For example, the Environment national project correlates with SDG 6, SDG 13, SDG 14 and SDG 15.

Better SDGs coverage within the national projects allows to ensure national projects “Culture” and “Education” as well as the Energy Pillar of the Comprehensive Plan. Their goals and indicators are harmonized, inter alia, with SDG 4 and SDG 8, respectively.

Federal projects cover the SDGs in the way similar to that of national projects. For national and federal projects, alphabetic and numerical reference names are given in accordance with Order No. 204 (Figure 2).

However, there is no direct correlation between indicators of national and federal projects and the list of global SDG indicators<sup>26</sup>.

Thus, as a whole, the analysed Strategic Planning Documents mostly correlate with SDGs 1–4 and SDGs 8–12.

Objectives that to some extent correspond to the SDGs are implemented at the national level within State Programs, including federal target programs (hereinafter referred to as the “FTPs”). Measures under federal projects implemented under national projects are also included in State Programs.

An analysis was carried out of the measures of 35 State Programs defined by the Government of the Russian Federation<sup>27</sup>, including State Programs Protection of the Public and Territories from Emergency Situations, Ensuring Fire Safety and the Safety of People at Water Bodies and Maintaining Public Order and Combating Crime from the Ensuring National Security section.

The results of surveys of FEAs, analysis of data sheets of state programs and reports on their implementation<sup>28</sup>, comparison of global SDGs indicators and targets (indicators) of State Programs showed that State Programs to a various degree contribute to the achievement of all 17 SDGs (Figure 3).

The analysis revealed that the measures under 20 State Programs and 4 FTPs are most closely aligned to the Agenda for Sustainable Development.

The funds for the implementation of State Programs that are most closely aligned to the Agenda are allocated from the federal budget in the amount of 42 % of the budget allocations for 2020 provided for in an updated consolidated budget list (estimated).

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26. The analysis examined global SDG indicators included in the FPSW.

27. Order of the Government of the Russian Federation of November 11, 2010, No. 1950-p On Approval of the List of State Programs of the Russian Federation

28. Published on the official website of state programs at <https://programs.gov.ru/>



[illegible]

## Strategic Planning Documents

- ◀ In Russia

## National Sustainable Development Strategy

- ◀ In Russia

## National Strategic Plan for the SDG Implementation

- ◀ In Russia

From among the above criteria, the strategic planning system of the Russian Federation meets the National Goals Correspond to the SDGs criteria. However, for other criteria, there are no formalized signs of introducing the Agenda for Sustainable Development into the strategic planning system.

The absence of formalized signs of the SDGs being introduced into the Strategic Planning Documents of the Russian Federation creates risks of an incorrect assessment by the international community of how well the provisions of the Agenda are introduced in the strategic planning system of the Russian Federation.

Due to the lack of a sustainable development strategy, there are no defined national sustainable development goals by 2030. In this regard, it is difficult to assess how much the 2024 National Development Goals of the Russian Federation under Order No. 204 contribute to the implementation of the SDGs by 2030.

### 8.1.3. Assessment of the Interagency Interaction System and the Involvement of FEAs in the Implementation of the Agenda for Sustainable Development

The implementation of the Agenda for Sustainable Development requires integration and horizontal coherence of state policies, which determines the distribution of responsibilities and the need for interagency cooperation in the implementation of the Agenda. An analysis was carried out of the mandates of 25 federal executive authorities<sup>29</sup> as well as of individual interagency associations to see whether they sufficient for the implementation of the Agenda.

The Interagency Working Group under the Administration of the President of the Russian Federation (hereinafter referred to as the “IWG”) acts as a coordinating body on issues related to climate change and sustainable development. The Regulation on the IWG<sup>30</sup> provides for powers to coordinate the activities of relevant bodies and to ensure sustainable development. As of February 20, 2020, this Regulation has not been updated and does not provide for specific powers of the IWG with regard to the implementation of the Agenda for Sustainable Development.

The regulations on 16 Federal Ministries as well as nine other FEAs provide for the compliance of the existing mandates to the functions of the FEAs within the established scope of activities. The results of the analysis showed that the FEAs have no powers directly related to the implementation of the Agenda.

As of February 20, 2020, the FEAs participate in the introduction of the SDGs in accordance with individual instructions of the Government of the Russian Federation as well as within the general mandates given to them, including those related to:

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29. Responsible officials under state programs and/or persons responsible for the development of global SDG indicators according to the FPSW.

30. Approved by order of the President of the Russian Federation dated December 13, 2012, No. 563-pn.

- Engagement in the established manner with public bodies, including foreign states, international organizations;
- Establishment of or participation in coordination and advisory bodies (councils, commissions, groups, panels), including interagency ones, within the established scope of activities.

A comparative analysis of the mandates of the FEAs established by the provisions on the respective FEAs shows that for the most part the federal ministries, federal services and federal agencies have powers that, if exercised, contribute to the implementation of the SDGs.

A survey among FEAs showed that the responsibility for implementing the Agenda is recognized. An analysis of the information received from the FEAs showed that all 17 SDGs, both as a whole and at the level of individual objectives, have been proactively distributed among the FEAs in question in view of the functions they implement within their established scope of activities.

#### Correlation between the SDGs and the Mandates of the Federal Executive Authorities

SDG	Federal Executive Authority
SDG 1	Ministry of Labour of the Russian Federation, Ministry of Economic Development of the Russian Federation, EMERCOM of Russia;
SDG 2	Ministry of Agriculture of the Russian Federation;
SDG 3	Ministry of Health of the Russian Federation, Ministry of Transport of the Russian Federation, Rospotrebnadzor (Federal Service for Surveillance on Consumer Rights Protection and Human Wellbeing);
SDG 4	Ministry of Science and Higher Education of the Russian Federation, Ministry of Education of the Russian Federation, Rossotrudnichestvo (Federal Agency for CIS Affairs);
SDG 5	Ministry of Education of the Russian Federation, Ministry of Economic Development of the Russian Federation;
SDG 6	Ministry of Natural Resources and Environment of the Russian Federation, Ministry of Construction Housing and Utilities of the Russian Federation, Rospotrebnadzor, Rosvodresursy (Federal Agency for Water Resources), Rosgidromet (Federal Service for Hydrometeorology and Environmental Monitoring);
SDG 7	Ministry of Economic Development of the Russian Federation, Ministry of Energy of the Russian Federation;
SDG 8	Ministry of Transport of the Russian Federation, Ministry of Finance of the Russian Federation, Ministry of Economic Development of the Russian Federation;
SDG 9	Ministry of Transport of the Russian Federation, Ministry of Finance of the Russian Federation, Ministry of Economic Development of the Russian Federation, Ministry of Digital Development, Communications and Mass Media of the Russian Federation, Ministry of Industry and Trade of the Russian Federation, Rosaviatsiya (Federal Agency for Air Transport), Rossotrudnichestvo;

SDG	Federal Executive Authority
SDG 10	Ministry of Labour of the Russian Federation, Ministry of Finance of the Russian Federation, Ministry of Economic Development of the Russian Federation;
SDG 11	Ministry of Culture of the Russian Federation, Ministry of Natural Resources and Environment of the Russian Federation, Ministry of Construction of the Russian Federation, Ministry of Transport of the Russian Federation, Ministry of Economic Development of the Russian Federation, EMERCOM of Russia;
SDG 12	Ministry of Natural Resources and Environment of the Russian Federation, Ministry of Industry and Trade of the Russian Federation;
SDG 13	Ministry of Economic Development of the Russian Federation, Ministry of Natural Resources and Environment of the Russian Federation, Ministry of Transport of the Russian Federation, Ministry of Industry and Trade of the Russian Federation, EMERCOM of Russia;
SDG 14	Ministry of Economic Development of the Russian Federation, Ministry of Natural Resources and Environment of the Russian Federation, Ministry of Transport of the Russian Federation, Ministry of Industry and Trade of the Russian Federation, EMERCOM of Russia; Ministry of Natural Resources of the Russian Federation, Rosrybolovstvo (Federal Agency for Fishery);
SDG 15	Ministry of Natural Resources and Environment of the Russian Federation, Rosleskhoz (Federal Agency for Forestry), Rosprirodnadzor (Federal Service for Supervision of Natural Resources), Rosreestr (Federal Service for State Registration, Cadastre and Cartography), Rosrybolovstvo (Federal Agency for Fishery);
SDG 16	Ministry of Finance of the Russian Federation, Ministry of Economic Development of the Russian Federation;
ЦУП 17	Ministry of Foreign Affairs of the Russian Federation, Ministry of Finance of the Russian Federation, Ministry of Economic Development of the Russian Federation, Rossotrudnichestvo, Rospotrebnadzor.

The existing distribution of the SDGs among the FEAs is not established in regulations; the implementation of the Agenda for Sustainable Development is carried out by them in accordance with the existing mandates within the functions assigned to them as well as their general mandates.

The results of the survey among the FEAs showed that they included individual SDGs in the scope of their mandates without breaking the SDGs down into individual objectives.

The mandates of the FEAs for almost all the SDGs overlap, and, therefore, it seems appropriate to empower the FEAs in accordance with the objectives that form part of each of the SDGs.

The Ministry of Foreign Affairs of the Russian Federation attributed SDG 17 to its mandate. However, Rossotrudnichestvo, which is under the jurisdiction of the Ministry of Foreign Affairs of the Russian Federation, included SDG 4, SDG 9 and SDG 17 into its mandate. This fact may indicate the uneven distribution of the SDGs, e.g. due to insufficiently effective interagency cooperation.



A comparative analysis of the distribution of the SDGs between the FEAs and the FPSW allowed to reveal discrepancies with regards to almost all SDGs except for SDG 16 between the data of the FEAs and information on their responsibilities for reporting in accordance with the Federal Plan of Statistical Works. This indicates risks for the implementation of the Agenda for Sustainable Development without any policies on how responsibilities for the implementation of the SDGs are distributed among individual FEAs.

The analysis was made of regulations issued by the President of the Russian Federation, the Government of the Russian Federation, auditees and individual federal executive authorities as well as instructions given by the President of the Russian Federation and the Government of the Russian Federation.

Based on the results of a contextual analysis in comparison with the answers of the FEAs, the lack of regulations ensuring the integrated implementation of the Agenda for Sustainable Development was established.

The list of instructions of 2017 issued by the President of the Russian Federation following the meeting of the State Council of the Russian Federation On the Environmental Development of the Russian Federation for the Benefit of Future Generations<sup>31</sup> was also considered. This list provides 32 instructions on issues related to the Agenda for Sustainable Development.

In particular, the Government of the Russian Federation has been instructed to submit proposals on the inclusion in the federal state educational standards (hereinafter referred to as the “FSEs”) of requirements for the development of basic knowledge on environmental protection and sustainable development, for example current priorities of the world community, especially the Agenda for Sustainable Development, the Paris Agreement adopted on December 12, 2015, and the obligations of the Russian Federation regarding the fight against climate change and preservation of a favorable environment<sup>32</sup>.

According to the information submitted to the Accounts Chamber of the Russian Federation, the Ministry of Education of the Russian Federation is implementing measures that provide for the gradual renewal of the FSEs and the introduction of approximate basic educational programs in terms of determining the basic content of certain parts of educational subjects, inter alia, taking into account the development of basic knowledge on environmental protection and sustainable development.

In addition, the Ministry of Education of the Russian Federation approved 85 FSEs of secondary vocational education, including 44 of the 55 most popular and promising professions and specialties. If a graduate with relevant degrees will have the general competence Promoting preservation of the environment, preservation of resources, acting effectively in emergency situations.

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31. The list of instructions of the President of the Russian Federation dated January 24, 2017, No. Пп-140-ГС.

32. Part 1 of subparagraph a of paragraph 1 of the list of instructions of the President of the Russian Federation dated January 24, 2017, No. Пп-140-ГС.

At the same time, the information provided by the Ministry of Science and Higher Education of the Russian Federation does not cover the specified instruction and the work carried out to implement it.

The information provided by other FEAs also lacks data on the execution of instructions from the specified list of instructions of the President of the Russian Federation.

On a number of issues related to the Agenda, there are separate instructions of the Government of the Russian Federation. Activities are most regulated in two areas:

- preparation of a voluntary national on the implementation of the Agenda for Sustainable Development (hereinafter referred to as the “VNR”) and
- organization of information and statistical support for monitoring the SDGs.

First Deputy Chairman of the Government of the Russian Federation, Minister of Finance of the Russian Federation A.G. Siluanov gave instructions<sup>33</sup> to Analytical Center for the Government of the Russian Federation, Autonomous Non-Commercial Organization (hereinafter referred to as the “Analytical Center”), the Ministry of Foreign Affairs of the Russian Federation, the Federal Service for State Statistics and interested FEAs on the preparation of the VNR and its presentation in the framework of the High-Level Political Forum on Sustainable Development under the Auspices of the UN Economic and Social Council (July 2020, New York).

As part of this work, the Analytical Center formed 17 thematic working groups (hereinafter referred to as the “TWG”) for each SDG<sup>34</sup>.

In order to organize information and statistical support for monitoring in February 2017, an Expert Group on information and statistical support for monitoring the SDGs (hereinafter referred to as the “Expert Group”) was formed under the IWG.

The powers to coordinate the activities of the subjects of official statistics on the generation and submission to international organizations of official statistical information on SDG achievement indicators in accordance with accepted international standards for the exchange of statistical data were vested by the Government of the Russian Federation on the Federal Service for State Statistics<sup>35</sup>.

In order to cover the SDG indicators with official statistical accounting, an order of the Government of the Russian Federation<sup>36</sup> was adopted on supplementing the FPSW with subsection 2.8 Indicators of achievement of the sustainable development goals in the Russian Federation.

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33. Dated August 17, 2018, No. CA-П2-5337; dated December 19, 2019, No. CA-П2-11068.

34. The compositions of and regulations on the TWGs were approved by order of the Analytical Center dated May 22, 2019, No. 01-06/0027

35. In accordance with the order of the Government of the Russian Federation dated June 6, 2017, No. 1170-p

36. Order of the Government of the Russian Federation of September 23, 2017, No. 2033-p On Amending the Order of the Government of the Russian Federation dated May 6, 2008, No. 671-p.

On issues directly related to the individual objectives on the SDGs, there are also instructions from the Government of the Russian Federation.

In particular, in 2014, in order to fulfill the instruction of the Deputy Chairman of the Government of the Russian Federation, O.Yu. Golodets<sup>37</sup>, a candidate was nominated from the Russian Federation to the Committee of the Parties to the Council of Europe Convention on the Protection of Children against Sexual Exploitation and Sexual Abuse, representing the Russian Federation, which is consistent with objective 5.2 of SDG 5.

An analysis of international experience makes it possible to note the importance of the participation of government agencies on the highest level and the need to provide a sufficient amount of power providing for shared responsibility for the development of a comprehensive SDG policy.

A number of countries have also created new institutional mechanisms or adapted existing ones. The scope of authority of such bodies provides for shared responsibility and accountability.

The results of the analysis of international experience allowed us to determine the criteria for assessing the sufficiency of the institutional organization of the process of the implementation of the Agenda for Sustainable Development.

Criteria for Assessing the Sufficiency of the Institutional Organization of the Process of Implementation of the Agenda for Sustainable Development

#### Coordinating Entity for the implementation of the Agenda for Sustainable Development

- responsible deputy prime minister in accordance with the distribution of duties has been determined
- basic document has been developed
- mandates have been defined and distributed
- composition has been determined

#### Leading ministry

- basic document has been developed
- mandates have been defined

#### Structure for coordination of efforts of ministries and departments (working/technical group)

- basic document has been developed
- mandates have been defined
- composition has been determined



37. Minutes of the meeting at the Deputy Chairman of the Government of the Russian Federation O.Yu. Golodets dated August 25, 2014, No. ОГ-П4-227np

#### Mechanism for interaction between ministries and departments/SDG roadmap

- interaction arrangements/roadmap have been developed

#### Sector ministries for the implementation of the SDGs

- basic documents on allocating SDGs to ministries and departments have been developed

#### Sector SDG groups

- basic document has been developed
- powers have been defined

The results of the assessment carried out using these criteria show that the institutional organization of the implementation of the SDGs in the national context of the Russian Federation as of February 20, 2020, meet the criterion Structure for Coordination of Efforts of Ministries and Departments (Working/Technical Group). Such groups include the Expert Group and the TWG for the preparation of the VNR.

Considering the fact that the tasks of the IWGs in connection with the adoption of the Agenda for Sustainable Development have not been reviewed, and the decisions it makes regarding the implementation of the Agenda for Sustainable Development are advisory in nature, the matter of the coordinating entity for the implementation of the Agenda for Sustainable Development has not yet been resolved and remains relevant. Thus, the analysis showed that the development of a set of measures aimed at achieving the SDGs and the coordination of joint efforts to implement them are not within the competence of any government body. Formally, the FEAs do not have powers directly related to the implementation of the Agenda for Sustainable Development. At the same time, the FEAs have sufficient powers to implement all the SDGs.

#### 8.1.4. Analysis of Existing Mechanisms for Involving the Expert Community, Business Community, Civil Society Institutions and the General Public in the Process of Implementing the Agenda for Sustainable Development, Assessment of the Current Level of Their Involvement

The Agenda for Sustainable Development emphasizes the importance of bringing all stakeholders together to achieve the SDGs.

There is a growing interest of the Russian business community, civil society and expert community in the SDGs.

Particular focus is given to the SDGs in a number of leading scientific and educational organizations of the Russian Federation. Experts of Russian Presidential Academy of National Economy and Public Administration (hereinafter referred to as “RANEPA”), Higher School of Economics National Research University (hereinafter referred to as “HSE NRU”), Lomonosov Moscow State University (hereinafter referred to as “MSU”) and other organizations are actively involved in activities related to the implementation of the SDGs.

The Institute of Finance and Sustainable Development was established in the organizational structure of RANEPa as a scientific and educational center for sustainable development, which since 2020 has been publishing the periodical publication Best Practices for Achieving Sustainable Development Goals in Russia and the World.<sup>38</sup> Experts from MSU and the Institute for Economic Forecasting of the Russian Academy of Sciences are members of the council of the Center for Environmental Policy of Russia, which issues the bulletin Towards the Sustainable Development of Russia<sup>39</sup>.

The business community is also showing some interest in the SDGs. The generally accepted mechanism for assessing responsible business is non-financial reporting, which involves the disclosure of information on the company's commitment to the principles of sustainable development (CSR, ESG reports, SDG reports)<sup>40</sup>. The issue of introducing SDG reporting into the activities of commercial organizations is relevant not only because of the need to minimize reputation risks but also possible operational and financial risks.

The European Commission adopted a number of documents regulating the activities of asset managers and investing organizations in relation to sustainable development.

In 2019, UNCTAD developed the Guidance on core indicators for entity reporting on contribution towards implementation of the Sustainable Development Goals<sup>41</sup>. This manual contains the minimum set of indicators of companies' sustainable development activities that should be included in the public non-financial reporting of the organization so that such reporting can be taken into account in the calculation of the country indicator SDG 12.6.1 Number of companies publishing sustainability reports.

There are a number of initiatives in Russia aimed at stimulating the development of reporting on the SDGs.

By order of the Government of the Russian Federation dated May 5, 2017, N 876-p, the Concept for the Development of Public Non-Financial Reporting<sup>42</sup> and an action plan for its implementation were approved. Pursuant to paragraph 1 of section I of the action plan, a draft federal law On Public Non-Financial Reporting and a draft Resolution of the Government of the Russian Federation On Approval of the List of Key (Basic) Indicators of Public Non-Financial Reporting were prepared. As of February 20, 2020, these draft documents have not yet been approved.

Moreover, the disclosure of information by public joint-stock companies is regulated by the Bank of Russia. So, the current Regulation of the Bank of Russia On Disclosure

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38. <https://ifur.ranepa.ru/about/struktura-instituta/tsentr-ustoychivogo-razvitiya.php>

39. <http://www.ecopolicy.ru/main.php>

40. CSR – corporate social reporting, ESG reports – reports on environmental, social and government issues, SDG reports – reports on the impact on the implementation of the SDGs.

41. [https://unctad.org/en/PublicationsLibrary/diae2019d1\\_en.pdf](https://unctad.org/en/PublicationsLibrary/diae2019d1_en.pdf)

42. The provisions of the Concept were developed taking into account the Agenda for Sustainable Development and the Global Reporting Initiative (GRI) Sustainability Reporting Guidelines.

of Information by Issuers of Issue-Grade Securities<sup>43</sup> already contains requirements for the disclosure of a number of indicators of non-financial reporting.

The Bank of Russia has prepared amendments to this regulation providing for the disclosure in the issuer's report of information on risks associated with the activities of the group of the issuer (issuer), including strategic, environmental and nature and climate risks. The amendments also provide for the disclosure of additional information in the issuer's report by issuers of "green bonds", "social bonds" and "infrastructure bonds".

Moscow Exchange with the assistance of the Bank of Russia, created the Sustainable Development Sector to finance environmental, environmental protection and socially significant projects (hereinafter referred to as the "Sector"). The work of the Sector provides for new listing rules for issuers and is organized in three segments: the segment of green bonds, the segment of social bonds and the segment of national projects.

The Russian Union of Industrialists and Entrepreneurs (hereinafter referred to as "RSPP") has developed a system of sustainable development indexes to reflect responsible business practices.

The legislation on the activities of state corporations, partially government-owned joint-stock companies, state unitary enterprises (hereinafter referred to as "SUEs"), entities of other organizational and legal forms does not provide regulations that would encourage these organizations to implement the Agenda as part of their activities, including their strategic and operational activity plans. At the same time, in Russia, the contribution of the public sector to GDP is more than 20 %<sup>44</sup>.

By Order of the President of the Russian Federation<sup>45</sup>, a list of strategic enterprises and joint-stock companies has been defined, which as of February 20, 2020, included 141 enterprises.

23 joint-stock companies from the specified list, including Gazprom, Russian Railways, Rosneft, INTER RAO UES, RusHydro and others as well as State Atomic Energy Corporation ROSATOM proactively make non-financial statements. The decision on reporting and disclosure of relevant information is made at the level of the management of these organizations.

Analysis of the activities of the SUEs, including those of strategic importance<sup>46</sup>, showed that these organizations do not make non-financial statements.

In the absence of instructions from the President of the Russian Federation and the Government of the Russian Federation on the need to implement the Agenda,

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43. Regulation of the Bank of Russia dated December 30, 2014, No. 454-П.

44. According to the CSR.

45. Order of the President of the Russian Federation dated August 4, 2004, No. 1009.

46. For example, Rosmorport, FSUE.

the FEAs, as representatives of the owner, did not issue relevant orders and instructions for the FSUE<sup>47</sup>.

Non-financial reporting, including reporting on the contribution of commercial organizations to the implementation of the SDGs, is an element of global competitiveness, which is why many large commercial organizations publish information on their contribution to the implementation of the SDGs and actively interact on the implementation of the Agenda, using Russian and foreign expert platforms. The National Register of Corporate Non-Financial Reports<sup>48</sup> contains information on 186 companies, and 1,038 reports are registered there, including 360 reports on sustainable development, 259 integrated reports that contain relevant information.

Despite the fact that many companies compile non-financial reporting in accordance with the requirements of the international standards of the Global Reporting Initiative (GRI)<sup>49</sup>, the level of detail of the disclosed information varies significantly. Many reports formally contain information on the correlation between performance and the SDGs, without information on objectives and indicators.

According to the Creating a Strategy for a better world<sup>50</sup>, published by PricewaterhouseCoopers International Limited (PwCIL) which analyzed the reports of 1,141 companies from 31 countries of the world, including 40 Russian companies, only 5 % of Russian companies mentioned specific goals based on the SDGs. There is no reporting on progress in achieving these objectives based on targets.

An analysis of the participation of civil society in the implementation of the SDGs showed that in Russia there are various initiatives in this area. One of the largest initiatives of civil society is the Coalition for Sustainable Development of Russia (KURS)<sup>51</sup>, a meeting of representatives of civil society that contributes to the achievement of the SDGs in Russia and abroad by 2030. The main activities of KURS include knowledge sharing, community mobilization and international work. As part of KURS, a Voluntary Civil Review of the Implementation of the SDGs in Russia is being prepared, which is an alternative to the official VNR. The preparation of such reviews on the implementation of the SDGs is a widespread global practice<sup>52</sup>.

Another example of a civil initiative is the Open School for Sustainable Development volunteer project, which is being implemented to promote sustainable development ideas among a Russian-speaking audience, through which online courses are developed, webinars and lectures are held.

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47. Federal Law dated November 14, 2002, No. 161-ФЗ On State and Municipal Unitary Enterprises.

48. Data bank of voluntary non-financial reports of organizations operating in the territory of the Russian Federation, published by the RUIE.

49. <https://www.globalreporting.org/Pages/default.aspx>

50. <https://www.pwc.com/gx/en/sustainability/SDG/sdg-2019.pdf>

51. <http://kurs2030.ru/>

52. <https://action4sd.org/resources-toolkits/>



In the context of the implementation of the Agenda in Russia, numerous youth initiatives have been launched. During the summer forum campaign in 2019, several projects were commended and received grant support: Chistiye Berega Open Eco School; Storm Water Treatment Installation; ZeroWaste Fest; SMART School of Social Design; Energy for non-energy sector specialists Fest, ECOfest Environmental Festival etc.

International experience points to the decisive role of civil society as well as public consultation on the development and implementation of sustainable development policies.

Based on the analysis of international experience, the following criteria have been developed for assessing the involvement of stakeholders in the implementation of the Agenda.

#### Criteria for Assessing the Involvement of Stakeholders in the Implementation of the Agenda

##### Organization of the SDG implementation process

- a body responsible for engaging stakeholders has been identified;
- SDG implementation plan includes stakeholder engagement;
- mechanisms have been developed to attract stakeholders, providing for the organization of interaction between public authorities, expert community, business community and civil society.

##### Preparation of the Voluntary National Review

- participation of all stakeholders in the preparation of VNR is provided;
- stakeholders have been informed of the preparation of VNR;
- dissemination of the draft VNR has been ensured;
- a discussion was organized with the representatives of expert community, business community and civil society regarding the VNR.



##### Increasing stakeholder awareness

- events, workshops, conferences, forums on the SDGs with the participation of representatives of all stakeholders have been organized;
- assessment of stakeholder contributions to SDG programs and initiatives is provided;
- working groups for the implementation of the SDGs with the participation of all stakeholders have been created;
- an information portal has been developed for all stakeholders to ensure access to information related to the SDGs
- coverage of the SDGs in the media and social networks has been ensured.





As part of the preparation of the VNR, interaction with stakeholders is organized at a fairly high level.

Experts from leading research centers (NRU-HSE, MSU, Moscow State Institute of International Relations (MGIMO), Peoples' Friendship University of Russia (RUDN University), etc.), representatives of the business community (Lukoil, PJSC, Polymetal, JSC, SUEK, JSC, Zarubezhneft, JSC, RusHydro, PJSC, Gazprom, PJSC, etc.), State Atomic Energy Corporation ROSATOM as well as representatives of industry unions, associations and thematic funds (Russian Union of Industrialists and Entrepreneurs, Chamber of Commerce and Industry of the Russian Federation, Russian Association of Water Supply and Sanitation, World Wide Fund for Nature (WWF) of Russia etc.) were involved in the TWG by the Analytical Center.

It is also worth mentioning the proactive cooperation on the development of regulations, to some extent related to the implementation of the Agenda, between individual FEAs (Ministry of Economic Development of the Russian Federation, Ministry of Transport of Russia, Ministry of Natural Resources of the Russian Federation, Federal Service for State Statistics) as well as the Bank of Russia and the business community and various public organizations.

Some FEAs cooperate on the SDGs with the academic community, namely with RANEPa, NRU-HSE, MGIMO, MSU and others as well as participation in forums and conferences devoted to the SDGs. However, this kind of interaction is not systemic, the institutionalized civil society organizations are least involved in interaction.

Thus, in Russia, all stakeholders to some extent participate in the implementation of the Agenda for Sustainable Development. Businesses, civil society and expert community are proactive. Information on the measures being implemented is not systematized, no assessment of the contribution of stakeholders to the implementation of the SDGs is carried out, and no development of approaches, methods and mechanisms for assessing such a contribution is carried out by state institutions.

The awareness of the Agenda for Sustainable Development in national media is also weak. The lack of organized media content, including that online, is due to the lack of a single coordinating body.

According to the INTOSAI recommendations as well as participation in scientific and practical conferences and panel discussions, a roster of experts in the corresponding subject area was developed according to the results of the survey among FEAs.

## 8.2. Analysis of the Availability of Necessary Resources for the Implementation of the Agenda for Sustainable Development

According to the Agenda, countries should analyze the totality of financing mechanisms available for its implementation and transform their national procedures for preparing the state budget taking into account the focus towards achieving the SDGs<sup>53</sup>.

### 8.2.1. Analysis of the Availability of Human, Financial, Information And Technological Resources to Federal Executive Authorities Involved in the Implementation of the Agenda for Sustainable Development

The goals and objectives of the Agenda for Sustainable Development at the goal-setting level are in varying degrees correlated with the Strategic Planning Documents of the Russian Federation.

The current procedure for the development and allocation of federal budget funds does not provide for a separate accounting of expenses for the implementation of the Agenda. In this regard, it is not possible to determine the amount of budget funds allocated directly to the implementation of the Agenda for Sustainable Development.

The FEAs have not created separate structural units involved in the implementation of the Agenda for Sustainable Development. These issues are implemented by individual units of ministries and departments within their mandates.

According to the FEAs, the number of employees involved in the implementation of the Agenda is on average 2.5 % of their regular staff and 3.1 % of the actual staff. For the Bank of Russia, it is 0.016 % and 0.017 %, respectively. In the Federal Service for State Statistics, a Department for information and statistical support for monitoring the SDGs has been created in the Office of Foreign Statistics and International Statistical Projects. The Bank of Russia has created a separate unit dealing with the implementation of the Agenda for Sustainable Development. The staff of this unit has an employee who performs the corresponding functions on a full-time basis.

In accordance with the current rules for the formation of budgetary (accounting) reporting for public sector organizations<sup>54</sup>, budgetary funds spent by ministries and departments on the implementation of the Agenda for Sustainable Development are not differentiated in budgetary and managerial accounting. In this regard, there is no information on the amount of budgetary funds used by the FEAs to implement the Agenda.

With the exception of the Federal Service for State Statistics, which created an information panel on the SDG indicators on its official website, other ministries and departments did not create any special information resources related to the implementation of the Agenda for

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53. <https://www.un.org/en/ecosoc/integration/2015/pdf/undp.pdf>

54. Federal Accounting Standards for Public Sector Organizations developed by the Ministry of Finance of Russia in accordance with Articles 21 and 27 of Federal Law dated December 6, 2011, No. 402-ФЗ On Accounting.

Sustainable Development, including through interdepartmental cooperation. The relevant measures are not included in the plans for digital transformation of FEAs<sup>55</sup> for 2020.

Certain FEAs launched information resources that can be regarded as a contribution towards the implementation of the Agenda. So, the Ministry of Labour and Social Protection of the Russian Federation has developed several information technology platforms: Pension Online, Help in Establishing Disability Online, Social Support Online and Labour Relations Online. In 2020, the Ministry of Labour of the Russian Federation plans to create the Single Point of Contact for Interaction with Citizens system.

FEAs did not acquire special software or other technological resources solely for the purpose of implementing the Agenda. The information and technological support available to the FEAs does not create obstacles for the implementation of the Agenda for Sustainable Development.

Most countries do not provide information on resources for the implementation of the Agenda. At the same time, in the VNR, many countries emphasize the importance of staffing FEAs and building the capacity of civil servants. In some countries, for example, civil servants have been or are being trained in sustainable development or specific SDGs.

It also emphasizes the importance of financing the SDGs in the context of the importance of achieving the UN official development assistance target of 0.7 % of gross national income.

In a number of countries, specific amounts have already been provided in the budget for the implementation of the SDGs, for example, in Albania, about 6,668 million US dollars have been allocated for the implementation of the SDGs<sup>56</sup>. Other countries claim that they lack financial resources to implement the SDGs (Cambodia, Côte d'Ivoire, Turkey, Rwanda, Chad) or that there is a gap between the ambitious goals of the SDGs and available resources (both financial and human ones).

Some countries take specific measures to strengthen domestic resource mobilization, including tax reforms, and recognize the role of trade and investment as a catalyst for sustainable development.

### 8.2.2. Analysis of the Methodological Support of the FEAs for the Implementation of the Agenda for Sustainable Development

The analysis of public data of international organizations, approved methodological documents of the FEAs and results of the survey among FEAs showed that the methodological support for the implementation of the Agenda for Sustainable Development in Russia is mainly composed of documents developed by international organizations: UN, OECD, World Bank, EAEC, INTOSAI and others. These documents are advisory in nature. Their application requires adaptation to the institutional context of the respective countries.

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55. Resolution of the Government of the Russian Federation dated May 24, 2010, No. 365.

56. <https://sustainabledevelopment.un.org/content/documents/22008UNPAN99132.pdf>.

On the basis of the Russian Federation's representation in international organizations, separate FEAs (Ministry of Economic Development of the Russian Federation, Ministry of Transport of the Russian Federation, Ministry of Energy of the Russian Federation, Ministry of Education of the Russian Federation, Federal Service for State Statistics) are working on the creation and improvement of methods in the field of sustainable development with the participation of Russia. At the national level, the majority of FEAs, including the Ministry of Economic Development of the Russian Federation, focused their efforts on developing methodological approaches to monitoring the SDG indicators and methodologies for generating indicators.

Separate FEAs, within their mandates, participate in the development of regulations, including, among other things, methodological provisions in the field of sustainable development. So, the Ministry of Transport of the Russian Federation participated in the development of the National Action Plan of the first stage of adaptation to climate change until 2022<sup>57</sup> and several other projects.

The Bank of Russia is developing draft recommendations on responsible investment. The draft document focuses on the need for institutional investors, including credit institutions to take into account environmental (including climate), social and managerial factors when choosing and managing investments.

With a view to improve the statistical methodology, the development strategy of the Federal Service for State Statistics and the state statistics system of the Russian Federation until 2024<sup>58</sup> provides a set of measures, including on the implementation of the Agenda for Sustainable Development. For example, solutions are provided to the problems of calculating statistical indicators of the achievement of the SDGs, the development of official statistics on all SDG indicators for the Russian Federation that are provided to the UN global database on the SDGs in the Russian Federation.

The methodological support of the activities of the FEAs on the implementation of the Agenda is based on international UN documents on the SDGs, both in terms of statistical accounting and in the preparation of the VNR.

A survey among FEAs showed that the following documents were applied to the methodology of statistics on SDG indicators:

- Conference of European Statisticians recommendations on measuring sustainable development<sup>59</sup>;
- Road Map on Statistics for Sustainable Development Goals prepared by the UN Economic Commission for Europe<sup>60</sup>;

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57. Approved by order of the Government of the Russian Federation dated December 25, 2019, No. 3183-p.

58. Approved by the Ministry of Economic Development of the Russian Federation dated September 6, 2019, No. MO-104.

59. The document is officially posted on the website of the UN Economic Commission for Europe at [https://www.unece.org/fileadmin/DAM/stats/publications/2013/CES\\_SD\\_web.pdf](https://www.unece.org/fileadmin/DAM/stats/publications/2013/CES_SD_web.pdf).

60. The document is officially posted on the website of the UN Economic Commission for Europe at <http://www.unece.org/index.php?id=47510>.

- UNECE Guide on Poverty Measurement (Federal Service for State Statistics took part in the development of the document)<sup>61</sup>.

On questions of methodological support for the development of the VNR, the Handbook for the Preparation of Voluntary National Reviews<sup>62</sup> prepared by the UN Department of Economic and Social Affairs is used. This handbook provides basic, practical information on the steps that countries can take during the preparation of the VNR<sup>63</sup>.

These international documents are used by the auditees in the work on official statistical accounting of the SDG achievement, in the preparation of the VNR adapted to the institutional context, which helps to ensure the comparability of data on the achievement of the SDG indicators in the Russian Federation with similar data from UN member countries.

### 8.3. Assessment of the Preparedness of the System for Monitoring the Implementation of the Agenda for Sustainable Development in the Russian Federation

Monitoring of the implementation of the Agenda provides for the development of a national reporting system for the implementation of the SDGs in which progress in the implementation of the Agenda is measured with a certain frequency.

#### 8.3.1 Analysis of Mechanisms to Ensure Transparency and Accountability of the FEAs during the Implementation of the Agenda for Sustainable Development

An analysis of international experience shows that the availability of information and the participation of stakeholders in the review of the results play a fundamental role in ensuring accountability and transparency of the activities of authorities in implementing the Agenda for Sustainable Development.

The legislation of the Russian Federation provides the necessary tools to ensure openness and transparency of information on the activities of the FEAs, which can be used, among other things, to disclose information on their activities to achieve the SDGs.

The Law on Strategic Planning defines the principle of transparency (openness) of strategic planning, stipulates provisions for mandatory public discussion of draft Strategic Planning Documents as well as information support for strategic planning.

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61. The document is officially posted on the website of the UN Economic Commission for Europe at [https://www.unece.org/fileadmin/DAM/stats/publications/2018/ECECESSTAT20174\\_ru.pdf](https://www.unece.org/fileadmin/DAM/stats/publications/2018/ECECESSTAT20174_ru.pdf).

62. The document is officially posted on the website of the Analytical Center under the Government of the Russian Federation at [https://ac.gov.ru/uploads/\\_Projects/PDF/21599.pdf](https://ac.gov.ru/uploads/_Projects/PDF/21599.pdf).

63. [https://sustainabledevelopment.un.org/content/documents/21633VNR\\_handbook\\_2019\\_Edition\\_RUS\\_EP\\_25March2019\\_Russian.pdf](https://sustainabledevelopment.un.org/content/documents/21633VNR_handbook_2019_Edition_RUS_EP_25March2019_Russian.pdf).

In order to ensure openness and accessibility of information on the main provisions of strategic planning documents, there is a procedure for public discussion of the relevant projects through the official website of the body responsible for the development as well as on the publicly available strategic planning information online resources<sup>64</sup>.

Thus, Russian Federation has necessary institutional mechanisms for reporting on the implementation of the Agenda in the conditions of their transparency and openness, while no decisions have been made on the need to organize this activity<sup>65</sup>.

### 8.3.2. Assessment of the Preparedness of the System of State Statistical Monitoring of Indicators for Adequate Observed Indicators and Timely Provided Information

The Agenda for Sustainable Development explicitly recognizes the critical importance of quality, accessible, timely, detailed and reliable data to monitor progress towards the SDGs<sup>66</sup>.

As indicated in paragraph 8.1.3 of the Report, in 2017, as part of the organization of information and statistical support for the SDG monitoring in the Russian Federation, a number of measures were implemented, including the formation of an Expert Group under the IWG and the addition of subsection 2.8 to the FPSW. In the FPSW, for each indicator, a subject of official statistical accounting is defined, which generates official statistical information on the indicator, the level of aggregation of official statistical information, the frequency of work and the time period for the provision (dissemination) of official statistical information to users. Responsible officials provide official statistics to the Unified Interdepartmental Information and Statistical System (UIISS)<sup>67</sup>.

As of February 20, 2020, out of 232 global SDG indicators, 38 % (87 indicators) are being developed and included in the FPSW, another 5 % (12 indicators) will be included in the FPSW as agreed upon in 2020.

The analysis of the material of the FEAs established that:

- 9 % (20 indicators) of the total number of SDG indicators (as of December 11, 2019) are attributed to Level III<sup>68</sup> and are not developed due to the lack of an international methodology, while another 9 % (22 indicators) were reclassified from Level III to Level I/II in 2019, this is why a detailed study of the international methodology is needed;
- 6 % (14 indicators) of the total number of indicators are not calculated as they are global and do not involve calculation at the national level, or due to their irrelevance for the Russian Federation;

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64. Article 13 of the Federal Law dated June 28, 2014, No. 172-ФЗ On Strategic Planning in the Russian Federation

65. For the purpose of public discussion, see a draft list of national SDG indicators on the website of the Federal Service for State Statistics at <https://www.gks.ru/sdg>.

66. Paragraph 48 A/70/1.

67. <https://www.fedstat.ru/>.

68. <https://unstats.un.org/sdgs/iaeg-sdgs/tier-classification>.

- 8 % (19 indicators) are included in the research plans for 2019–2021;
- 25 % (58 indicators) of the total number of indicators are not developed due to the fact that no responsible official is defined and/or no agreed decision on the methodology for calculating indicators<sup>69</sup> has been made (Figure 4).

It is important to note that the share of indicators not developed in Russia for different SDGs varies significantly. The largest share of indicators requiring additional approvals at this stage relates to SDG 4 (64 %) and SDG 16 (57 %).

At the same time, a significant proportion of indicators not included in the FPSW are related to life safety and other areas of high social significance.

As a result of the consensus meeting on indicator 3.9.1 Mortality rate attributed to household and ambient air pollution<sup>70</sup>, it was decided that it could not be calculated due to the lack of a legislative base in the Russian Federation<sup>71</sup>, limited information on the true average daily and average annual concentrations of pollutants in the air, which does not allow to establish at the proper level the correlation with the mortality rate.

No responsible official is defined for indicator 3.5.2 Alcohol per capita consumption (aged 15 years and older) within a calendar year in litres of pure alcohol.

For the SDG indicators, some systemic shortcomings of the existing monitoring system were identified.

In particular, the work on SDG 5 and SDG 16 indicators requires the need to implement in the International Classification of Crime for Statistical Purposes (ICCS<sup>72</sup>) in the national context, the development of the methodology and tools of federal statistical monitoring of victimization of population. The relevant federal executive authorities indicated the feasibility of introducing at the national level sample surveys of representatives of various groups and segments of the population, including victimization surveys<sup>73</sup>.

A number of indicators for individual SDGs are not developed with regards to efficient resource use, sustainable consumption and production and sustainable consumption and production in national policies (6.4.1 Change in water-use efficiency over time; 8.4.2 Domestic material consumption, domestic material consumption per capita, and domestic material consumption per GDP' 12.1.1 Number of countries developing, adopting or implementing policy instruments aimed at supporting the shift to sustainable consumption and production; 12.6. 1 Number of companies publishing sustainability reports).

As of February 20, 2020, the development of SDG indicators related to the assessment of financial stability and macroeconomic stability was not agreed upon.

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69. The Federal Service for State Statistics, together with interested federal government bodies, is developing a Roadmap, an Action Plan for Improving Official Statistics in the Russian Federation aimed at generating official statistics on SDG indicators.

70. Minutes No. 08-08-5-ПГ dated May 22, 2019.

71. The code of the International Classification of Diseases ICD-10 has not been ratified.

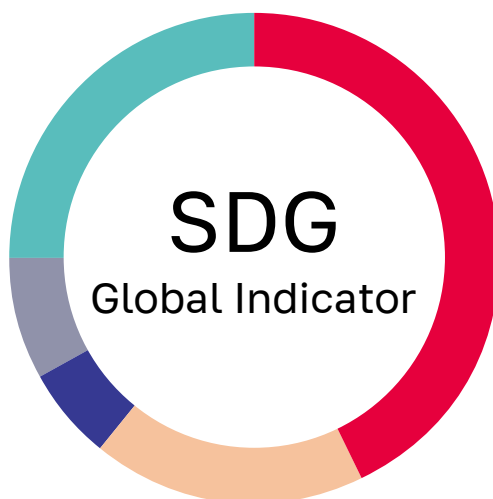
72. <https://unstats.un.org/UNSD/statcom/doc15/2015-7-CrimeStats-Classification-E.pdf>.

73. Minutes No. MC-11-40-ПГ dated April 26, 2019.



Figure 4

## SDG Global Indicator Development Status



● 43 %

included in the FPSW  
or to be included in the FPSW  
in 2020

● 18 %

attributed to Level III  
or reclassified from Level III  
in 2019

● 8 %

are included in the research plans  
for 2019-2021

● 6 %

are global or irrelevant for Russia

● 25 %

no responsible authority is defined  
and/or no decision on the calculation  
methodology is made



In particular, the development of indicator 10.5.1 Financial Soundness Indicators<sup>74</sup> was not approved in full, which may lead to incorrect interpretation of data on the relevant indicators.

According to indicator 17.13.1 Macroeconomic Dashboard, competencies are not distributed among the federal executive authorities. The creation of such a dashboard itself can become an additional tool for monitoring macroeconomic risks and ensuring macroeconomic stability.

In 2019, the Federal Service for State Statistics carried out work to supplement subsection 2.8 of the FPSW. As a result, it was planned to include another 22 SDG indicators in the FPSW. A draft of the relevant order of the Government of the Russian Federation was prepared by the Federal Service for State Statistics and in October 2019 and was sent to the Ministry of Economic Development of the Russian Federation for consideration and submission to the Government of the Russian Federation<sup>75</sup>. The issue of updating the subsection 2.8 of the FPSW was considered at a meeting of a group of experts on information and statistical support for monitoring the SDGs under the IWG on December 13, 2019. The Federal Service for State Statistics was instructed to continue to work on determining indicators for objectives for which there are no indicators, taking into account the possibility and feasibility of developing them for the Russian Federation at the national level. It was decided to recommend the Ministry of Economic Development of the Russian Federation, together with the Federal Service for State Statistics, to hold the necessary consensus meetings in January 2020 and send a draft order of the Government of the Russian Federation on updating the FPSW in terms of subsection 2.8.

As of February 20, 2020, consensus meetings were not held, and the draft order of the Government of the Russian Federation was not submitted in the prescribed manner.

The analysis of the material provided by the Federal Service for State Statistics<sup>76</sup> showed that for a number of indicators the situation was exacerbated by the lack of a mechanism for determining who was responsible for the development of the indicator while the FEAs did not take responsibility for the development of the indicator proactively. Additional consensus meetings delay the inclusion of indicators in the FPSW and do not always provide the desired result.

For almost all SDGs, with the exception of SDG 16 (paragraph 8.1.3 of the report), there are discrepancies between the data from the survey among federal executive authorities regarding the attribution of the respective SDGs to their competence and the information on those responsible for reporting data on indicators in accordance with the FPSW.

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74. Compound index. Agreed in part. The methodology for calculating financial stability indicators used by the Bank of Russia differs from the methodology proposed in the UN metadata regarding the calculation of liquid assets and non-performing loans.

75. Ref. No. dated October 7, 2019, No. CE-01-1/1026-ПМ.

76. Ref. No. dated October 7, 2019, No. CE-01-1/1026-ПМ, Minutes dated April 26, 2019, No. MC-11-40-ПГ, Minutes dated May 22, 2019, No. 08-08-5-ПГ.

The analysis of international practices is carried out, and the criteria are defined for assessing the preparedness of the system of state statistical monitoring of SDG indicators.

#### Criteria for Assessing the Preparedness of the State Statistical Monitoring System

##### Organization of monitoring of global SDG indicators at the national level

- organized
- not organized

◀ in Russia

##### Participation in international cooperation on updating the global set of SDG indicators and timely accounting of changes made at the national level to the global list of SDG indicators

- involved
- not involved

◀ in Russia

##### Development and monitoring of a national set of SDG implementation indicators

- a national set of indicators has been developed; indicators are being developed and published
- a national set of indicators has been developed; monitoring is ongoing but not published
- a national indicator set is under development
- no national indicator set has been developed

◀ in Russia

##### Preparation of the voluntary national review

- prepared and made public
- under development
- not being prepared

◀ in Russia

The list of national indicators for achieving the SDGs was developed by the Federal Service for State Statistics as part of the work of the Expert Group. On December 13, 2019, the Expert Group decided to continue the work of the Federal Service for State Statistics on finalizing the list of national indicators and sending it to be approved by the FEAs and the Bank of Russia until February 10, 2020<sup>77</sup>. On February 20, 2020, the draft of this list was not sent for approval.

In terms of participation in international cooperation on updating the global set of SDG indicators and timely accounting for changes made to this list, the following was discovered.

77. Minutes dated December 13, 2019, No. CE/05/34-ПГ.

According to the provisions of the Agenda, UN Member States committed themselves to create national result systems with targets and indicators as well as effective monitoring systems to provide timely and high-quality information on achieving the SDGs<sup>78</sup>.

The Federal Service for State Statistics is a member of the Inter-Agency and Expert Group on SDG Indicators (IAEG-SDGs) established by the UN Statistical Commission in 2015<sup>79</sup>. The Federal Service for State Statistics represents the Russian Federation in the IAEG-SDGs, which is classified as one of the countries of Eastern Europe, and participates in the work of a subgroup for the exchange and dissemination of data in the SDMX format<sup>80</sup>.

At the regional level, the Federal Service for State Statistics also participates in international cooperation on monitoring the SDGs, and, among other things, it:

- participates in the Steering Group of the Conference of European Statisticians on Statistics for the SDGs;
- interacts with the Standing Committee of the Union State of Belarus and Russia;
- participates in the work of the Interstate Statistical Committee of the CIS;
- within the framework of the Eurasian Economic Union, participates in the work of the Advisory Committee on Statistics under the Board of the Eurasian Economic Commission.

The Federal Service for State Statistics has certain powers<sup>81</sup> according to which it sends requests to FEAs to notify them about changes in the global system of indicators (for example, indicator level, metadata revision). This mandate is exercised in full and subject to the established deadlines.

Regarding the validity of international data on the position and progress of Russia in relation to the SDGs, the analysis showed that the SDG Index<sup>82</sup> is the most cited source of data on the contribution of countries to the implementation of the SDGs. The SDG Index is an unofficial report and does not have the status of an official assessment of countries' achievement of the SDGs. It is important that the accuracy of the SDG Index is conditional. Since the final result on the SDG index is developed as a result of summarizing data on dozens of individual indicators, and the calculation inevitably displays statistical errors. Consequently, the degree of accuracy of individual indicators can vary significantly in different countries. The experts identified comments related directly to the calculation techniques used in 2019. So, for those countries for which data

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78. Paragraph 75 A/RES/70/1.

79. Decision of the UN Statistical Commission 46/101, paragraph g), page 13.

80. SDMX is a modern open format for the exchange of statistical information. In June 2019, the official publication of a description of the data structure for the presentation of data on SDG indicators using the SDMX standard – SDG DSD v took place. 1.0, <https://unstats.un.org/sdgs/iaeg-sdgs/sdmx-working-group/>.

81. Order of the Government of the Russian Federation dated June 6, 2017, No. 1170-p.

82. <https://sdgindex.org> The SDG Index is a project of the Sustainable Development Solutions Network (SDSN) created with the active assistance of the eighth UN Secretary General.

on the indicators for one or more SDGs are completely absent, the average values of the SDGs for a group of neighboring countries were taken. In this regard, there is no certainty that the final SDG index of the country was not distorted.

Thus, the analysis made it possible to establish that the lack of data on a significant number of indicators in both Russian and foreign reporting on the SDGs can be interpreted ambiguously and lead to distortion of the data presented in the international rating.

## 9. Conclusions

9.1. The provisions of the regulations of the Russian Federation overlap with the SDGs in many ways and allow, to a varying degree, to ensure the implementation of tasks that meet all 17 SDGs in both public law and private legal relations.

9.2. National development goals set by Strategic Planning Documents are largely correlated with the SDGs. The goals and objectives of sustainable development are most comprehensibly covered in national and federal projects as well as state programs that are tools for implementing national development goals. The goals and objectives of national and federal projects overlap with all 17 SDGs. State programs also contribute to the achievement of all 17 SDGs. At the same time, the strategic planning system does not contain institutionalized signs of coherence and coordination with the SDGs, and existing mechanisms do not allow to fully assess the contribution of the Russian Federation to the achievement of the SDGs.

9.3. The FEAs have mandates that help to contribute to the achievement of the SDGs. At the same time, the responsibilities of the FEAs with regards to the SDGs have not been defined; the mandates of the FEAs with regards to almost all the SDGs overlap. There is no system of interagency cooperation on coordination of efforts aimed at the implementation of the SDGs.

9.4. The methodological support for the activities of the FEAs on the implementation of the Agenda is mainly composed of documents of international organizations. The work of FEAs is focused on monitoring the global list of SDG indicators and preparing the VNR. Other aspects of the implementation of the Agenda are not covered. No analysis and control of the resource support for the implementation of the Agenda at the national level is conducted.

9.5. The work on information and statistical support for monitoring the global list of SDG indicators and the preparation of VNR is organized at a high level. However, the national set of SDG indicators has not been approved. The mechanism for determining the FEAs responsible for the development of global SDG indicators provides only for distribution of relevant responsibilities on a proactive basis.

9.6. All stakeholders are involved in the implementation of the Agenda for Sustainable Development, while the work of the business community (including partially government-owned companies), civil society institutions and the expert community is mostly proactive or caused by external factors. Information on the implemented measures is not

systematized, their contribution to the achievement of the SDGs is not assessed at the national level creating the risks of distorted assessments by the international community of the contribution of the Russian Federation to the achievement of the SDGs.

9.7. The publicly available information on measures contributing to the achievement of the SDGs is published by the FEAs fragmentarily. The awareness of the SDGs both in government and in society as a whole is low. This is caused by the lack of a unified national information platform on the SDGs and organized media content.

## Proposals (Recommendations)

To develop the recommendations, cooperation was established with representatives of the expert community as well as with representatives of the auditees. Expert opinion was obtained from experts from 9 organizations. The received expert assessments and comments were analyzed and taken into account when preparing recommendations.

10.1. To send an information letter to the President of the Russian Federation with a proposal to request the Government of the Russian Federation to consider the following issues:

- integration of the priority provisions of the Agenda for Sustainable Development for the Russian Federation into Strategic Planning Documents at the level of goal setting, forecasting, planning and programming as part of their development and adjustment, providing for the development and approval of long-term comprehensive national development goals;
- distribution of responsibilities of FEAs with regards to the implementation of the Agenda for Sustainable Development;
- organization of interagency cooperation of FEAs on the implementation of the Agenda for Sustainable Development;
- selecting the Ministry of Economic Development of the Russian Federation as responsible for taking measures to implement the Agenda for Sustainable Development taking into account its mandate;
- development of mechanisms to stimulate responsible businesses conduct and non-financial reporting on the contribution to the achievement of the goals and objectives of sustainable development that are essential for the Russian Federation;
- creation of a unified information platform for the implementation of the Agenda for Sustainable Development in order to organize cooperation between the federal executive authorities, business community, civil society institutions and general public in the process of achieving the SDGs.

10.2. To send a report on the results of the audit to the Council of the Federation and the State Duma of the Federal Assembly of the Russian Federation.

# Official Statement



Tatyana Radchenko  
Deputy Head of the Analytical Center  
for the Government of the Russian Federation,  
Candidate of Economic Sciences

The Russian Federation is committed to the principles of sustainable development and fully shares the relevant global values. The fundamental principles of Russia's transition to sustainable development were laid down in the Framework of Transition of the Russian Federation to Sustainable Development, adopted by Order of the President of the Russian Federation in 1996 (Order No.440 of the President of the Russian Federation of April 1, 1996). In 2015, Russia assumed the responsibilities set out in the 2030 Agenda for Sustainable Development (the 2030 Agenda). The relevant work is a direct continuation of the efforts undertaken to achieve the Millennium Development Goals.

The 2030 Agenda includes 17 goals that cover socioeconomic, political, legal, infrastructural, environmental and cultural issues related to the sustainable development of society. Two important issues are associated with the voluntary choice of priorities and goals within the 2030 Agenda and the long-term nature of those priorities and goals. So far, those steps were not fully taken in Russia. As has been well described in the Accounts Chamber's report, the SDGs as such are not covered in strategic documents, and the objectives, if they overlap with national projects and governmental programmes, are mainly of mid-term and operational nature. In other words, the existing approaches depend mostly on political cycles.

Among the key objectives set out in the 2030 Agenda for the nearest future, I would emphasize SDG 13: Take urgent action to combat climate and its impacts. In 2019, Russia ratified the Paris Agreement underlining, inter alia, the importance of building the absorbing capacity of forests and other ecosystems. In that regard, an important issue for the Russian economy is not only the total amount of atmospheric pollution but also which regulations will be proposed to companies and how Russian exporters can reduce the carbon footprint of their products.

The findings of the Accounts Chamber's report give an unbiased picture of the current state of public administration with regards to the introduction of the 2030 Agenda in Russia. It is also quite clear about which aspects need further improvement.

As for the recommendations, the areas mentioned should be supported, although the format of their practical implementation in Russian legislation should be discussed further. For example, the analysis of international practices has shown several possible ways to assign the SDGs to certain federal executive authorities (FEAs). To name just a few: to give the mandate to oversee the SDGs implementation on the national level to one of Vice Prime Ministers and distribute SDG groups further down to several FEAs (e.g. Economy, Society, Environment, Law), for example under relevant working groups

(Armenia and Kazakhstan, in particular, have experience in organizing working groups on specific topics); to appoint a National Coordinator on the integration of the 2030 Agenda (for example it has been done in Belarus that for some years has come 23rd in the unofficial SDG achievement rating).

Russia is also a member of the Eurasian Economic Union that has recently started to increasingly focus on the 2030 Agenda. The EAEU has become the first supranational union that prepared an SDG progress report. In this context, one of the possible recommended options could be to transfer the methodological support of the 2030 Agenda implementation to the supranational level.

In addition to the recommendations provided in the Accounts Chamber's report, the following must be said. The key methodology issue is evaluating progress towards the SDGs achievement. Such methodologies exist at the international level and some expert teams use them. In practice, however, they serve mainly research purposes rather than being a legally set up mechanism. In this context, the national system that governs the 2030 Agenda should mainly be result-oriented.

The Accounts Chamber could continue its work towards establishing clear links between the achievement of the SDGs and the public administration system regulating the implementation of the Agenda 2030 in Russia as well as ensure that the necessary resources for that system are allocated.





Sergey Egorenko  
Deputy Head of the Federal State  
Statistics Service, Russia

The Federal State Statistics Service completely agrees with the findings presented in the Accounts Chamber's report.

The monitoring of sustainable development indicators plays a significant part in the implementation of the 2030 Agenda.

The Government of the Russian Federation entrusted the Federal State Statistics Service with coordinating the work of ministries and agencies that relate to providing Russian statistical data on the SDG indicators to international organizations.

An Expert Group for Information and Statistics Support of Sustainable Development Goals Monitoring was established under the Presidential Executive Office's Interdepartmental Working Group on Climate Change and Sustainable Development.

The Group headed by the Statistics Service discusses the SDG indicators, their calculation methods and provision of data at the national and international levels. It consists of representatives from ministries and agencies, experts, scientists and politicians.

These combined efforts have yielded remarkable results. A section dedicated to the SDG indicators was included in the Federal Statistics Plan, and that section is being expanded. In the nearest future, it will contain over 100 indicators.

That work continues because the list of global SDG indicators approved by the UN General Assembly in 2017 is changing. Last year, the first global review of the indicator system, the so-called 2020 Comprehensive Review, took place.

We have to react quickly to these changes and be able to calculate our indicators according to the internationally approved methods. Otherwise, international organizations or non-governmental bodies will calculate them for us.

At the same time, the Expert Group has faced certain issues when allocating the new indicators to the relevant federal executive authorities. Generally, they refuse to assume responsibility for calculating the indicators, even if directly mandated by international recommendations. It has several reasons. Often, to calculate just one indicator, they have to carry out expensive research, amend legal framework or introduce a new global classifier.

One example of that is SDG 16: Peace, Justice and Strong Institutions. To calculate the indicators for that goal, we have to implement the International Classification of Crime for Statistical Purposes (ICCS) at the national level, run random surveys of the population (including the victimization surveys) and appoint an authority responsible for consolidating

all that data. Similar problems arise when it comes to environmental and educational indicators.

Therefore, the Statistics Service initiated the development of a roadmap to build our country's statistics capacity to be able to calculate as many sustainable development indicators as possible based on internationally approved methods.

Another priority of the SDG monitoring work is the national list of sustainable development indicators. The UN recommends the countries develop such lists based on their specific national contexts.

The list was prepared transparently during a series of open workshops and round table discussions. Comments from ministries and agencies as well as the expert community, including the balanced and detailed remarks presented by the Accounts Chamber, were considered.

Finally, data on Russia contained in the UN global database has to be verified. The Statistics Service run the first validation two years ago, in cooperation with other agencies. It turned out that their figures for over 90 % of the indicators did not match our official data.

Targeted work with international organizations has been underway ever since. We managed to improve the situation. However, that kind of work has to be done regularly. Together with the Expert Group, we are willing to propose a mechanism that would allow verification to be performed on an ongoing basis.

In conclusion, I would like to reiterate that we need to join the efforts of all the ministries and agencies to ensure high-quality information support for sustainable development monitoring.

# Expert Opinion



Angel Gurría  
Secretary-General,  
Organisation for Economic Co-operation  
and Development (OECD)

## Accelerating progress on the SDGs: Is Russia ready?

Only a few months into The Decade of Action for accelerating progress on the Sustainable Development Goals (SDGs), the world has been hit with an unprecedented crisis that risks slowing down or even reverse progress if not properly managed. The COVID-19 pandemic is not only a global health emergency; it will also have devastating social, economic, environmental and political impacts. While difficult policy choices will need to be made in the short- and medium-term, governments must not lose sight of long-term sustainability objectives and international commitments.

Against this background, and in response to a new report by the Accounts Chamber of the Russian Federation on the country's preparedness to implement the SDGs, this article suggests ways for ensuring that measures implemented by Russia and other countries to address the COVID-19 crisis do not come at the expense of their efforts to achieve the SDGs at home and abroad.

### Governments have made important progress in SDG implementation but still face important governance challenges

In recovering from the crisis, a major challenge will be for the global community to safeguard the gains made thus far in implementing the 2030 Agenda for Sustainable Development. Recent analysis indicate that OECD countries are, on average, closest to achieving SDG targets linked to basic amenities (e.g. energy, information and communication technologies, and modern education facilities); maternal, infant and neonatal mortality rates; statistical capacity; public access to information; and conservation of coastal areas<sup>1</sup>. Russia, in turn, has made important strides in reducing poverty (SDG1), improving education (SDG4) and ensuring decent work for all (SDG8)<sup>2</sup>. At the same time, however, progress is stalled or reversed globally when it comes to reducing inequalities (SDG10), slowing the rate of climate change (SDG13), and reducing food insecurity (SDG2).

Making progress on the SDGs represents an enormous governance challenge for countries worldwide even at the best of times. If we are serious about achieving these ambitious goals

1. Measuring Distance to the SDG Targets, (OECD, 2019).

2. <https://sustainabledevelopment.un.org/vnrs/>.

in just over ten years, we must accelerate progress. For that to happen, we need to mobilise financial resources, but we also need to boost the capacity of governments to plan, to coordinate, to act, and to serve as a catalyst in support of integrated SDG implementation.

However, in practice, governments meet considerable obstacles to overcome traditional siloed policymaking. Countries struggle to create a coordinated whole-of-government approach to addressing the SDGs and implementation efforts often remain disconnected from the mainstream policy agenda. There are also frequent gaps in the leadership skills and competencies required to deliver on such a cross-cutting agenda: nearly 80% of close to 600 respondents to an OECD online survey perceive governance or leadership-related challenges as an obstacle to SDG implementation<sup>3</sup>. Monitoring and evaluation systems for the SDGs remain at an early stage in many countries. Another challenge is to ensure that domestic policies contribute to global sustainability, while avoiding negative economic, social and environmental externalities beyond national borders, and for future generations<sup>4</sup>.

## Enhanced policy coherence can support country efforts to accelerate SDG progress and guide actions for a sustainable recovery

An integral part of good governance, policy coherence for sustainable development (PCSD) offers the means for overcoming institutional silos and fragmented action. While there is no one-size-fits-all approach for ensuring coherent SDG implementation, experience shows that the ability to develop and implement coherent policies is dependent on the processes, systems, structures and tools used by governments to manage and co-ordinate policy at all levels<sup>5</sup>. The 2019 OECD Recommendation on Policy Coherence for Sustainable Development<sup>6</sup> provides a comprehensive standard to help countries equip policy makers with the necessary institutional mechanisms and policy tools to enhance PCSD and accelerate progress towards the SDGs – including during times of crisis. Specifically, the Recommendation highlights three areas where national governments can do more to enhance policy coherence for sustainable development.

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3. These results cover the period 26 February-2 June 2020 during which time the online survey was conducted in the margins of the UN Regional Forums on Sustainable Development and at meetings of various OECD expert networks, e.g. the Informal Network of National Focal Points for Policy Coherence.

4. Governance as an SDG Accelerator: Country experiences and tools (OECD, 2019), <https://www.oecd.org/publications/governance-as-an-sdg-accelerator-0666b085-en.htm>).

5. Policy Coherence for Sustainable Development 2019: Empowering people and ensuring inclusiveness and equality (OECD, 2019), <http://www.oecd.org/gov/policy-coherence-for-sustainable-development-2019-a90f851f-en.htm>.

6. OECD Recommendation on Policy Coherence for Sustainable Development (2019).

## First, maintaining SDG progress in a post-COVID-19 world requires strong leadership and integration of the SDGs into day-to-day policymaking processes

Strong political commitment and leadership are preconditions for fostering whole-of-government action and policy coherence. Explicit, public commitment to sustainable development expressed at the highest level and backed by strategies, action plans, policies, legislation, instructions and incentives is essential to enable all branches and levels of government to pursue the SDGs in a coherent manner. Strong political leadership also helps to build ownership across government and among key actors, and facilitates the enactment of specific measures to avoid that policies in different sectors conflict with or undermine each other. Furthermore, governments need to have a long-term vision and planning horizons that take into account the needs of present as well as future generations in a balanced manner.

Equally important are the capacity and leadership skills of civil servants to navigate the complex nature of the SDGs, and their ability to turn governance principles and policy commitments into action. In today's fast-changing world, a professional, capable and responsive public service is more important than ever to deliver value and drive citizens' trust in public institutions. As part of their SDG strategies, governments need to adjust their management practices to an increasingly complex economic, social and environmental reality and deploy human resources and capabilities in the most effective way. Civil servants at all hierarchical levels and in all institutions will need to obtain skills that take them beyond their traditional operating environment and challenge them to think and act in new, cross-disciplinary ways. The urgency of implementing the SDGs also calls for systematic, non-partisan and sustained efforts to support government leadership.

Another key element for accelerating SDG implementation is policy integration. Policy integration is central to balancing the often divergent economic, social and environmental priorities, and to maximising synergies and minimising trade-offs at all stages of the policy-making process. This is important for avoiding the risk that progress on one goal occurs at the expense of another – for example, food (SDG 2) and energy (SDG 7) production can compete for the same water (SDG 6) or land (SDG 15) resources – and for ensuring that domestic policies are aligned with internationally agreed goals. Policy integration is also essential to align resources – public, private, domestic, and international – in support of sustainable development. To be effective, observations in many countries indicate the need for mandates and specific measures for policy integration as well as strategic or institutional frameworks that allow for a new logic of cross-sectoral collaboration and shared priorities to emerge. Russia may thus consider integrating relevant SDG provisions into its Strategic Planning System documents, along with completing the development of national development goals and SDG indicators.

While national planning tools already exist in most countries, generally they need to be adjusted to match the multidisciplinary and complex nature of the 2030 Agenda. For example, adapting budget systems and processes can improve the extent to which resource allocation supports effective policy design and performance in support of national SDG agendas, at all levels of government<sup>7</sup>. Linking budgets to the SDGs can also be used as a tool to assess a government's overall performance, taking into account the longer-term sustainability of the budget and helping to increase administrations' accountability to civil society and Parliaments. Using the SDGs as an evaluation framework could add holistic longer-term performance criteria beyond short-term results indicators.

## Second, governments need to better coordinate their efforts to implement the SDGs and consult across sectors, between levels of government and with society as a whole

The integrated nature of the SDGs requires mechanisms for policy and institutional co-ordination at multiple levels. Given the potential for tensions among diverse interests on economic, social and environmental issues, appropriate coordination mechanisms are needed to anticipate, manage and resolve conflicts and inconsistencies between policies. Dedicated coordination mechanisms are essential to allow ministries, public sector agencies and other key stakeholders to efficiently share information and allocate responsibilities and resources for SDG implementation.

Countries have chosen different paths for coordinating SDG implementation. For examples, in one third of OECD countries, the Centre of Government leads and coordinates national SDG implementation, and in another third it does so jointly with other line ministries, commonly the Ministry of Foreign affairs, followed by the Ministry of Development, the Ministry of Finance and the Ministry of Environment<sup>8</sup>. Russia would also do well to assign overall SDG implementation and coordination to a designated government body. Importantly, experience shows that coordination mechanisms can only be effective if they go beyond information sharing. This includes working with local and sub-national governments as they are essential for delivering a wide range of public services as well as the economic, social and environmental transformations needed to achieve the SDGs<sup>9</sup>. For example, in Russia, defining more clearly the responsibility of each Federal Executive Authority (FEA) could contribute to strengthening interagency collaboration, as could the establishment of a comprehensive national information platform on the SDGs.

Additionally, the successful implementation of the SDGs requires mechanisms for dialogue and engagement with society as a whole. Indeed, by promoting the principles

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7. See for example OECD's work on Budgetary Governance, Green Budgeting and Gender Budgeting.

8. Survey on the role of the Centre of Government in the implementation of the SDGs (OECD, 2016).

9. See for example OECD's work on a Territorial Approach to the SDGs.

of transparency, integrity, accountability and stakeholder participation, open government strategies can inform both the substance of SDG implementation – by directly contributing to the achievement of the goals – and the process by which countries pursue the SDGs throughout the policy cycle, namely, during their design, implementation and monitoring and evaluation phases<sup>10</sup>.

### Third, data collection, monitoring and evaluation are essential for ensuring effective SDG delivery that leaves no one behind

Turning the ambition of the SDGs into reality will require robust data to capture progress and evidence to inform decision making in all policy areas. It will also require mechanisms to monitor progress, report to governing bodies and the public, and provide feedback so that actions and sectoral policies can be adjusted in light of potential negative or unintended effects.

One of the main challenges in assessing and auditing national progress on the SDGs is making sense of the great multitude of information, with 17 goals, 169 targets, 247 indicators and thousands of data points. The OECD has developed a unique methodology for measuring how far countries are from achieving the SDG targets, which is grounded in the UN IAEG-SDGs Global Indicator Framework. Thus far, it has been applied to OECD countries, with the most recent publication from May 2019 showing that while OECD countries are making progress towards achieving the goals, there are still considerable challenges across the goals, and in particular relating to leaving no-one behind. Additionally, it shows that data is still lacking for over one-third of targets and indicators<sup>11</sup>. Work is currently underway to expand this methodology to non-OECD countries, which will provide the basis for adapting the methodology to different settings. It will show countries how to replicate the methodology in their own circumstances, and highlight the important issues to be addressed throughout.

Missing data is also important to address in assessing progress on SDGs. Without sufficient data, monitoring achievement of the 2030 Agenda will be impossible. While progress is being made globally in developing and collecting data to populate the UN IAEG-SDGs Global Indicator Framework and its underlying UN Global SDGs Database, there is still work to be done. According to data on the UN Global SDGs Database, data coverage for Russia is not yet complete across the 17 goals (Figure 1). While all targets are covered for Goal 3 on Health, and fairly good coverage is recorded for goals 9 on Innovation and Infrastructure, 16 on Institutions and Peace and 1 on Poverty, there are no data for Goal 13 on Climate, and large gaps for other environment related goals, such as Goal 12 on Sustainable Production and Consumption and 14 on Oceans, as well as on Goal 5

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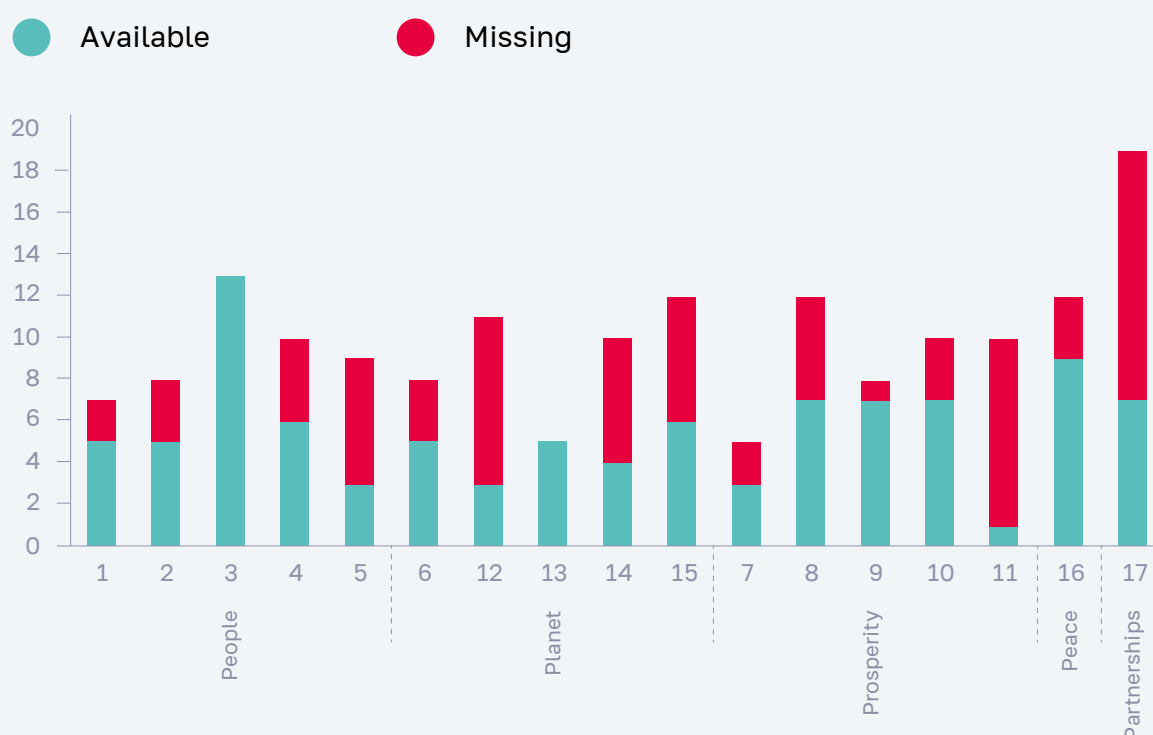
10. See the OECD Recommendation of the Council on Open Government (2017).

11. Measuring Distance to the SDG Targets, (OECD, 2019).



on Gender Equality and Goal 11 on Cities. Russia may therefore want to consider these data gaps when assessing national progress on the SDGs, and prioritise data development and collection accordingly. Additionally, the analysis could be extended to also monitor the resources available for the implementation at the national level.

## Targets for which data are available for at least one indicator for Russia, by goal



Source: UN Global SDG Database, as of December 2019

Solid monitoring and evaluation (M&E) and the strategic use of the information it generates throughout the policy and budget cycle can also foster a range of objectives such as policies' value for money, accountability and overall transparency of a policy-making process. In addition, considerations such as inclusiveness and sustainability – as opposed to more traditional considerations such as efficiency or effectiveness – ask for innovative approaches when assessing the merit and achievements of policy initiatives in support of the SDGs.

With increasing global interconnectedness, governments will also have to step up efforts and develop mechanisms to anticipate and address the unintended impacts of their policies on the sustainable development prospects and well-being of people in other countries. In this context it is essential to pay attention to potential negative transboundary impacts on developing countries, in particular countries most in need, such as least developed countries (LDCs), low-income countries (LICs), small island developing states (SIDS), land-locked developing countries (LLDCs) and fragile and conflict-affected states. Many countries use policy impact assessment tools as well as regular evaluation procedures to analyse and identify potential policy effects.

While governments are ultimately responsible for setting up their M&E systems, it is important to acknowledge a division of labour within government, such as Centre of Government versus sectoral actors engaging in M&E activities, which can result in different institutional set-ups; and M&E responsibilities of actors outside the executive, such as Parliament and Supreme Audit Institutions (SAIs). Under the leadership of Chairman Alexei Kudrin, the International Organisation of Supreme Audit Institutions' (INTOSAI) own strategic plan through 2022 recognises the central role SAIs play to support the implementation of the SDGs. Throughout their audits – and consistently with their mandates and priorities – SAIs make valuable contributions to national efforts to track progress, monitor implementation and identify improvement opportunities across the full set of the SDGs. Additionally, through their traditional role in external oversight of government accounts, SAIs fulfil a crucial role as key democratic institutions by holding government to account for its use of public resources. Applying the principles enshrined in the OECD Recommendation on Policy Coherence for Sustainable Development could improve their ability further to identify synergies and trade-offs between sectoral or national plans and policies.

I take this opportunity to congratulate the Accounts Chamber of the Russian Federation on their timely report on Russia's preparedness to implement the SDGs. Advancing on this agenda will also help Russia to "build back better" from the impacts of the Covid-19 pandemic. The OECD is committed to enabling an effective and coherent response in the context of the immediate crisis – and beyond towards 2030. I invite Russia and other countries to adhere to the OECD Recommendation on Policy Coherence for Sustainable Development to make this happen, and to make full use of our targeted country reviews and online toolkits aimed at supporting its implementation<sup>12</sup>.

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12. For more information on OECD's support in the area of governance and policy coherence for the SDGs, please visit [www.oecd.org/governance/pcsd](http://www.oecd.org/governance/pcsd).



Igor Ivanov

President of the Russian International Affairs Council (RIAC),  
Minister of Foreign Affairs of Russia (1998–2004),  
Corresponding Member of the Russian Academy of Sciences

Global governance is one of the key challenges in the modern international life. World politics is characterized by a lack of stability, an increased unpredictability, a growing number of regional crises and conflicts. These negative trends not only jeopardize the security of individual states but also undermine the development prospects of the world community in general.

Restoring the international system manageability is a complicated task that requires persistent and well-coordinated efforts of all world politics stakeholders. However, the United Nations plays a central role in solving this task as the most authoritative and representative international agency that can establish a framework for the transition to a new, more efficient and more democratic world order.

The 2030 Agenda for Sustainable Development has been one of the most important UN achievements in recent years with 17 areas to be considered by its members in their policies.

This development program has set the global development trend until 2030 that is crucial for all humankind. Every government should contribute to achieving Sustainable Development Goals while translating them into its national context and adapting to available resources. Metaphorically speaking, six years ago countries agreed on a global level to construct a building of a new global ecosystem by picking up individual “bricks” for it. Many of them have already laid their part of the “foundation” and summed up the first results in the format of an audit of preparedness for the implementation of the Sustainable Development Goals.

The Accounts Chamber has undertaken major much-needed efforts to assess the interim results of Russia’s Sustainable Development activities. As is known, Russia is deeply integrated into the global political, economic and social processes, with the monitoring results showing that, in general, we are sufficiently prepared to implement the main tasks under the 2030 Agenda. Many Sustainable Development targets have been already integrated into national goals and relevant state programs. However, in some cases, effective interagency coordination cannot be considered to have been fully addressed.

Also, risks that can affect the UN Agenda targets are even more difficult to predict. Two years ago, the RIAC Forecast 2019–2024 focused a lot on the so-called black swans that should be considered in the development of long-term strategies, such as the UN Sustainable Development Agenda.

Some events, for example, the COVID-19 pandemic, the collapsing hydrocarbon prices or the onset of economic recession are very difficult to predict; but it is important to be

as prepared for them as possible. The systemic crisis faced by the modern world today has become a litmus test of the sustainability of global institutions and mechanisms, with many of them having no efficient alternatives at the national level. Globalization affects all aspects of society, thus changing them globally. The current crisis can slow down, but not stop, the development of international added value chains that are of great importance to the global economy. Similarly, the crisis brings the interdependence of States in terms of security even more into focus rather than negates it. The 2020 global crisis has once again shown that we need to take joint actions to achieve significant results, and only a well-coordinated policy of all governments can ensure the implementation of all the ambitious Sustainable Development Goals. I hope that modern politicians, the business community and civil society are fully aware of their responsibility to the present and future generations and are ready to give up their private, short-term interests to focus on achieving global Sustainable Development Goals not only on paper but also in practice.



Renaud Seligmann  
Country Director for Russia,  
Europe & Central Asia (ECA),  
World Bank Group

The Accounts Chamber of the Russian Federation (ACRF) is well positioned to review Sustainable Development Goals (SDG) implementation, drawing on recent experience of establishing and implementing an audit strategy for the national development plan in Russia. National development planning in Russia is very well-established and advanced based on a long tradition as a social state. We expect that this review of SDG implementation will be of great interest to the INTOSAI community and beyond. We are pleased to provide the following comments on the report:

1. **Adopting and implementing an SDG audit strategy.** We recommend that ACRF adopts a long- or medium-term audit strategy aimed at achieving consistent and sustained implementation of SDG audit and non-audit activities in the context of the national development planning and implementation cycle. The strategy will enable Government's full appreciation of the objective, role and value-added that SDG audits will present. Formulating the SDG audit strategy will begin with scanning the policy and enabling environment and include strategies for engaging and communicating with government and other key stakeholders, cooperation with regional accounting chambers and internal audit offices and consider synergies with audits of national development plan implementation. It will also include a risk-based audit approach, audit staff competency, reporting of audit results and implementation monitoring arrangements.
2. **Consideration of a risk-based SDG audit approach in the Russian context.** We suggest consideration of the unique risk factors of long-term initiatives in Russian context, based on previous audit findings, including those articulated in recent monitoring results as presented in recent Progress Reports of the ACRF. Are there any inherent / chronic implementation problems that Government has consistently faced and needs to respond differently? Among those to be considered will be limited investment, poor planning, project delays, lack of coordination, lack of ownership, lack of citizen or stakeholder engagement, weak statistical base in specific thematic areas etc. Also, the main element of SDG audits will be monitoring implementation, complemented with evaluation (performance audit) to identify the root causes of repeated failure from monitoring results.
3. **Structure of the audit report.** As the report is finalized, we suggest some restructuring of the report for improved readability, with key elements comprising:
  - Background information on SDG implementation in Russia
    - Providing background information, will help minimize the number of footnote references, repeated explanations and more clearly present audit findings and implications

- Considering that the review has three related but complicated audit objectives, we suggest including a chapter or annex outlining the national framework of SDG implementation to better inform the report's technical analysis.
- Audit methodology
  - The report includes very limited information on the audit methodology applied, to better inform findings and conclusions. Technical information could be moved to an annex.
  - Although extensive mapping analyses at various levels, including legal, policy, program, and projects are included in the report, they are not easily comprehensible to parties outside Government. It would be more useful to include a few comprehensive examples to evidence the inter-agency coordination problem.
- Responses from auditees
  - A brief outline of responses on specific audit findings, conclusions and recommendations by auditees and other stakeholders engaged in the process would be useful, as is expected of audit reporting processes. Also, auditees' responses assure the quality of the audit process.
- It would be useful to define acronyms and abbreviation.



Elena Feoktistova

Managing Director for Corporate Responsibility,  
Sustainable Development and Social Entrepreneurship,  
The Russian Union of Industrialists and Entrepreneurs (RSPP)

By acceding to the 2030 Agenda for Sustainable Development in 2015, Russia, along with other countries, reaffirmed its commitment to the Sustainable Development Goals (SDGs) established by the UN. That was where the country's development vector for the next 15 years was set. By now, a third of that road is behind us. At this stage, we have to assess outputs, including preparedness of our public administration system to ensure the targeted and smooth progress of our country towards the implementation of the Agenda for Sustainable Development and the consolidation of our common efforts to achieve that goal together with the authorities, businesses and civil society organizations.

The Accounts Chamber has carried out comprehensive research including an analysis of Russian legislation, strategic planning documents, the organizational structure of ministries and agencies in terms of their compliance with the Agenda for Sustainable Development. The findings demonstrate that the national system for managing sustainable development has not yet been established, although some of its elements already exist and many measures are being taken. Based on the results of the research, its authors developed recommendations on the steps that need to be taken to organize those individual parts into one comprehensive system. First of all, that means developing and adopting a sustainable development strategy at the state level, defining 2030 national goals and indicators for their implementation in line with the global SDGs, establishing clear mandates of the authorities directly involved in implementing the Agenda and running a relevant awareness campaign.

The Accounts Chamber says in its report that the strategic planning documents that define public policies cover the key areas related to the SGD's. However, the main issue is that there is no established course that we could use to move towards those goals. There are no progress criteria and no targets that the country has to reach both by 2030 and at key stages. For example, the national projects' indicators are not fully compliant with the global SDG indicators, even though, objectively, the results achieved by 2024 in the strategic national development areas could be considered as a stage in the implementation of the 2030 Agenda while showing the progress achieved. There is also another important objective set in the Accounts Chamber's report, i.e. the creation of a system for regular monitoring and assessment of outputs under the Agenda. That would help us evaluate the national projects' and federal programs' progress as well as KPIs of the authorities.

The first step towards that has been done during the preparation for the first voluntary national review of the SDGs achievement that is planned to be presented to the global community in 2020. It is advantageous to conduct annual reviews based on monitoring results for the internal administration purposes and to communicate better on the Agenda

promotion. That would facilitate interagency cooperation and coordination on sustainable development and increase public awareness as well as streamline the preparation of further voluntary reviews showing our country's contribution to achieving the global goals.

While being mainly concerned with the role of the state in ensuring sustainable development, the authors of the report address the issues of the engagement of all stakeholders, including businesses and civil society in that process as well as sustainable development cooperation and partnerships. In that context, we need to recognize and assess the contribution and involvement of the business community more thoroughly. Among leading companies, trends are developing towards the integration of the sustainable development principles into business strategy and practices, more openness; the SDGs are being addressed, companies are prepared to new challenges of the global agenda. They raise awareness through dedicated sections of corporate webpages and by publishing open reports, including reports on sustainable development. There is an open database—the National Register of Corporate Non-Financial Reports—that accumulates the relevant experience. Meanwhile, there is no similar information resource that would include data on measures taken by federal executive authorities under the Agenda for Sustainable Development. It would be beneficial to create one.

Large businesses are now the main drivers and leaders in implementing the 2030 Agenda. The government has to be aware of those processes, support them and view responsible businesses as their allies. Business associations, such as the Russian Union of Industrialists and Entrepreneurs, play a significant role. The Union influences the creation of responsible business culture, promotes these values among companies and is potentially one of the key allies of the government when it comes to advancing the Agenda for Sustainable Development. The business community demonstrates that it is ready to start that cooperation.

In Russia, just like all over the world, there is a growing demand for information on corporate contributions to SDGs achievement. That demand should be satisfied and companies should show their relevant work and its outcomes in their reports. To do that, the UNCTAD developed a set of certain business indicators that has not yet been used in Russia, although some companies do that proactively. It would be beneficial to practice it to ensure better comparability of the information on the progress. The Ministry of Economic Development as the body mandated to regulate non-financial reporting could help significantly. Comparable information on companies' key economic, environmental and social performance would be an additional source of data to monitor national progress towards the implementation of the Agenda for Sustainable Development.

A pressing issue that should be resolved at the state level is an institutional organization, ensuring effective interagency and intersectoral cooperation as well as tighter coordination of common efforts towards achieving the goals set in the Agenda. It would be beneficial to analyze the status regularly, for example, to monitor compliance with the recommendations in the Accounts Chamber's report.





Vinay P. Saldanha  
Special Adviser to the Executive Director  
of the United Nations Joint Programme on HIV/AIDS (UNAIDS)

Following the adoption of the 2030 Agenda for Sustainable Development in 2015, the Russian Federation has continued to be a strong supporter of the United Nations Sustainable Development Goals (SDGs), both domestically and internationally. However, in just a few months in 2020, Russia and the international community continues to be tested in new and unprecedented ways by the COVID-19 pandemic. As [highlighted](#) by President Putin, “we must understand that today we are fighting an enemy. We cannot underestimate its threat to people’s lives, health and welfare. We can see the impact of the spread of the coronavirus all over the world, and we are doing everything we can to stop it.”

As the COVID-19 pandemic has continued to spread, it has exposed the fragilities between and within countries, with people and communities who are most vulnerable suffering the most. This has also made the task of achieving the Sustainable Development Goals more challenging, more urgent and more necessary than ever before. As [highlighted](#) by the UN Secretary General, “We now have a triple imperative”: first, to stem the impact of the pandemic and suppress the transmission of the virus; second, to safeguard development gains, mitigate the pandemic’s socio-economic impacts, and protect lives in emergency settings; and third, to ensure that the national, regional and global recovery efforts follow the 2030 Agenda and Paris Agreement on Climate Change.

The COVID-19 outbreak is shining a light on international and national responses to health emergencies-exposing gaps in our systems, showing our strengths and drawing on the valuable experience of responding to other pandemics, such as HIV. UNAIDS Executive Director Winnie Byanyima was one of the first global leaders to highlight the threat of the colliding epidemics of HIV and COVID-19. According to Mrs. Byanyima, “One of the most important lessons UNAIDS has drawn from the response to the HIV epidemic is to listen and learn from the people most affected. COVID-19 is affecting the most vulnerable, including people living with HIV.” In many countries and regions, there is now the risk that hard-earned gains of the AIDS response could be reversed by COVID-19.

In support of Agenda 2030, UNAIDS is working closely with the Russian Federation and other UN member states to advance a core principle of SDGs, and the global AIDS response – that no one should be left behind. The current UNAIDS Strategy, which was adopted by the UNAIDS Programme Coordinating Board (PCB) in 2015 with the participation of the Russian Federation as a board member, was one of the first strategies in the United Nations system to be aligned to the SDGs. This includes the commitment made by Member States to achieve the end of AIDS as a public health

threat by 2030 (SDG target 3.3). The global AIDS response has shown that the response to the AIDS epidemic, like the response to COVID-19, demands a coordinated, multi-sectoral response across the range of SDGs. This is why the UNAIDS model of a Joint United Nations Programme is so important, both to ensure a coordinated approach to HIV across 11 UN cosponsor agencies, and as an example of why the response to COVID-19 must engage governments, communities, non-governmental organizations and international organizations.

With over 1 million people living with HIV in the Russian Federation, Russia's HIV epidemic remains a serious threat to Russian health and development. Despite significant progress made across many other SDGs goals and targets, the Russian Federation is currently not on track to end the AIDS epidemic by 2030. In order to get on the Fast-Track to end AIDS by 2030, Russia will need to adopt a renewed federal AIDS strategy that mobilizes and unites the significant infrastructure and expertise in the health sector, and among non-governmental organizations across Russia. UNAIDS is committed to work in partnership with the Russian Federation in the development and implementation of this urgent task.

Russia is already providing precious, multi-year political and financial support to UNAIDS in support of a regional cooperation programme in five partner countries: Armenia, Belarus, Kyrgyzstan, Tajikistan and Uzbekistan. The resources and expertise supported by the Russian Government and implemented by UNAIDS and its Russian NGO partner AIDS Infoshare are supporting governmental and NGO partners in these countries to strengthen their responses to HIV, public health, infection control, including COVID-19.

Prior to the outbreak of COVID-19, the Russian Federation already communicated its commitment to participate in its first Voluntary National Review (VNR) on the implementation of the 2030 Agenda at the UN High-level Political Forum in July 2020. In its main messages shared prior to the forum, [Russia shared](#) the extensive and impressive work that has been done to advance and monitor progress across SDGs, highlighting that among the most successful SDGs are SDG1 "Poverty Eradication", SDG 4 "Quality Education", SDG 8 "Decent Work and Economic Growth". 17 thematic working groups that were established to address each of the SDGs. Each of these groups include representatives of the legislative branch, federal and regional executive bodies, municipal authorities, the Central Bank of Russia, development institutions, civil society organizations, research organizations, as well as business community, uniting the inputs of over 200 experts and more than 100 organizations have participated in the preparation of the VNR.

This kind of close collaboration between institutions, experts and communities has been essential to prepare for Russia's first VNR. UNAIDS is eager to engage in a similar multi-sectoral collaboration that will enhance the federal response to HIV and put the Russian Federation on track to reach the SDG goal of ending AIDS by 2030.



Igor Korotetsky  
Partner, Head of Operational Risks and Sustainability,  
KPMG Russia and CIS

The issues of sustainable development are becoming increasingly more relevant for Russian businesses and the Russian Federation as a whole. There are several reasons for that.

## Competition for capital

Capital markets and asset managers, in particular, are becoming increasingly more mindful of sustainable development principles while making investment decisions. The number of investors who follow the Equator Principles in their project funding (Equator Principles; 105 financial organizations from 38 countries<sup>1</sup>) and the Principles for Responsible Investments in their asset management operations (Principles for Responsible Investments; \$2.3 trillion assets managed<sup>2</sup>) is growing.

According to the IMF, the total number of funds that invest in debt securities and capital under the ESG principles rose from 913 in 2010 to 1931 in 2019, and the total assets managed by those funds grew from \$352 billion to \$856 billion<sup>3</sup>.

There are now many different ratings and indexes that assess corporations based on the ESG principles: S&P Dow Jones Sustainability Indices, Sustainalytics, FTSEGood, etc. The Moscow Stock Exchange has established its Sustainability Sector which has already launched five issues of green bonds worth of RUB 6.45 billion<sup>4</sup>.

All that defines actions of the Russian companies that have no other choice but to conform to the sustainable development requirements to fit into the global competitive environment.

## Goods markets

There are several global trends in that area: consumers increasingly require that brands would conform to the sustainable development principles and ensure the compliance along the entire supply chain; corporations, in turn, demand the same from their suppliers;

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1. <https://equator-principles.com/members-reporting/>

2. <https://www.unpri.org/>

3. <https://www.imf.org/en/Publications/GFSR/Issues/2019/10/01/global-financial-stability-report-october-2019>

4. <https://www.moex.com/s3019>

regulatory bodies, pressured by the civil society, adopt new standards for suppliers that are allowed access to their national markets. One example of such regulation would be the European Green Deal<sup>5</sup> intended to achieve the goals set in the Paris Agreement. Furthermore, to stop “carbon leaks” to other countries, the deal provides for market and non-market regulation to be applied to non-EU manufacturers. Supposedly, that will require Russian companies to take more purposeful action to reduce the carbon footprint of their products both at the process level and at the level of balancing the use of carbon-neutral energy sources.

## Cost of products and general competitiveness

Presently, product marginality and cost leadership of many Russian manufacturers are based on the ruble exchange rate and the costs that are paid in rubles. However, this is not a stable competitive factor in the long-term. Russian manufacturers have to solve the energy efficiency issues through technical upgrades and organizational reforms. Effective management of issues related to sustainable development also reduces the companies’ total operational risks, influencing both parts of their profit and loss statements.

In light of the above, the audit report published by the Accounts Chamber of the Russian Federation “Analysis of the Public Governance System for the Implementation of the Agenda for Sustainable Development in 2019 and the Elapsed Period of 2020” is especially relevant.

Presently, there are many public and private initiatives related to sustainable development. We need to systematize them and identify the ones that are most pertinent. It is necessary to focus the attention of the authorities and private companies on initiatives that are critical for maintaining general competitiveness of Russian businesses as a whole at the global capital, goods and resources markets.

Moreover, it is vitally important for Russian businesses to comply with the rules established for Western markets.

Generally, the findings presented in the report describe the current sustainable development situation in Russia. The recommendations should generally facilitate the achievement of sustainable development goals in the Russian Federation and lay the foundation for efficient state regulation in that area.

When it comes to non-financial reporting, the Russian business is not lagging behind. According to KPMG research on corporate non-financial reporting, in 2017, 73 % of the 100 largest Russian companies published their data on sustainable development in their annual statements, sustainable development reports and other non-financial reports

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5. [https://ec.europa.eu/info/strategy/priorities-2019-2024/european-green-deal\\_en](https://ec.europa.eu/info/strategy/priorities-2019-2024/european-green-deal_en)

(environmental, social, etc.). It puts Russia on par with such countries as Germany or South Korea. In that respect, Russia is among the countries with the above-average level of non-financial reporting disclosure. That parameter has only gone up since the monitoring started. The number of inquiries received in 2019 and 2020 for the services related to preparation and audit of sustainable development reports gives grounds to expect that value to grow following the end of 2019. Another sign of growing interest in sustainable development issues among the Russian business community is the increasing number of Russian Global Compact's participants<sup>6</sup>. All that demonstrates that the Russian corporate sector integrated into global capital and goods markets has sufficient market impetus to introduce sustainable development principles into their business models.

At the same time, it is obvious that companies with state participation, which are not always integrated into the global markets, may need additional non-market stimuli, i.e. requirements or guidelines established by relevant FEAs.

Recommendations or guidelines on some aspects of sustainable development for non-public companies that might in the future consider entering capital markets or global goods markets could also prove beneficial for voluntary adoption. Those guidelines might be drafted by the Ministry of Economic Development in cooperation with the stock market infrastructure organizations such as the Moscow Exchange, development institutions (i.e. Russian Export Center, VEB.RF, etc.) as well as expert organizations. As a leading sustainable development expert organization, KPMG, JSC says that it is ready to be proactively involved in the development of such guidelines.

Some key issues that the guidelines should focus on:

- responsible investments and ESG ratings;
- sustainable development strategy and systems;
- sustainable infrastructure;
- climate risks, the carbon footprint of products and energy efficiency;
- sustainable development reports disclosures.

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6. <http://www.globalcompact.ru/participants/>



Tytti Yli-Viikari  
Auditor General of Finland

Five years after the adoption of Agenda 2030 and the United Nations Sustainable Development Goals, SAIs around the world support their countries and the United Nations in the Agenda 2030 process. The INTOSAI Development Initiative Auditing SDG Preparedness project was a great success. Currently, SAIs shift their focus to auditing the implementation of the SDGs. The global Covid-19 pandemic crisis shows the importance of resilience and sustainable recovery measures following a global crisis. Sustainability questions are also reassessed as part of the national and regional recovery plans.

SAI Finland considers the long-time perspective, the future generations, as an essential part of sustainability approaches. On the one hand, SAIs can ask whether the government has taken the future generations into consideration in their assessments. On the other hand, SAIs can pay attention to the long-term impacts in their own work. How to design audit topics, conduct audits and draw conclusions that address the impact on future generations?

Finland has a sustainable development policy tradition since the 1990s. Thus SAI Finland focused its first SDG audit on the governance model used by central government in the national implementation of the SDGs. In the audit, we concluded that although the budget includes some assessments of SDGs, the Agenda 2030 has not guided the budget planning. Moreover, although sustainability is present in all relevant strategies, ministries have not yet adopted it as part of their performance management. Sustainable development has however affected the way ministries work, with increased cross-sectoral networks and dialogue with stakeholders. SAI Finland currently scrutinizes policy coherence and develops an approach to include it into the planning of performance audits.

Interlinkages are essential from a policy coherence perspective. There are obvious synergies between the different SDGs, but also some conflicts. In order to support the Agenda 2030, SAIs can pay attention to governments' ability to advance the whole SDG framework. The INTOSAI Working Group on Environmental Auditing (WGEA), which SAI Finland chairs, aims to bring an innovative input to this discussion by 2022.

The INTOSAI WGEA Work Plan addresses SDGs from an environmental perspective. The thematic projects cover plastic waste, international climate finance and sustainable transport. Climate finance is directly connected to SDG 13.A. Sustainable transport does not have a dedicated SDG, but is connected to several SDGs related to urban environment (SDG 11.2), renewable energy (SDG 7) and good health and well-being (SDG 3). Plastic waste, a rapidly rising global concern, is related to the production and consumption

patterns (SDG 12) and has impact both on land ecosystems (SDG 15) as well as marine environment (SDG 14).

Sustainability in long-term policy planning is the challenge of our generation. SDGs are globally recognized and provide inspiration for auditors also in times of crisis. SAIs can have a true impact on the welfare of future generations by integrating SDGs and larger sustainability concerns into all audits.



Vladimir Skobarev

Partner, Head of Corporate Management and Sustainable Development Department, FBK Grant Thornton, member of the RSPP Committee on Corporate Social Responsibility (CSR) and Sustainable Development, Candidate of Engineering Sciences

Adoption of the 2030 Agenda for Sustainable Development by the United Nations in 2015, establishing Sustainable Development Goals and objectives as well as indicators for their achievement is of the utmost importance for all mankind. With each passing year, the understanding is increasing of importance of these decisions and the integration of Sustainable Development Goals (SDGs) into operation of various international, national and corporate institutions. Just like many other countries, Russia has assumed obligations to implement the Agenda and publish the results of its efforts to implement the SDGs.

The SDG toolkit enables Russia to raise the quality of sustainable development management nationally and facilitate the provision of unbiased data on the results of those efforts to the global community using the universal language of the SDG progress indicators.

At the same time, it must be said that while lately the SDG terminology is being used at the state level more and more frequently, the real integration of the SDGs into the state administration mechanisms is still relatively poor. One proof of that is the 55th place that Russia has in the highly authoritative SDSN national index of the SDG progress.

Russia's progress in the SDGs achievement will largely depend on the state administration's preparedness to implement the Agenda, the following criteria are key in this regard:

- the SDGs integration into national strategic and programme documents;
- availability of institutional mechanisms for implementing the Agenda for Sustainable Development;
- broad engagement of various stakeholders and coordination of their efforts to promote sustainable development at the national level.

The research carried out by the Accounts Chamber of the Russian Federation is virtually the first unbiased and constructive analysis of the SDGs implementation efforts at the federal level. Therefore, its importance cannot be overstated. It is undoubtedly useful to identify factors hindering the SDGs implementation in Russia as well as further measures to ensure progress towards them. Of particular note is the analysis of the compliance of National Goals and Projects indicators with the SDG indicators. Its results are largely in line with the those obtained by analysts from FBK Grant Thornton. The research in question is also vitally important for the promotion of sustainable development ideology,



and helps the government, the business community, civil society institutions and general public focus on issues of sustainable development.

It was a high-quality research that involved a massive array of analytical data. The methods used to audit preparedness to implement the Agenda for Sustainable Development are based on the INTOSAI recommendations and the results of a comprehensive analysis of the relevant international practices.

Conclusions of the report presented by the Accounts Chamber of the Russian Federation are generally sound and follow logically from the analysis.

However, it would be worth noting the following to complement some of them.

**Institutional organization and interagency collaboration.** At the moment, there is no systemic approach to the management of the Federal Executive Authorities' (FEAs) activities aimed to achieve the SDGs; FEAs reports concerning sustainable development activities, including the SDGs implementation, are not prepared. The powers of FEAs regarding the SDGs integration into their own operations are not legally established. The latter issue is particularly important to assess the contribution of FEAs to the SDGs implementation.

**Resources and methodological support.** The development of methodological approaches to organizing a system for governmental planning and management of FEAs work to achieve the SDGs is a key condition for implementing the Agenda for Sustainable Development in Russia. Those methods should be developed and used to prepare Russia's sustainable development strategy for 2024–2030.

**Stakeholder engagement mechanisms.** Measures provided in the Action Plan for Non-Financial Reporting Development Concept Implementation (approved by Order No.876-p of the Government of the Russian Federation of May 5, 2017) were not fully implemented before the established deadline.

**Ensuring openness, accountability and transparency.** The state administration system's preparedness to implement the Agenda for Sustainable Development depends, among other things, on mechanisms that ensure openness, accountability and transparency of FEAs' operations. The research in question covers that issue. At the same time, the conclusion that FEAs' open publications related to the measures that facilitate the SDGs achievement are fragmented does not fully enough demonstrate the limited nature of the existing transparency and accountability mechanisms.

It is uncommon for FEAs in Russia to disclose their contributions to the SDGs achievement. Conversely, the authorities of other countries pay increasingly more attention to such disclosures. Over 800 sustainable development reports prepared by various agencies and institutions are published in the GRI database.

Not all the conclusions were shown in the recommendations. For example, the authors came to a rightful conclusion that there is no evaluation and control of access to resources

needed in order to implement the Agenda at the national level, but there are no relevant recommendations.

We propose to expand the list of issues recommended for consideration by the Government of the Russian Federation, by including the following issues:

- calculating the cost of additional resources (funding, manpower, information, equipment, education) required for the SDGs implementation based on the results of the evaluation of available resources for the SDGs implementation;
- developing methods to attract additional resources (extra-budget sources, public-private partnership, the business community, non-profit organizations, international organizations, other stakeholders);
- legally establishing approaches to the management of FEAs' and other public bodies' work to achieve the SDGs and preparing reports on sustainable development and on contributions to the SDGs achievement;
- defining mandates for the implementation of the SDGs at the federal, regional and local levels;
- finding ways to build in mechanisms in the budgeting process that would ensure the management of financial resources to implement the SDGs, including at the budget planning and execution stages, keeping records and reports and conducting governmental financial control and audit;
- developing a matrix of risks related to the SDGs implementation (lack of resources, lack of stakeholder involvement, corruption and other risks) and relevant risk management mechanisms;
- more efforts to implement the Action Plan for Non-Financial Reports Development Concept Implementation (approved by Order No.876-p of the Government of the Russian Federation of May 5, 2017).

One of the key issues that help assess the institutional environment's readiness to the SDGs implementation is how cooperation at all administration levels (national, regional and local) are organized. At the same time, the research in question is concerned with only the federal administration level showing the current state of FEAs' preparedness to the implementation of the Agenda for Sustainable Development.

In that context, it would be beneficial for the Accounts Chamber of the Russian Federation in collaboration with regional audit institutions of the subjects of the Russian Federation to audit the preparedness of regional and municipal administrations to the implementation of the Agenda for Sustainable Development in order to develop recommendations on responsibility distribution and efficient cooperation between all administration levels in order to achieve the SDGs.

In our opinion, the Accounts Chamber of the Russian Federation can become a flagship of transparency and accountability of its own work related to the SDGs implementation.

As mentioned in the INTOSAI Strategic Plan 2017–2022, one of the key functions of a supreme audit institution facilitating control and analysis of the SDGs implementation through relevant practical efforts is acting as a model organization when it comes to transparency and accountability of one's own work, including audit and reporting. In that regard, the integration of sustainable development goals and objectives into the management of the Accounts Chamber of the Russian Federation as well as reports on its contribution to the accountability system and the SDGs in Russia seem particularly important.

Experts from FBK Grant Thornton, along with other specialists, participated in discussions related to the draft audit report. Our opinion is that the engagement of the business community and civil society institutions in that process would be beneficial not only during the report preparation stage, but also at the audit planning and conduct stages.



Elena Dolgikh

General Director, Agency SGM, LLC,

Member of the RSPP Council for Non-Financial Reporting,

Candidate of Economic Sciences

The Accounts Chamber's report on implementing the Agenda for Sustainable Development in Russia is certainly of vital importance and much needed. In many aspects, its results align with those regularly presented by Russian experts at various discussion forums. At the same time, there are several issues that are worth considering when updating public policies in that area.

The Report notes the growing interest of the Russian business community in SDGs issues. As one of the key actors of the country's socio-economic development, the business community plays an important role both in attracting funding and in changing the existing business models to more sustainable ones to achieve the SDGs. Russian business leaders have nearly 20 years of experience in sustainable development and CSR. Russian companies first started publishing their non-financial reports in the mid-2000s, when they started making their IPOs.

There is a certain lack of objective tools to evaluate businesses' contributions to achieving the SDGs. Globally, over 20 research studies were carried out in that area, while in Russia there was just a handful of them. As an example, in 2018, the National UNGC Network initiated the Sustainable Development. Role of Russia research involving Agency SGM and its partner pool. We surveyed 78 large Russian companies' awareness of the 2030 Agenda issues, the SDGs integration into their business strategies and their priorities concerning the promotion of the SDGs implementation.

The research demonstrated that over a half of the companies named as key obstacles the lack of a relevant public policy and regulation documents in Russia and the lack of understanding when it comes to the approaches to the SDGs implementation. The majority of the respondents believe that public authorities should play a more significant part in achieving the SDGs compared to the business community and business associations. In my opinion, we need to develop similar monitoring tools to assess the involvement of both the business community and other stakeholders in achieving the SDGs in Russia.

I would like to specifically mention the Sustainable Development Week Project that has been held in Russia since 2016 and has become very popular in the country. This is an international education and awareness project that uses the Education&Practice format and promotes sustainable development practices in Russia. The project is being implemented with support from the National UNGC Network and RSPP and is highly popular among various stakeholders, including management of SMEs and bigger companies, university and business school professors, social entrepreneurs, non-profit organizations, authorities and the media.

Now, I want to mention another issue associated with the 2030 Agenda in Russia. According to assessments submitted by various expert organizations, around two-thirds of all SDGs cannot be achieved without participation of and coordination from local and regional authorities. Today, the promotion of the SDG Agenda in Russia at the regional and local levels is more proactive. Large cities (Moscow, St. Petersburg, Kazan, Ekaterinburg) spearhead this process. It is also important to say that the north-west regions and municipalities demonstrate enthusiastic support for inter-border and transnational macroregional cooperation programmes between Russia and the EU that strive to achieve the SDGs (such as Interreg. Baltic Sea Region cooperation program, Sustainable Development Cluster 2030 innovation platform, etc.).

Openness and transparency of the authorities' actions become the key aspects of regional sustainable development. In developed countries, the SDG implementation reports are presented both by businesses and cities as well as regions. It is no coincidence that the original draft of the Public Non-Financial Reporting Development Concept included a provision on regional reporting, which was later excluded. The Agenda for Sustainable Development at regional and municipal levels in Russia is still not promoted enough because for example, regional socio-economic development strategies drafted after 2015 seldom establish the SDGs as their key development objectives. There is no information about the results of that work in the annual municipal reports. In particular, the development of a mechanism that would encourage regional and local authorities to publish their sustainable development reports needs to be discussed.

To plan and manage the sustainable development of a city or a region, we need effective evaluation and monitoring tools. The municipal statistics system that exists in Russia today is not aligned with the modern urban agenda. There are no objective quantitative data to assess the sustainability of Russian cities, which makes it more difficult for them to join international monitoring and assessment projects. It would be advisable in the future to develop a methodology to calculate national indicators to help evaluate the progress of SDGs achievement at the regional and municipal levels. We need to promote voluntary national reviews of progress towards the SDGs in Russia to be able to promote the publication of similar reports at the regional and municipal levels in the future. At the moment, there is just one example of that in Russia: a voluntary SDGs implementation report published by Rostov Region in 2019.

Various forums play an important part in promoting the Agenda for Sustainable Development in Russia: the Moscow Urban Forum that in recent years has been putting the issues of sustainable development in the spotlight; or the Strategic Planning Forum in St. Petersburg. Since 2018, Ekaterinburg has been holding the sustainable development forum Happy City. Living Planet. Annual SDG-related events also take place in Kazan.

The Accounts Chamber's report mentions several leading research and education entities that are introducing the 2030 Agenda into their education process, for example MGIMO, Financial University under the Government of the Russian Federation, Plekhanov Russian University of Economics, MIRBIS Business School. Skolkovo Business School. At least

50 Russian universities are now involved in the SDG Agenda, and these are not just universities in Moscow, but also St. Petersburg University, Kazan University, Belgorod State University, etc. All of them run various educational, research, partner projects and programs related to sustainable development. The projects that raise the universities' environmental awareness gained popularity in Russia in the last five years, thanks mostly to the initiatives launched by VuzEcoFest, the Green Universities initiative, etc. They help engage students and professors in waste sorting, planting trees on the campus grounds, encourage them to seek sustainable development-friendly partnerships. A green university rating in Russia should be developed that may become a tool to assess the universities' performance in effective resource management and raise their environmental awareness.

The Accounts Chamber's report also covers the issue of changing the curriculums to accommodate the sustainable development principles. It is important to say here how vital it is to strengthen cooperation between the FEAs and educational institutions as well as with the business community to identify the demand for sustainable development experts among potential employers. In 2018, Agency SGM, together with the Institute of Environmental Economics and Environmental Policy at the Higher School of Economics, organized one of the first discussions on that subject. It demonstrated that there is a demand for general specialists among the business community, though the majority of universities misinterpret it as demand for ecologists.

Civic organizations and associations play a special part in creating an effective interaction system and processes in Russia. For the business community, these are RSPP, National UNGC Network, Russian Managers Association, Delovaya Rossiya, Opora Rossiya, etc. At the same time, there are over a hundred major non-profit organizations in the country that contribute to the implementation of various SDGs and that have effective communication platforms. It seems sensible to me to design and develop mechanisms that would allow in the future to engage NPOs and civic society representatives into the FEA interactions related to the SDG Agenda's implementation in Russia, including into drafting a relevant legal framework and into the preparation of the next voluntary national review of the SDGs achievement.

In conclusion, I would like to propose to consider the possibility of tasking one of the Vice Prime Ministers of the Russian Government with overseeing the issues related to the national agenda for implementing the Sustainable Development Goals and tracking the achievements in that area.



Archana Shirsat  
Deputy Director General,  
Department for Professional and Relevant SAIs,  
INTOSAI Development Initiative (IDI)

Supreme Audit Institutions (SAIs) make a difference in the lives of citizens by strengthening the accountability, transparency and integrity of government and public sector entities, demonstrating ongoing relevance to citizens, parliaments and other stakeholders and leading by example in being effective, transparent, accountable and inclusive institutions. The International Organization of Supreme Audit Institutions (INTOSAI), a membership organisation of 194 SAIs from all over the world, recognised the importance of 2030 Agenda for Sustainable Development and included SDGs as cross cutting priority 2 in its Strategic Plan 2017–2022. INTOSAI called upon member SAIs to contribute to the follow-up and review of the SDGs within the context of each nation's specific sustainable development efforts and SAIs' individual mandates.

In this context, SAI Russia's audit on the topic of "Analysis of the Russian Public Administration System related to the implementation of the Sustainable Development Agenda for the period of 2019 and the past months of 2020" is a timely and relevant response to a matter of both global and national importance. The audit framework examines critical aspects related to integration of SDGs in the national context, means of implementation for SDGs and preparedness in relation to a monitoring system for SDGs. This framework is very well aligned to the framework for voluntary national reviews (VNRs) and the framework recommended in IDI's guidance on audit of preparedness for implementation of SDGs.

As a contribution to INTOSAI and SAI efforts, the INTOSAI Development Initiative (IDI)<sup>1</sup>, in cooperation with INTOSAI KSC, launched the 'Auditing SDGs' initiative to support SAIs in conducting high quality audits of SDGs. As a part of this initiative 73 SAIs and one sub national audit office in Africa, Asia, Caribbean, Europe, Latin America and the Pacific conducted performance audits of preparedness for the implementation of SDGs. These audits follow a whole of government approach to examine how governments have integrated 2030 Agenda in the national context. Based on the VNR framework, the audit model included looking at the setting up of institutional frameworks, mechanisms for policy coherence, means of implementation, leaving no one behind, mechanisms for follow and review and multi stakeholder engagement.

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1. The INTOSAI Development Initiative (IDI) is a not-for profit, autonomous INTOSAI body, established in Norway, mandated to support Supreme Audit Institutions (SAIs) in developing countries to sustainably enhance their performance and capacity. IDI's Strategic Plan 2019-23 sets out its vision of effective, accountable and inclusive Supreme Audit Institutions making a difference in the quality of public sector governance and service delivery for the value and benefit of citizens.



The results of these audits are documented in an IDI publication titled 'Are Nations prepared for implementation of the 2030 Agenda' – Supreme Audit Institutions Insights and Recommendations<sup>2</sup>. This publication was launched at a joint meeting of IDI and UNDESA at UN Headquarters in July 2019. The results reported till date show that SAIs have urged national governments into action, where there wasn't any, provided independent oversight on the implementation of 2030 Agenda in national context, made recommendations for enhancing preparedness and implementation of 2030 Agenda and contributed to raising awareness amongst citizens and stakeholders on the significance of implementing 2030 Agenda. In some instances, SAIs have been consulted in the VNR process.

IDI consultations with SAIs & stakeholders and the Moscow Declaration at the recently concluded INTOSAI Congress indicate a continuing interest and will amongst SAIs to contribute to follow up and review of implementation of SDGs.

IDI and its partners decided to start the support process by developing IDI's SDGs Audit Model (ISAM), which provides a model for audits of SDG implementation <https://www.idi.no/en/isam>. ISAM is based on ISSAIs and encourages SAIs to take a whole of government approach in examining progress towards achievement nationally agreed targets linked to SDG targets. ISAM urges SAIs to examine central SDG principles like coherence, multi stakeholder engagement and no one left behind, in examining achievement of outcomes. ISAM encourages SAIs to explore the use of data analytics at different stages of the audit.

Even as we prepared to pilot ISAM through cooperative and pilot audits, the entire world faced an unprecedented health, humanitarian and economic crisis due to the global outbreak of COVID 19. As nations respond to this crisis, SAIs have a crucial role to play in providing external independent oversight to ensure effectiveness, accountability, transparency and inclusiveness of COVID-19 response actions. As COVID-19 response actions are also linked to the implementation of SDG targets and the 2030 Agenda, IDI, together with its partners, decided to combine the objectives of supporting audit of implementation of SDGs and SAIs staying relevant in Covid-19 times by focusing on areas affected by the crisis.

The immense relevance of strong and resilient public health systems, the importance of an integrated approach, the sharpening of inequalities during such pandemics and fears of vulnerable sections being left behind are issues that require SAI enquiry. One of the ways in which SAIs could provide a relevant audit response, would be to examine government efforts to strengthen capacities for early warning, risk reduction and management of national and global health risks (SDG target 3D).

IDI will partner with INTOSAI KSC, INTOSAI regions (ASOSAI, ARABOSAI, CAROSAI) and other key stakeholders to pilot a cooperative audit with the main objective of contributing to strong and resilient national public health systems that lead to good health and wellbeing for all. Within this overall objective, one of the key outcomes would be

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2. <http://www.idi.no/en/elibrary/cpd/auditing-sustainable-development-goals-programme>



to see more equitable access to public health systems and prioritization of vulnerable sections e.g. women, people with disabilities, the poor, etc. The audit framework for this audit will be based on ISAM and the IDI will use a 10-step cooperative audit support model to provide holistic support to SAIs throughout the audit.

IDI-OLACEFS are also piloting ISAM through the Cooperative Audit of Sustainable Public Procurement (linked to SDG 12.7) using data analytics. This audit will also examine the issues of sustainable public procurement during emergencies such as COVID-19.

Recognising 'Leave no one Behind' as a key principle of the 2030 Agenda, IDI will also support two SAIs in auditing a crucial issue related to gender equality - 'Elimination of Intimate Partner Violence Against Women'. Emerging data shows that since the outbreak of COVID-19, intimate partner violence has intensified. Recognising the need to address a long ongoing global pandemic of violence against women, ISAM contains a main illustration on 'audit of national targets linked to elimination of violence against women (SDG 5.2)'. IDI plans to support SAIs of Serbia and Uganda in conducting this audit in their national context.

We believe that it is extremely important for SAI Russia and all other SAIs to continue to stay relevant by auditing emerging issues like e.g. implementation of SDGs. Looking at the future from where we stand, our advise is

- Select SDG targets that are high priority and relevant in your local context
- Build a portfolio of SDG topics to audit in the short term, middle term and long term. Integrate this portfolio with your annual audit plan.
- Take proactive measures to interact with the state and non-state actors in auditing implementation of SDGs. Engage actively in the VNRs in your local context.
- Develop professional capacity and relook organisational systems to ensure that your SAI can take a whole of government approach to conduct high quality (as per standards) audits of SDGs implementation:
- Explore solutions for leveraging on technological advancements e.g. use data analytics in the audit process
- Focus on outcomes and key SDG principles i.e. coherence, multi stakeholder engagement and leave no one behind.
- Focus on the impact of your audits of SDGs implementation throughout your audit process. Put in place mechanisms e.g. building stakeholder coalitions, follow up etc to enhance audit impact.



Vera Barinova

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Centre for economic modelling of energy and environment,  
Russian Presidential academy of national economy  
and public administration (RANEPA)

This topic is extremely relevant in the modern world. Social and political instability, economic crisis, vulnerability in the face of new challenges in education and healthcare, as well as climate change that entail the risk of environmental disasters and catastrophes require a comprehensive approach to problems with a focus both on economic growth and all the components of sustainable development.

Also, recent events have shown that a number of challenges to sustainable development require coordinated efforts of all countries around the world. The concept of sustainable development and the Sustainable Development Goals (SDGs) can become a consolidating force in this process, enabling countries to make concerted efforts to achieve the SDGs. At the same time, they will be able to develop national priorities, easily translate the goals and objectives of sustainable development to the national context.

We can positively assess the fact that the Report treats sustainable development in full accordance with the international interpretation of this concept. In Russia, for a long time, the environmental component prevailed, while sustainable development was reduced to issues of environmental protection.

On the other hand, in the absence of direct references to the SDGs in regulatory documents, the authors of the report had to adapt and oversimplify the analysis. The Report covers social, economic and environmental aspects separately.

In my opinion, the first and most important conclusion here is that Russian laws and regulations do not establish the imperative of sustainable development, while the national goals are not linked to the SDGs. Further analyses of the main principles of social policies, economic regulation and environmental issues overlap significantly, but in fact, it is not an analysis of the integration of the Sustainable Development Agenda. The search for matches between legal documents and the Sustainable Development Goals overly simplifies the vision of sustainable development. First, denying a comprehensive vision and violating a holistic approach to the SDGs, and secondly, losing some aspects of the SDGs that are revealed not so much in the short or the full wording of the goals themselves, but in the list of objectives and target indicators.

Such an analysis allows a formal assessment of the prioritization of the SDGs at the national level, which can be clearly seen in the figure Correlation between the SDGs and National and Federal Projects. It shows that SDGs 4, 11, 8, 9, that is, the economy and education, are paramount. This is generally consistent with the previous direction of the country's development, so, in my opinion, the link with sustainable development

is minimal. The SDGs have not served as a basis for setting these priorities, but they were historically determined and conditionally correlate with the SDGs. However, such a formal approach often leads to a conclusion that all the SDGs in Russia are somehow taken into account/achieved, which is clearly not true.

The authors conducted an interesting analysis of international practices in preparing public administration systems for the integration of the Sustainable Development Agenda. On its basis together with the recommendations of INTOSAI, they identified the main assessment priorities and criteria to evaluate whether public administration systems are adequate to implement the SDGs. This is an important step towards creating a system for monitoring the achievement of the SDGs in Russia.

The report does not cover any information about the work of the Russian Sustainable Development Solutions Network (SDSN), although some of its participants and followers are mentioned. The network unites universities and non-profit organizations in Russia and has a broad pool of experts who launch, promote and participate in major SDG implementation initiatives in Russia.



Nelson Shack Yalta  
Comptroller General of the Republic of Peru

The delicate situation that the planet is currently going through, as a result of the pandemic of the novel coronavirus COVID-19, has only highlighted the importance of the Sustainable Development Goals (SDGs) of the 2030 Agenda for Sustainable Development, since it has put a spotlight on the precariousness and fragility of the advances achieved in issues such as access to quality health (SDG 3) or having a decent job (SDG 8). Now more than ever, we must spare no effort to achieve the goals set.

The 2030 Agenda is a development plan that goes beyond a results framework, as was the case with the Millennium Development Goals, it is a way to achieve a new vision of how we as a society want to live in the future. Although its 17 SDGs and the 169 targets that make them up were formulated at the global level, it is essential to adapt them in order to define national targets according to the priorities and circumstances of each country.

It is in this scenario that the role of the Supreme Audit Institutions (SAIs) takes on particular relevance, as they can make contributions at all stages of the process, auditing both the preparation for implementation of the SDGs and the implementation itself; and ensure that the tools used to monitor and follow up on progress are appropriate.

SAIs have several options for conducting this evaluation, for example using performance audits to determine the economy, efficiency and effectiveness of different government programs in place to achieve the SDGs; or using GUID 9020 for public policy evaluation. In general, we can talk about the 4 INTOSAI approaches:

- Audit national governments on the implementation of the SDGs
- Conduct performance audits that contribute to the SDGs;
- Evaluate and support SDG 16; and Be a model entity for transparency and accountability.

It should be noted that the relevant role of the SAI has been recognized by the United Nations through two General Assembly resolutions (Resolution N66/209 of December 2011 and Resolution N69/228 of December 2014) even before the approval of the 2030 Agenda. Within INTOSAI itself, the organization's Strategic Plan 2017–2022 reflects the importance of this topic in its Cross-cutting Priority No. 2, which seeks to contribute to the follow-up and review of the SDGs in the context of the sustainable development efforts specific to each nation and the mandates of each SAI. Recently, all SAIs of the world reiterated their commitment to support the implementation of the SDGs by signing the Moscow Declaration in 2019, which highlights the role of SAIs.

The recognition of the importance of SAI activity in relation to SDGs has also been reflected at the level of regional organizations. Thus, in the Organization of Latin American

and Caribbean Supreme Audit Institutions (OLACEFS), which I have the honor to chair, the topic has been incorporated within Goal 4 of the OLACEFS Strategic Plan 2017–2022, which has as its Strategy 4.4 the “Promotion of SDGs at the regional level and the role of SAIs in achieving the 2030 Agenda”.

The commitment at regional level to the SDGs in Latin America, reiterated by the SAIs of the region through the signing of documents such as the Declaration of Cuzco (2014) and the Declaration of Punta Cana (2016), has been manifested in various concrete actions. It is worth highlighting the 18 coordinated performance audits carried out by the SAIs of the region, all of them on issues related to the different SDGs.

In particular, we can highlight the recently completed coordinated audit of government preparedness for the implementation of SDG 5, Gender Equality. Eighteen audit institutions participated (16 SAIs from the continent, 1 sub-national audit institution and 1 European SAI), and 15 national governments were found to have achieved a 65% degree of effectiveness in preparing for the implementation of SDG 5. However, this evaluation revolved around the preparation of the governments around the axes of planning, follow-up and financing, finding that of the three, the greatest weakness is in that of financing, in which the governments of the participating SAIs have only achieved a degree of effectiveness of 47 %.

In this line, OLACEFS is working closely with the INTOSAI Development Initiative (IDI) to conduct a pilot cooperative audit applying the recently launched IDI’s SDGs Audit Model (ISAM), which will involve 14 SAIs from Latin America, and will be coordinated by the SAI of Costa Rica. This is the Cooperative Audit on Sustainable Public Procurement using Data Analytics (CASP), which aims to strengthen sustainable public procurement practices through audits with the required quality, on the implementation of agreed national targets, linked to target SDG 12.7 “Promote public procurement practices that are sustainable, in accordance with national policies and priorities”. The pandemic that the world is going through has required the adaptation of this cooperative audit, both at the operational level (creation of an online work area, rescheduling of deadlines, etc.), and at the level of the contents themselves, since all the issues to be evaluated with respect to Target 12.7 must also consider the resilience of the systems used to function properly in a crisis context, as well as the way in which crisis contexts affect factors such as the inclusion of the most vulnerable and engagement with stakeholders.

Another noteworthy regional initiative is the development of several Mass Open Online Courses (MOOC) on topics related to SDGs and performance audits, in order to develop the capacities of the region’s auditors in this area. Among them, it is worth highlighting the MOOC “Sustainable Development Goals and Supreme Audit Institutions: Introduction to Sustainable Development Goals”, launched in 2019, and developed by the Capacity Building Committee (CCC) and the Special Technical Commission for the Environment (COMTEMA) of OLACEFS (both bodies chaired by the SAI of Brazil), with the support of the Executive Secretariat, led by the SAI of Chile, and the German Cooperation Agency (GIZ). The SAI of Peru recognizes and prioritizes every opportunity to strengthen

the institution's human talent, particularly on issues of the relevance and importance of SDGs, which is why the aforementioned virtual course was attended by approximately 3,000 staff members of the SAI of Peru.

But strengthening knowledge about SDGs is only one part of the work done by the SAI of Peru with regard to SDGs. In 2019, the Office of the Comptroller General of the Republic of Peru and the National Control System performed 25,139 control services, of which 17,025 were related to SDGs, that is, 68 %. During this period, all SDGs were covered by some control service, with the execution of simultaneous control being particularly noteworthy.

Likewise, at present, all control reports issued by the SAI of Peru indicate to which SDG the audited matter is related, so that the strategies of control services to the implementation of SDGs are strengthened. Such is the importance that the SAI of Peru attributes to the SDGs that during the implementation of its [Observatory of SAI Initiatives for Monitoring and Control of Public Funds in the Framework of COVID-19](#) the main SDG related to initiatives regarding public funds for COVID-19 have been linked.

Among the upcoming activities to be implemented by the SAI of Peru to strengthen its role regarding SDGs, coordination is underway with the National Center for Strategic Planning (CEPLAN) of Peru, the entity in charge of monitoring and follow-up of SDGs in Peru, in order to coordinate the audit of compliance with the implementation and monitoring of SDGs.

Furthermore, the SAI of Peru is committed to taking a regional leadership role on SDG 3 "Health and Welfare". Although the SAI of Peru had already identified SDG 3 as a key point of study since 2019 and had begun preparations to conduct studies and coordinated audits, the pandemic affecting the world has only highlighted the importance of the topic. This became particularly evident during the concurrent control work [carried out](#) by the SAI of Peru during the health emergency.

SAIs around the world must continue to focus their efforts to ensure the proper implementation of SDGs. In this sense, the Office of the Comptroller General of the Republic of Peru will always be willing to cooperate and share information on this issue.



# International Practice

# Best International Practices in the public audit of the SDGs

Sustainable development has increasingly become one of the key aspects in the work of Supreme Audit Institutions (SAIs). The UN [highlights](#) that the mandate to perform comprehensive and extensive evaluation of public policies as well as of correlations between particular policies and their outcomes allows SAIs to give an additional impetus to the achievement of national development goals and the 2030 Agenda based on 17 Sustainable Development Goals (SDGs).

The International Organization of Supreme Audit Institutions (INTOSAI) is also [committed](#) to help national SAIs in their meaningful contribution to the success of the SDGs implementation. The role of SAIs in reviewing and monitoring the implementation of the SDGs was one of the focal themes at INCOSAI XXII in Abu Dhabi in 2016 that articulated the following 4 approaches of the audit community with regard to the sustainable development:

- assessing the preparedness of governments to implement the SDGs;
- undertaking performance audits in the context of the SDGs;
- contributing to the implementation of SDG 16 that envisages effective, accountable and transparent institutions;
- possibilities for SAIs to act as models of transparency and accountability in their own professional practice.

Currently, over 100 states have shown interest in carrying out SDG-related audits. Most of the following international best practices concern auditing the preparedness of governments to implement the SDGs (India, Indonesia, Canada, Colombia, Chile) and integration of the Sustainable Development Agenda in the strategic planning of the SAIs activity (Kuwait, Portugal, Finland). At the same time, several countries have already performed thematic SDG audits, including an assessment of budgetary expenditures (France) or a performance audit of a particular SDG (India, South Africa).



# Republic of India

## The Office of the Comptroller and Auditor General of India



### 1. Report “Preparedness for the Implementation of Sustainable Development Goals”

2019

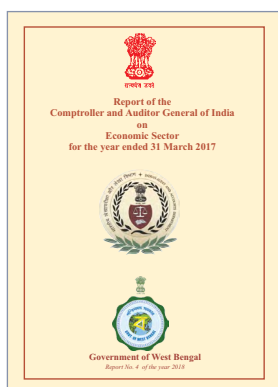
The audit objective was to assess the preparedness of the Government for the implementation of SDGs. The audit covered the following aspects:

- how well the national legislation was adapted to 2030 Agenda;
- identification and mobilization of resources and capacities;
- creation of a mechanism to monitor and report on progress.

The preparedness of seven states was audited with Goal 3 (Good Health and Well-Being) selected for detailed examination of preparedness.

The SAI came to the conclusion that the Government of India 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 organized, two planning documents been released (Three Year Action Agenda and the Strategy for New India @ 75), goals and targets were harmonized with the existing programmes in ministries and agencies. Similar initiatives have also been carried out in the seven selected states. Steps have also been taken to better mobilize domestic resources and make public expenditures more efficient. Projections for funds required for implementing the Three Year Action Agenda have been made. The National Institution for Transforming India (NITI Aayog) that is responsible for overseeing implementation of the SDGs has developed the SDG India Index and Dashboard in 2018 based on 62 priority indicators for rapid assessment of the SDG implementation in the states and union territories.

However, the audit highlighted several aspects that require attention and remedial action. Thus, both at the central and state levels, policy documents in the context of the SDGs are still being developed. A roadmap with defined milestones aligned with the UN SDG Targets is yet to be prepared. Integration of the SDGs into the accounting and budgeting framework was still to be done at the federal level and in most of the states. There was a delay in several key tasks' implementation such as development of indicators and monitoring frameworks in the states.



## 2. Report on Economic Sector for the year ended 31 March 2017 (Government of West Bengal, India)

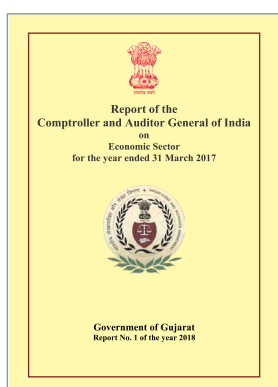
2018

The SAI examined West Bengal Government's steps on SDG implementation.

Two of the five targets set to be achieved under Goal 7 (Ensure access to affordable, reliable, sustainable and modern energy for all):

- to ensure universal access to affordable, reliable and modern energy services;
- to increase substantially the share of renewable energy in the global energy mix.

The SAI indicates that the State Action Plans on Climate Change and Renewable Energy Policy of the State were not reformulated to achieve the objectives set out in the SDGs. In such circumstances, energy from renewable energy sources will not get the attention envisaged in the SDGs.



## 3. Report on Economic Sector for the year ended 31 March 2017 (Government of Gujarat, India)

2018

One of the objectives under Goal 14 "Life below water" was to effectively regulate harvesting and over fishing, unregulated and unreported fishing, destructive fishing practices and implement science based management plans in order to restore fish stocks in the shortest time feasible to levels that can produce maximum sustainable yield

as determined by their biological characteristics by the year 2020.

Section 7 of the Gujarat Fisheries Act, 2003 prescribes that the State Government may regulate, restrict or prohibit fishing in any specified area to conserve fish and to regulate fishing on scientific basis and to maintain law and order in the sea and on shore.

The report indicates that by May 2017 no specific notification with regards to Section 7 of the Act has been issued by the Government of Gujarat. The office of the Commissioner of Fisheries stated that the process of issuing requisite notification had been initiated, but the SAI didn't find the reply convincing.

# Republic of Indonesia

## The Audit Board of The Republic of Indonesia



### Performance audit report of the preparedness for implementation of SDGs in Indonesia

The audit findings show that the Government of Indonesia has achieved significant results in preparing for the SDGs implementation.

In particular, the Government has done the following:

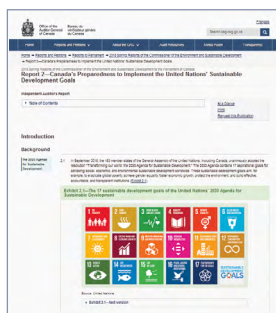
- has begun to raise awareness of the SDGs implementation in Indonesia;
- has established key implementation policies towards achieving the SDGs in Indonesia;
- has a mechanism to identify sources of funding for the implementation of the SDGs programs in Indonesia;
- has a mechanism to ensure that the budget related to the 94 SDGs targets is included as part of the National Medium-Term Development Plan priority programs;
- has identified the non-financial resources to support implementation, monitoring, and reporting of SDGs;
- has a plan to distribute duties and responsibilities for monitoring, follow up, review, and reporting on the progress in the SDGs implementation;
- has metadata on performance indicators to monitor, evaluate, and report on the SDGs implementation;
- has prepared a participatory mechanism for Non-State Actors to monitor, follow up, review, and report on the achievement of the SDGs.

At the same time the SAI indicated that there were improvements that the Government can make:

- to develop a policy that ensures the coherence of SDGs implementation across multiple government cycles;
- the institutional mechanisms to support the implementation of cross-sectoral policies and integration of the three dimensions (Economic, Social, and Environmental);
- the establishment of a policy related to quality budgeting and expenditures;
- the data disaggregation at the district / municipality level.

# Canada

## Office of the Auditor General of Canada



### Report “Canada’s Preparedness to Implement the United Nations’ Sustainable Development Goals”

2018

The SAI indicates that even though Canada is a developed country, it still has significant challenges in many areas covered by the SDGs:

- in 2015 almost 5 million Canadians, or one in seven people, lived in poverty (this number included over 1 million children);
- in 2014 women reported over 1,2 million violent incidents, including physical assault, sexual assault, and robbery;
- between 1990 and 2015 Canada’s greenhouse gas emissions increased by 18 %.

Seven organizations were audited and five of them were in charge of the preparations to implement the 2030 Agenda on behalf of the Government of Canada. The SAI concluded that the Government of Canada was not adequately prepared to implement the 2030 Agenda for Sustainable Development. There was no federal governance structure based on clearly articulated departmental roles and responsibilities. National consultation and engagement to the 2030 Agenda was limited: the SAI found that the five organizations in charge of the preparations had not developed a comprehensive communication plan and engagement strategy. There was no implementation plan with a system to measure, monitor, and report on progress nationally. Statistics Canada had developed a data framework to measure results on the 232 global indicators. However, results were not available because the data had not yet been compiled.

### Activities and Events Carried out by the State Audit Bureau of Kuwait in the Field of Sustainable Development

Since the adoption of Abu Dhabi Declaration and the endorsement of Sustainable Development Goals (SDGs) by INTOSAI, the State Audit Bureau of Kuwait (SAB) has carried out several activities in this field. They are as follows:

- **Assigning a specialized team for SDG follow-up:**
  - The State Audit Bureau of Kuwait has established a specialized team for following up on the SDGs, which included members from SAB with different audit specializations (e.g., post-auditors, performance auditors, and engineers).
- **Spreading awareness and introducing the role of the State Audit Bureau in following up the implementation of Sustainable Development Goals:**
  - The different audit teams of SAB participated in introductory workshops held by the "Standing National Steering Committee on the Implementation of the 2030 Agenda for Sustainable Development", along with a number of stakeholders and entities concerned with SDG implementation. More than (150) SAB auditors have participated in the workshops during the period from October to November 2017.
  - Participating in SAB internal awareness-raising activities, i.e. the Youth Forum which was held in SAB headquarters on November 27, 2017, in order to introduce the work of the Team and to spread awareness of SDGs among the participants of the Forum. To that end, a presentation has been

### Activities and Events Carried out by the State Audit Bureau of Kuwait in the Field of Sustainable Development

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- Assigning a specialized team for the follow-up on the SDGs that included members from SAB with different audit profiles.

- Raising awareness and introducing the role of the State Audit

Bureau in following up the implementation of the SDGs:

- auditors of SAB participated in introductory workshops on sustainable development held by the "Standing National Steering Committee on the Implementation of the 2030 Agenda for Sustainable Development";
- in February 2018 SAB held an introductory seminar for SAB employees in order to raise awareness of the SDGs and focus on the role of SAIs in following up the Goals;
- in March 2019 SAB held a seminar regarding the implementation of the 2030 Agenda for Sustainable Development with participation of several competent entities and stakeholders; introductory leaflets and other products regarding the SDGs are published.

Training and building technical capacity:

- incorporating SDG-related training programs into SAB Training Plan;
- holding several training programs for SAB staff with the participation of experts and relevant specialists from SAB and other SAIs;
- participating in the Research Project Audit on Implementation of SDGs held by the Asian Organization of Supreme Audit Institutions as well as in sustainable development conferences organized by international organizations and various SAIs.

Developing a database for information and material related to sustainable development (publications and reports).

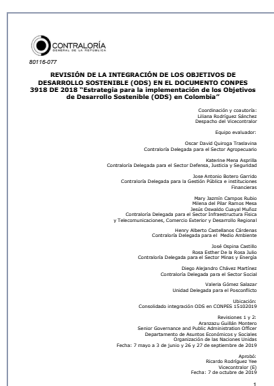
Publishing reports and articles:

- in October 2019 a report was prepared regarding the preparedness of Kuwait for implementing the SDGs;

- an article was published in the journal of the Arab Organization of Supreme Audit Institutions regarding the role of SAIs in assessing governments' role in the implementation of the SDGs.

## Republic of Colombia

### The Office of the Comptroller General of the Republic of Colombia



#### Evaluation of the SDGs integration into the Strategy for the implementation of the SDGs of the National Council on Economic and Social Policy (CONPES)

October 2019

In March 2018 the Colombian Government approved the Strategy for the implementation of the SDGs, which included national goals and key indicators within the 2030 Agenda. The Office of the Comptroller General evaluated how precisely the national

indicators were defined in comparison with the UN General Assembly Resolution A/RES/71/313 “Work of the Statistical Commission pertaining to the 2030 Agenda for Sustainable Development”.

The audit revealed that 53 % of 174 indicators within the Strategy correspond to the global indicators of the 1st level (data for analysis is available as well as international evaluation methodology), 35 % correspond to the 2nd level indicators (international evaluation methodology is available, though not all the necessary data is acquired with due intervals), 10 % correspond to the 3rd level indicators (neither methodology nor data are available) and 1 % of indicators were not assessed.

28 % of the indicators included in the Strategy completely correspond to the global ones, 39 % are partially compatible but present methodological discrepancies, and 60 % are not associated with any global indicator though reflect the extent to which a corresponding SDG is achieved. Most discrepancies in the indicators were identified regarding SDG 15 “Protect, restore and promote sustainable use of terrestrial ecosystems” and SDG 17 “Strengthen the means of implementation and revitalize the global partnership for sustainable development”.

The SAI concluded that national targets and indicators defined in the Strategy only corresponded to the minimum standards and required further adjustments on the basis of additional information and statistical instruments which would allow for a more detailed

subdivision (for example, according to a territorial logic) and greater specification regarding human rights, citizen participation and inclusion.

The SAI identified all the discrepancies between the national Strategy and global indicators and reported them to the Government so as to take them into account in the decision-making process.

## Portuguese Republic

### Court of Auditors of Portugal



#### 1. The strategic plan for 2020–2022

2019

According to its Strategic Plan and mission, the Court of Auditors of Portugal contributes to the sustainable development of public finances.

As a priority, the Court of Auditors have identified response to specific risks and problems related to the implementation of the Sustainable Development Goals, transition to a digital society, as well as impact of demographic evolution and climate change.

The Court of Auditors has been tasked with assessing the efficiency of public policy and the achievement of several Sustainable Development Goals. The commitment of the Court of Auditors to the SDGs implies the adoption of an integrated systematic approach to auditing the implementation of the SDGs. This approach can be applied in several ways: by mainstreaming the SDGs in most ongoing activities or by identifying risks during relevant audits. Climate change and its effects, such as environmental sustainability problems, desertification and water scarcity, or increasing the frequency and risk of extreme natural events, are the new challenges for the financial system at the national level and able to jeopardize interactions at the international level.



## 2. Sharing experiences about auditing for SDGs. A view from Different Regions. 1st EUROSAI–AFROSAI Joint Seminar – Outlook, Lisbon

November 21-22, 2019

The Court of Audit of the Republic of Portugal organized the 1st Joint Seminar of the European and African Organizations of Supreme Audit Institutions (EUROSAI and AFROSAI) on the Sustainable Development Goals.

The seminar was held in fulfillment of the commitments made by SAIs in the Moscow declaration of 2019 to provide independent external oversight of the achievement of nationally agreed targets including those linked to the SDGs.

The seminar participants concluded that it is of key importance to assess government's performance in achieving national goals and targets, thus contributing to ensure that future generations needs are considered in policy making. Diverse approaches and methodologies to assess preparedness of governments and auditing SDGs' implementation are available, including assessing public financial management, the "whole of society approach" and the engagement of citizens. Members of the organizations are committed to continue sharing information and cooperating on the SDGs audit and evaluation, as well as on related capacity building activities.

## Republic of Finland

### National Audit Office of Finland



## 1. Strategy for 2019–2023

The Strategy of the National Audit Office of Finland is based on the Sustainable Development Goals. The mission of the SAI is to enable sustainable development of central government finances.

According to the Strategy, NAOF audits focus on the following: anticipation and risk management, ethical good governance and internal control, quality of legislation, administrative reforms, digitalisation and sustainable development, as well as the implementation of the 2030 Agenda for Sustainable Development on the national level.

The SAI itself is structured based on the mission and the Strategy, its main activities include sustainable public administration and sustainable public finance.





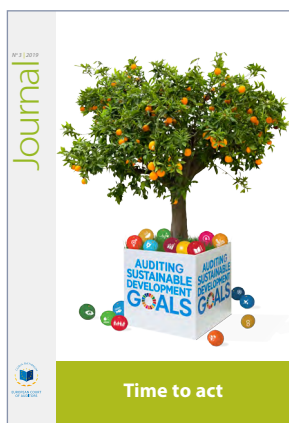
## 2. “Promoting sustainable development” Audit Report

2019

The audit has been carried out in accordance with the performance audit guidelines issued by the National Audit Office of Finland. The purpose of this audit was to analyse information on how the Government has planned, steered, monitored and assessed the promotion of sustainable development. It focused on updating the working methods to promote sustainable development.

The SAI concluded that certain of ministries made sustainable development one of the core themes in their policies. But they should analyse more systematically whether their activities promote the SDGs.

The monitoring and analysis of the efforts of the Government of Finland to promote sustainable development will be carried out by the SAI in the long-term. This decision is based on the strategy adopted by INTOSAI, in which sustainable development is a focus area.



## 3. “The joy and pain of training on Sustainable Development Goals” //

The European Court of Auditors Journal, №3

2019

The article by Vivi Niemenmaa, the Principal Performance Auditor of the SAI Finland, analyzes approaches to training on SDGs audit. Unlike Millennium Development Goals, SDGs are universal, meaning that each country should interpret the goals in the context of their own country. A detailed explanation is given that these goals are no less relevant for developed countries than for developing ones.

The article presents the basics of the SDGs audit:

- assess the governments’ preparedness to implement the SDGs;
- performance audits on key government programs that contribute to specific aspects of SDGs;
- assessing and supporting the implementation of SDG 16, especially 16.6. on effective, accountable and transparent institutions, and SDG 17 concerning partnerships and means of implementation.

# French Republic

## Cour des comptes



### “The efficiency of budget allocations for sustainable development” report

September 2016

The audit was conducted at the request of the Senate Finance Committee and covered the period of 2010–2015. The Cour des comptes found that expenditures for sustainable development unfavorable measures were steadily growing. They far exceeded the costs of environmentally-friendly events. Thus, their impact

can be reduced to nothing, despite the collective efforts to achieve the Sustainable Development Goals.

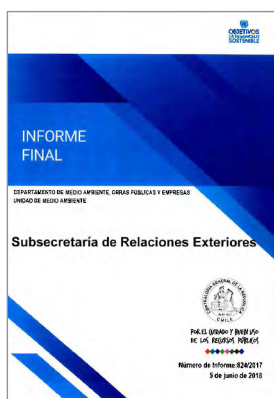
The Cour des comptes made several recommendations:

- to reformulate the objectives of budget allocations in terms of environmental protection and to ensure more accurate monitoring;
- to present in a special report annexed to the draft Budget Law, for each of the budget allocations for environmental protection, the latest assessment available of the achievement of its objectives;
- to ensure coherence of all allocations related to sustainable development.

# Republic of Chile

## The Office of the Comptroller General of the Republic of Chile

As per INTOSAI General Secretariat request dated November 14, 2019 the SAI elaborated [a report](#) on all the activities aimed to assist the implementation of the UN 2030 Agenda for the sustainable development and the SDGs, in particular. The SAI initiated 5 audits on the topic in 2016–2019, 2 of which are still not completed.



## Audit report on the government preparedness to implement SDGs

june 2018

The audit aimed at comprehensive assessment of the preparedness of the Government of the Republic of Chile to implement the Sustainable Development Goals and implied auditing the Ministry of Foreign Affairs in charge of the National Council for the 2030 Agenda Implementation, as well as its constituent government bodies, including the Ministry of Presidential Affairs, the Ministry for Social Development, the Ministry of Economy, Tourism and Development.

The audit results showed, in particular, that many mechanisms for intergovernmental cooperation, including the technical working group, the government SDG network, commissions on social, economic and ecological issues, the working group on development indicators, the working groups on SDG 16 and SDG 17, established to involve government bodies and other stakeholders in the 2030 Agenda implementation, were not formalized. In this regard the Foreign Ministry was recommended to allocate functions and authorities within a single organizational structure, and to develop an instrument to register all the decisions and actions of the collective bodies.

The audit also showed that the Ministry of Foreign Affairs lacked instruments and ways for standardized registration of SDG implementation activities of each government institution individually. Each government agency had its own mid-term and long-term plans which were not directly related to the 2030 Agenda but were closely connected with the SDGs implementation and defined the corresponding authorities and responsible parties.

The Foreign Ministry was recommended to elaborate a single mechanism for planning mid-term and long-term activities of all the government agencies involved and to ensure that the National Council presented necessary information to the President and acted as single coordination body for the implementation of the SDGs.

# South Africa

## The Office of the Auditor General of South Africa



### Consolidated General Report on National and Provincial Audit Outcomes 2018–2019

2019

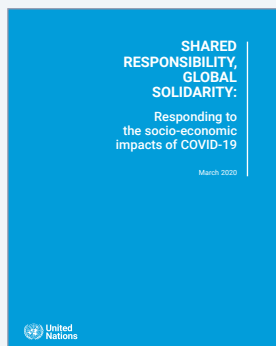
The Public Finance Management Act (PFMA) consolidated general report is based on the audit of the government on national and provincial levels. In accordance with SDG 11 Sustainable cities and communities, SAI South Africa reviewed projects funded through the human settlement development grant and the urban settlement development grant. The programme budget over five years amounted

to R153 billion (\$9 billion).

The national, provincial and local governments spent 99,6 %. The actual performance from 2014 to 2019 was 449 873 out of 533 489 (84 %) of buildings completed and 256 482 out of 294 406 (87 %) of construction sites. SAI South Africa identified the following key findings on projects funded through the said grants: poor quality of houses built by contractors; project management by relevant public bodies and contractors was not adequate; significant delays in delivery against project schedules with an average delay period of 24 months.

# Case Studies

## Shared responsibility, global solidarity



The COVID-19 crisis will have a negative effect on the implementation of the 2030 Agenda for Sustainable Development and the Paris Agreement on Climate Change. The most vulnerable, including women, children, the elderly, will be hit the hardest.

The report of the UN Sustainable Development Group (UNSDG) briefly describes the impact of the pandemic on the implementation of each of the Sustainable Development Goals.

[Full report](#)

## COVID-19 demands innovative ideas for financing the SDGs

The study of the Center for Strategic and International Studies focuses on global challenges for achieving the SDGs arising from the COVID-19 pandemic. The report says that no country is capable of reaching all 17 SDGs by 2030, unless collective action is taken to find solutions to the crisis. Even before the spread of COVID-19, the SDGs underfunding amounted to \$2.5 billion dollars annually. Today, it has increased even more.

[Full report](#)

# RSPP's Sustainable Development Indexes 2019: Responsibility and Transparency, Sustainable Development Vector

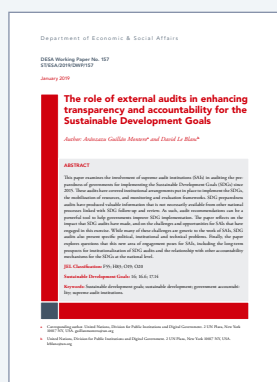


The Russian Union of Industrialists and Entrepreneurs (RSPP) has been publishing its Sustainable Development Indexes every year since 2014. The goal of the project is to develop a toolkit for an independent assessment of corporate sustainable development and social responsibility performance.

The project involves two indexes: the Responsibility and Transparency index that relates to information disclosures and the Sustainable Development Vector index that shows how corporations perform in the area of sustainable development and social responsibility.

[Full report](#)

## The role of external audits in enhancing transparency and accountability for the Sustainable development Goals



The UN Department of Economic and Social Affairs (UNDESA) Working Paper examines the role of Supreme Audit Institutions (SAIs) in auditing the preparedness of governments for implementing the Sustainable Development Goals (SDGs) since 2015. It analyses institutional arrangements put in place to implement the SDGs, the allocation of resources, as well as monitoring and evaluation frameworks. The authors also focused on transparency and accountability in the implementation of the SDGs.

[Full report](#)

# Statistical Indicators of Inclusive and Sustainable Industrialization



A UNIDO report covers the progress in achieving specific industrial development tasks of the 2030 Agenda for Sustainable Development as well as the six SDG 9 indicators that fall within the UNIDO's responsibility. Unlike the previous 2017 report that outlined basic industrial development trends in the SDGs context, this one analyses the recent changes by regions exploring major directions in manufacturing, their contribution to the development, employment and impact on the environment.

[Full report](#)

## In brief: United Nations sustainable development cooperation

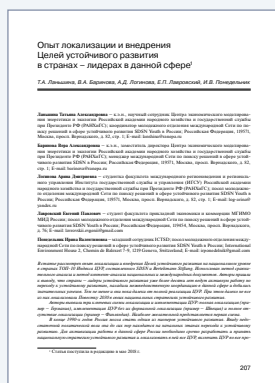


The UN Sustainable Development Group reviews the new [UN Sustainable Development Cooperation Framework, 2019](#), summarizing key changes: from assistance to cooperation, from individual to a collective and coherent response, from separate, sectoral issues to integration of the SDG, from an initial analysis to a regular assessment, from a standard model to a tailored one, from partners in implementation to partners in solutions.

[Full report](#)



# Experience of Sustainable Development Goals Localization and Implementation as Demonstrated by Leading Countries



The article examines the experience of Sustainable Development Goals localization and implementation at the national level by the Top 10 countries included in the SDG index developed by SDSN and BertelsmannStiftung.

The authors believe that the leading countries started their sustainable development transition efforts over ten years ago, established relevant interagency cooperation and achieved remarkable progress. However, not all of them integrated the 2030 Agenda into their national sustainable development strategies. The authors of the paper also focused on Russia that in the late 1990s had a chance to become a pioneering country in terms of sustainable development, but several factors, which are also described in the article, impeded that progress.

[Full report](#)

# Towards achieving the Sustainable Development Goals in the UNECE region: A statistical portrait of progress and challenges

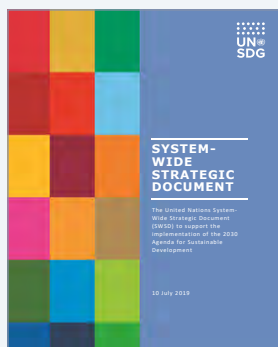


The report assesses the UNECE Member States' efforts in terms of implementing the Sustainable Development Goals as of early 2020.

Many of them have made considerable progress towards humanitarian goals, i.e. directly related to people: eradicating extreme poverty, social protection for the population, modern family planning equipment as well as lower maternal, infant and child mortality. There are also positive developments in environmental protection: more forests, better sanitation, etc. However, there is a need to do more in terms of air pollution, protection of marine environment, development assistance in order to reach the established indicators. Air pollution remains one of the biggest problems. CO2 emissions vary significantly between countries, but on average the trend from 2011 to 2016 was positive.

[Full report](#)

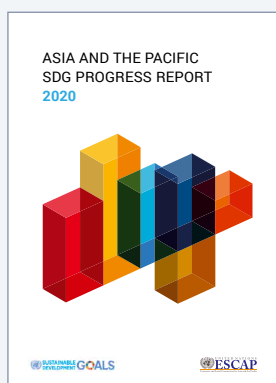
# UN System-wide Strategic Document



The document formulates common integrated approaches. The concept of a system-wide assessment (SWE) is introduced that should be used in analyzing the implementation of the SDGs. The UNDS is developing a system-wide assessment policy that would allow the UN to become more transparent, to strengthen cooperation and enhance knowledge on which measures promote the implementation of the SDGs and which ones are not efficient.

[Full report](#)

## Asia and the Pacific SDG Progress



The Economic and Social Commission for Asia and the Pacific (ESCAP) released a report analyzing major development trends and availability of data to track progress towards the SDGs implementation in Asia-Pacific.

The assessments are meant to ensure that the region's actions are focused on tangible outcomes, timely response to emerging issues and full engagement of all stakeholders.

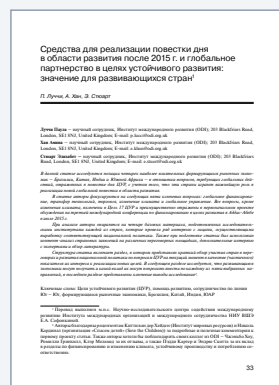
[Full report](#)

# Scoring the Sustainable Development Goals: Pathways for Asia and the Pacific

This report aims to highlight how important it is to focus on the big picture of realising the transformative potential of the SDGs in Asia-Pacific, which is home to over 4.2 billion people. This report seeks to show that every nation in the region needs to adopt new development pathways that do not systematically harm the planet's climate, atmosphere, geophysical and environmental processes, while supporting human life and wellbeing.

[Full report](#)

## Means to Implement the Post-2015 Development Agenda and Global Sustainable Development Partnership: Why is it important for Developing Countries?

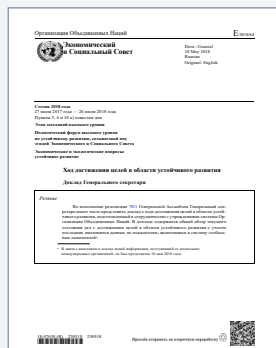


The article explores the position of the four most influential developing market economies, Brazil, China, India and South Africa, in terms of issues that require global action and are included in the 2030 Agenda in the context of the vital role these countries play in its implementation.

The authors of the paper focus on the following key issues: global funding, technology transfer, trade, climate change and global governance. All those issues, except for the climate change, are included in Goal 17 and generally represented in the initial draft discussion for the Third International Conference on Financing for Development (Addis Ababa, July 2015).

[Full report](#)

# Progress towards the Sustainable Development Goals Report of the Secretary-General



The General Assembly Secretary-General presented his report on sustainable development goals' progress prepared in cooperation with various United Nations agencies. The document includes the general overview of the progress towards the sustainable development goals considering the latest data for the indicators included in the global indicators system.

[Full report](#)

# 2019 Report on Social Investment in Russia: Towards Business Transformation in Favor of Sustainable Development



Corporate social responsibility development in the Russian business community is generally in line with the global trend of business transition towards sustainable development coupled with the appropriately modified corporate sustainable development model. However, the transition towards the new model demands not only improving the social responsibility management systems of individual companies, but also qualitative shifts within the intra- and inter-sector relations.

Leading companies are making efforts to integrate the UN's Sustainable Development Goals in their strategic management systems; however, they don't use the new goal-setting principles enough in rearranging their main business processes and mostly describe the relationships between the company and society that already exist in new words.

[Full report](#)

## Achieving the Sustainable Development Goals. The state of play and policy options

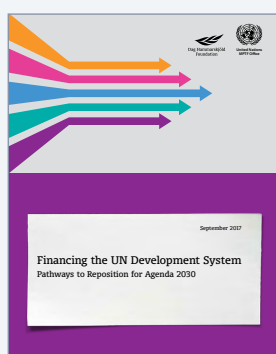


The report is devoted to major trends of the African continent's development and describes the progress that African countries have achieved in terms of implementing SDG 17.

Some areas (health and education) show some positive signs. However, growing inequality, hunger, poverty, high child mortality, climate change and lack of international and regional cooperation leave many Africans behind. In order to accomplish the established indicators, Africa has to redouble its efforts and allocated resources in the coming decade, as well as to include the SDG-ecosystem in national and regional mechanisms of planning and application of funds as well as in the Agenda 2063.

[Full report](#)

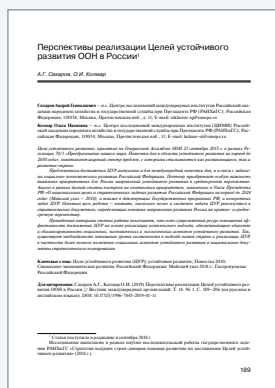
## Financing the UN Development System. Pathways to Reposition for Agenda 2030



This third annual report on financing the UNDS presents major trends, opportunities and challenges around the UNDS funding. Part One provides a thorough overview of the resource flows, income sources and expenditures. Part Two and its 28 concise essays describe five possible pathways for the UN's role in funding Agenda 2030. The report seeks to present the current financial situation and to boost new discussions around priorities for a funding reform.

[Full report](#)

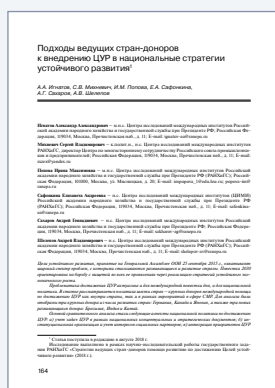
# Prospects of the UN Sustainable Development Goals Implementation in Russia



The findings of the research undertaken by the authors point to significant capacity to improve the efficiency of the SDGs achievement by implementing a comprehensive approach ensuring unity and balancing of social, economic and environmental aspects of sustainable development. In this regard, there is a need to make our country's approach to the SDGs implementation more systemic, in particular, to include the social aspects of sustainable development into national strategic planning documents to a greater extent.

[Full report](#)

## Approaches Taken by Leading Donor Countries to Incorporating the SDGs into Their National Sustainable Development Strategies



The paper examines policies adopted by six countries—the major donors of SDG international aid—both for internal use and for international cooperation measures. Three largest donors from among the developed countries are Germany, Canada and Japan, and three new developing donor countries are Brazil, India and China.

They were chosen for the analysis. Through analyzing the experience of these countries in localizing the SDGs, the authors were able to develop recommendations for similar measures in Russia. They are presented in the last section of the article.

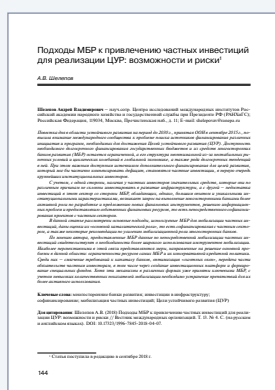
[Full report](#)

# Atlas of Sustainable Development Goals 2018: From World Development Indicators

The Atlas of Sustainable Development Goals 2018 presents maps, charts, and material on the SDGs. It discusses trends, comparisons, and measurement issues based on open and accessible data visualizations. The data draws on global development indicators: the World Bank's compilation of internationally comparable statistics on global development and the living standards. For each of the SDGs, relevant indicators have been chosen to illustrate important ideas.

[Full report](#)

## MDBs' Approaches to Attracting Private Investment to Implement the SDGs: Opportunities and Risks



The article examines the major approaches used by multilateral development banks (MDBs) to mobilize private investment; it evaluates their “main purpose as the catalysts”, i.e. co-funding together with private investors, and gives some recommendations to increase the boosting power of multilateral banks.

In the author's opinion, the data presented by MDBs on private investment mobilization as such demonstrates the need to use mobilization mechanisms more.

The measures aimed to solve the main issues in that area, i.e. the scarcity of MDBs' resources and their conservative credit policy, look the most promising in that respect.

[Full report](#)



# Realising the Transformative Potential of the SDGs

This report examines factors and measures necessary to realise the transformative potential of the SDGs. It examines the roles of key actors—governments, local authorities and the private sector—as well as two key means of implementation, i.e. finance and technology. Experts point out the importance of the time factor in making concrete decisions and using the above-mentioned key tools to achieve the SDGs as soon as possible. However, there is a danger of misinterpretation of actual tasks in the SDGs context. The SDGs must not be reduced to collecting data and reporting on the indicators and/or cherry-picking individual SDGs which already comply with national policies. As the attention shifts from the overall vision of the SDGs to the details of the goals and indicators, there is a risk that excessive focus on data, monitoring and measurement may deflect attention from the bigger picture and concrete and ambitious transformative actions.

[Full report](#)

## Sustainable Development Goals. The UN and Russia



The report examines issues vital to citizens of any country such as prosperity and employment, fight against poverty, better education and healthcare, creation of institutional conditions for economic growth. The report is based on a comprehensive analysis and adaptation of the Sustainable Development Goals adopted by the UN for the world and all countries for 2016-2030.

The analysis was done in Russia for the first time. From the multitude of UN indexes, the authors of the report chose those significant for Russia that could be analyzed from statistical and qualitative points of view.

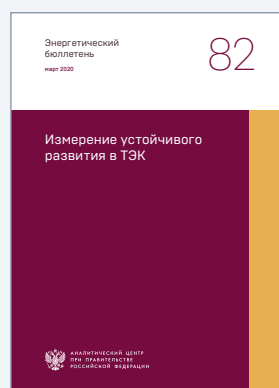
[Full report](#)

# Get the Sustainable Development Goals Back on Track

The editorial published in early 2020 of the prominent scientific magazine “Nature” comes to a distressing conclusion about the progress of the world community in terms of achieving the SDGs. Visible advancement is seen just in the case of 2 out of 17 goals on lower child and infant mortality and the number of schoolchildren. The situation is most difficult with eradicating poverty and preventing hunger as well as protecting the biological diversity and the environment. The authors expect that these goals are not going to be reached. The cause lies in critical funding shortage amounting to \$2.5 billion dollars annually. In addition to that, the fact that SDG monitoring is voluntary result in many countries not paying enough attention to these parameters and not incorporating them in their state policies. Thus, if no strong response to these trends is given and no urgent measures are taken, the SDGs are likely to remain an unattainable objective.

[Full report](#)

## Sustainable Development Changes in the FEC



The authors of the Power Journal prepared by the Russian Government’s Analytics Center believe that in line with global trends the interest in sustainable development grows in Russia not only on the government level but on the corporate level as well.

The sustainable development risks are inherent to the FEC businesses, and that in turn demands to disclose information on measures to minimize social and environmental risks and increase investment potential. The Russian FEC companies have become actively involved in that process, as evidenced by their high standing in the national sustainable development ratings. The Power Journal provides an overview of criteria aimed at the FEC companies.

[Full report](#)

# The Sustainable Development Agenda and the World Bank Group: Closing the SDGs Financing Gap



This publication covers measures the World Bank Group take to support the implementation of the SDGs. Two goals are set that The World Bank Group is helping promote: ending extreme poverty and promoting shared prosperity. These goals are fully consistent with the SDGs and must be achieved as part of socially, economically and environmentally sustainable development.

[Full report](#)

## Tracking SDG 7: The Energy Progress Report 2020

The report monitors and assesses progress in achieving the global goal of a universal access to affordable, reliable, sustainable, and modern energy by 2030. The authors stress that the data and analyses presented in the document were developed before the COVID-19 pandemic and must be viewed in the light of this unprecedented crisis which is certain to affect the energy transition and progress toward SDG 7.

[Full report](#)

# Environmental Priorities for Russia



The report examines the environmental priorities in the context of sustainable development of Russia and related issues of sustainable use of natural resources and environment protection. Published in 2017, the report builds on the ideas of the previous one dedicated to the UN Sustainable Development Goals and their adaptation to the Russian context. It also analyzes promising sustainability indicators.

The report studies the human development issues in Russia through complex relationships between socioeconomic and environmental problems inherent to increasing growth of the economy, strengthening healthcare and education, closing social and regional inequality gaps and transforming the Russian economic model.

[Full report](#)

## Measuring Distance to the SDG Targets 2019. An Assessment of Where OECD Countries Stand

To assist countries, the OECD has developed a unique methodology allowing comparison of progress across SDGs and related targets, as well as new exploratory approaches to assessing progress and trans-border aspects of the SDGs. Based on the UN Global List of 244 indicators, this study evaluates the distance that OECD countries need to travel to meet SDG targets. It presents the latest results for OECD countries, both on average and individually. This study aims to support Member States in implementing the SDGs and in setting their own priorities for action within the broad 2030 Agenda by giving an overview of strengths and weaknesses in achieving the SDGs.

[Full report](#)

## Governance as an SDG Accelerator. Country Experiences and Tools

Delivering on the Sustainable Development Goals (SDGs) is a formidable governance challenge for countries at all levels of development. This report provides evidence from OECD countries and partner economies on how public governance practices can be strengthened to help implement the SDGs. It looks at whole-of-government co-ordination, policy coherence and integrity, stakeholder engagement and open government, as well as the strategic use of budgeting, procurement and regulatory tools and sound monitoring and assessment systems. It also explores governance frameworks providing equal access to justice and gender equality that can help catalyze implementation across the entire 2030 Agenda.

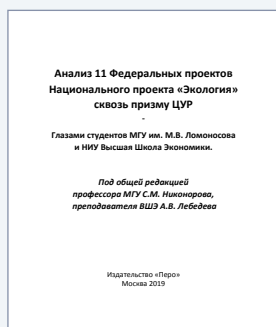
[Full report](#)

## Assessment of the G20 Countries' Concrete SDG Implementation Efforts: Policies and Budgets Reported in Their 2016–2018 Voluntary National Reviews

This report assesses the extent to which the G20 countries are making concrete efforts to implement the SDGs. It focuses on specific policy measures and budget allocations reported in voluntary national reviews of G20 countries. This analysis shows that the G20 countries which have submitted VNRs between 2016–2018 have reported a large number of developed policies, and in some cases, significant funding. This report does not address the efficiency of these efforts, which is an important topic for future research.

[Full report](#)

# Analysis of 11 Federal Projects Included in the National Project “Environment” in the context of the SDGs



The goal of this collection of articles is to present opinions of students from leading universities on feasibility and attainability of the goals.

The students, acting as independent experts, demonstrated the society’s involvement and growing interest in the environmental agenda. After collecting the material, analyzing it and offering their feasibility forecast, students demonstrated in practice that people of the 21st century cannot simply make a choice between the economy and environment by choosing only one of them.

The economy of the future can develop only if it harmonizes business, social and environmental aspects.

[Full report](#)

## SDG Commitment Report 100: Tracking companies’ efforts to contribute to the Sustainable Development Goals



The report presents and analyses the information from annual 2016 reports of 82 out 100 major global companies on the implementation of SDG-related measures.

The leader of the SDG 100 rating was Volvo with Novartis and Sainsbury coming second and third respectively while Aetna, AT&T and Apple showed poor performance.

[Full report](#)

# State of the Voluntary Local Reviews 2020: Local Action for Global Impact in Achieving the SDGs

This report reviews 16 Voluntary Local Reviews for 2018–2020 carried out by local authorities in their determination to localize efforts towards achieving the SDGs. Along with the description of the overall contents of each Voluntary Local Review (VLR), this report focuses on two key aspects of the VLR process. First, stakeholder engagement in line with the SDGs motto of leaving no one behind as many local overviews focus solely on the harmonization of the enacted policy with the SDGs and progress monitoring. Second, their comparability with Voluntary National Review (VNR). The study seeks to become a reference tool for city administrations that want to develop their own SDGs voluntary reviews.

[Full report](#)

## Rebooting Quality Infrastructure for a Sustainable Future

The report shows how the [Quality Infrastructure](#) developed by UNIDO in order to bolster the economy, health and well-being of citizens can support and promote States in implementing the SDGs.

Practical decisions and national experience demonstrate how introducing some quality infrastructure elements enabled governments to simultaneously make progress in the SDGs implementation.

[Full report](#)

# Problems of Developing Sustainable Development Indicators



The paper is based on a research made by the Institute for Systems Analysis of the Federal Research Center Computer Science and Control of the Russian Academy of Science.

The research analyzed the Russian experience in designing and using sustainable development indicators. It also presented a critical overview of a mathematical toolkit that could be used to design various integrated indicators.

[Full report](#)

## International Prosperity Indexes and their Feasibility in Russia



The paper's authors prepared their overview in the context of improving the empirical foundation for indexes for prosperity and life standard comprehensive evaluation of the entire population and certain demographic groups in the statistics based on best international practices.

The researchers concluded that the methodology was not entirely transparent and open for all indexes. Furthermore, there are issues with data availability for Russian regions.

[Full report](#)



