PERFORMANCE AUDIT OF PREPAREDNESS FOR IMPLEMENTATION OF SUSTAINABLE DEVELOPMENT GOALS
**National Preparedness for Implementation of SDGs**

While the Maldives is in the early stage of sensitising various stakeholders to the adoption of the UN Agenda for Sustainable Development Goals (SDGs), the government has made some progress in institutional arrangements and in adapting the Agenda 2030 into national context of the Maldives. Some policies have been aligned to SDGs though important components such as the national budget has made some progress, yet requires more works in order to be aligned to SDGs.

Maldives is behind the schedule proposed in 2017 Voluntary National Review presented to the High Level Political Forum (HLPF) in terms of identifying the requisite resources and capacities for implementing the 2030 Agenda and putting in place a risk management process for the implementation. However, there have been efforts made by the government to initiate public private partnership for the achievement of SDGs.

On the whole, much of the work aimed at preparation for the implementation such as putting in place an effective monitoring, follow up, review and reporting process is either at an early stage of implementation or in the midst of planning.

**Audit at a glance**

The spider Diagram below shows a snap shot of preparedness for implementation of sustainable development goal in Maldives. This graphical presentation is the result of professional judgement of the auditors based on the findings and progress on each of these audited themes. (Ranks are given out of 10, ‘10’ being fully prepared and 0 being not prepared at all)
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4.1 Identification of needs and of the required resources and capacities for implementing the SDGs  

The Government has not carried out a gap analysis to evaluate the resource gap.  

4.2 Identification of cooperation and partnership opportunities.  

The Government has been working towards identifying and creating multi-stakeholder partnerships.  

4.3 Securing the resources and capacities needed to implement, monitor and report on Government priorities in 2030 Agenda  

Lack of clarity about the extent of resources and capacities secured.  

Conclusion.  

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SDG Division assigned as main lead agency responsible for monitoring, follow-up, review and reporting.  

Data gathering and management across sectors are weak.  

5.2 Performance indicators and data  

Absence of guidelines for monitoring.  

Data quality assurance framework has not been prepared.  

5.3 Designing a monitoring, follow-up, review and reporting mechanism through a participatory process.  

A process for monitoring, follow-up, review and reporting has not been designed.  

Conclusion.  

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To what extent has the government adapted the 2030 agenda into its national context.  

Whether the Government has identified and secured the resources and capacities (means of implementation) needed to implement the 2030 Agenda?  

Whether the Government has established a mechanism to monitor, follow-up, review and reporting on the progress towards the implementation of the 2030 Agenda.  

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### Acronyms and abbreviations

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<th>Description</th>
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<tr>
<td>NMCC</td>
<td>National Ministerial Coordination Committee</td>
</tr>
<tr>
<td>MED</td>
<td>Ministry of Economic Development</td>
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<tr>
<td>MDG</td>
<td>Millennium Development Goals</td>
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<tr>
<td>SDG</td>
<td>Sustainable Development Goals</td>
</tr>
<tr>
<td>VNR</td>
<td>Voluntary National Review</td>
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<tr>
<td>MOFT</td>
<td>Ministry of Finance and Treasury</td>
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<tr>
<td>NPI</td>
<td>New Policy Initiatives</td>
</tr>
<tr>
<td>NBS</td>
<td>National Bureau of Statistics</td>
</tr>
<tr>
<td>PO</td>
<td>President’s Office</td>
</tr>
<tr>
<td>MEE</td>
<td>Ministry of Environment and Energy</td>
</tr>
<tr>
<td>MOFA</td>
<td>Ministry of Fisheries and Agriculture</td>
</tr>
<tr>
<td>MOE</td>
<td>Ministry of Education</td>
</tr>
<tr>
<td>MOH</td>
<td>Ministry of Health</td>
</tr>
<tr>
<td>MED</td>
<td>Ministry of Economic Development</td>
</tr>
<tr>
<td>MOHI</td>
<td>Ministry of Housing and Infrastructure</td>
</tr>
<tr>
<td>UNITAR</td>
<td>United Nations Institute for Training and Research</td>
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<tr>
<td>AGO</td>
<td>Attorney General’s Office</td>
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<tr>
<td>COFOG</td>
<td>Classification of Function of Government</td>
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<tr>
<td>SOP</td>
<td>Standard Operating Procedure</td>
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<tr>
<td>LGA</td>
<td>Local Government Authority</td>
</tr>
<tr>
<td>RIA</td>
<td>Rapid Integrated Assessment</td>
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<tr>
<td>MNPI</td>
<td>Ministry of National Planning and Infrastructure</td>
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</table>
Performance audit reports

A performance audit is an independent, objective, and systematic assessment of how well government is managing its activities, responsibilities, and resources. Audit topics are selected based on their significance. While the Auditor General’s Office may comment on policy implementation in a performance audit, it does not comment on the merits of a policy. Performance audits are planned, performed, and reported in accordance with International Standards of Supreme Audit Institutions (ISSAI) for performance audit and Office policies.

They are conducted by auditors who:

- Establish audit objectives and criteria for the assessment of performance;
- Gather the evidence necessary to assess performance against the criteria;
- Report both positive and negative findings;
- Conclude against the established audit objectives; and
- Make recommendations for improvement when there are significant differences between criteria and assessed performance.

Performance audits contribute to a public service that is ethical and effective and a government that is accountable to Parliament and Maldivians.

This report presents the results of a performance audit conducted by the Office of the Auditor General of the Maldives under the authority of the Audit Act (4/2007).

Hassan Ziyath
Auditor General
24 March 2019
EXECUTIVE SUMMARY

This audit was envisaged one of the first responses from Auditor General’s Office of Maldives in contributing to SDGs Implementation, follow-up and review by providing an independent oversight on the government’s effort in the early implementation of the SDGs. For this purpose, this audit looked into the entire 2030 Agenda. This audit mainly focused on the years from September 2015 to April 2018. This audit primarily looked at three main objectives – divided into three parts – against which the auditors have reported their findings and made recommendations.

The first part analysed the extent that the government adapted the 2030 agenda into its national context. In this regard, Government of Maldives has made substantial progress in setting up governance and institutional arrangements. While key stakeholders are represented in the Technical Committee that provides technical input to the process of preparedness for implementation, there is no representative from Parliament which is one of the custodian agency at goal 16. While effective coordination is critical to being adequately prepared for the implementation of SDGs, there is a culture of line ministries and government agencies working in silos which could impede the progress towards implementation. Currently, the country lacks a long-term national development plan which remains one of the main challenges for policy alignment. However, the government has managed to align some of its policies with SDGs, while there are many policies such as the national budget, which are progressing towards alignment. There is a lack of clarity regarding ownership of and accountability for SDGs potentially arising from lack of coordination and communication among some line ministries and agencies; finalisation of proposed accountable lead agencies and co-lead agencies and their ultimate endorsement by NMCC or an oversight body determined by the government could improve ownership and accountability among various agencies involved in SDGs process.

The second part of the audit examined the extent to which government has identified and secured the resources and capacities (means of implementation) needed to implement the 2030 Agenda. The efforts made on to identify the gaps in available, prospective and secured resources and innovative methods like mobilised partnerships planned or used to secure resources and capacities are assessed. These analyses conclude that the sectors lack resources and capacity required to identify the challenges in securing resources. To overcome these obstacles, the Government should place emphasis on conducting training programmes for the relevant staff at the Ministry of National Planning and Infrastructure (MNPI) as well need to focus on capacity within sectors, on planning and strategizing, data management and statistical capacity. Expert knowledge via
panel discussions and consultations could be an input in the process and as well and thus, the MNPI can work in coordination with Ministry of Finance and Treasury.

Finally, the audit analysed if the Government has an established mechanism in place to monitor, follow up, review and report on the progress towards the implementation. It also explored the extent to which the government has been able to identify performance indicators and baselines and set milestones and if the processes relating to SDGs have been designed through a participatory process in order to ensure effective stakeholder engagement. The government has communicated its plans to prepare data quality assurance framework and design a process for monitoring, follow up, review and reporting in its 2017 VNR submitted to HLPF. However, these plans have not materialised as envisaged in the VNR; The SDG division, in corporation with NBS, initiated on the preparation of a data quality assurance framework. The Government has not developed guidelines to monitor the baselines and milestones of monitoring, follow-up, review and reporting. In addition, gathering the necessary data has been a massive challenge since most of the entities do not possess information systems to generate data. In order to address the issues relating to data collection and processing, the SDGs division should, in coordination with relevant government agencies, prepare guideline or SOPs on data generation and could, through the President’s Office and collaboration with National Centre for Information Technology, create a central online portal accessible to entities to upload all kinds of data on goal basis.

We conclude that, despite the overall progress being towards the preparedness being slow and the Maldives not being fully ready to implement the SDGs, the ongoing efforts by the government could speed up the progress. These ongoing efforts mainly include the adaptation of the 2030 Agenda into national context – this was done as part of mapping SDGs to the incumbent government’s manifesto – and assigning responsibility for SDGs implementation to goal leads. While efforts have been made in terms of identification of resources and capacities, progress needs to be made to establish an effective, follow-up and reporting mechanism.

NOTE
A new government was sworn in on 18 November 2018; under the new administration the staff and mandate of SDGs division have been transferred to the newly established Ministry of National Planning and Infrastructure. Hence, all the functions carried out by the SDGs division referred to in this report have now come under the purview of the Ministry of National Planning and Infrastructure.
Chapter 1 – Introduction

This audit was undertaken to analyse the current status and planned activities for successful implementation of Agenda 2030. The universal and comprehensive 2030 Agenda emerged from the confluence of two processes: The Millennium Development Goals (MDGs) and the sustainable development framework (UNITAR 2016). The 17 SDGs, which will run from January 2016 to 2030, are core component of 2030 Agenda for Sustainable Development. They represent a comprehensive results framework covering 16 thematic areas in all dimensions of sustainable development, as well as global partnership and means of implementation.

The agenda proposes a holistic approach to development strategies and call for pursuing all dimensions of sustainable development in a balanced and integrated way. The audit analysed current efforts and planned activities for the successful implementation Sustainable Development Goals.

Why was the Audit performed?

Preparedness for implementation of sustainable development goals is a significant topic for the government and the general public as this is a global agenda to end poverty by 2030 and pursue a sustainable future, it was unanimously adopted on September 25th, 2015 by the 193 member States of the United Nations including Maldives. The agenda, not only addresses the root causes of poverty, but would also increase economic growth and prosperity and meet people’s health, education and social needs, while protecting the environment.

This audit was conducted as a first response of AGO in contributing to SDGs implementation, follow-up and review by providing independent oversight on government’s effort in early implementation of SDGs. By paying attention to the Agenda, we are reinforcing the nations’ need to have quality processes of monitoring and review, as well as transparency and accountability. Since those themes are dear to the Agenda, auditing preparedness for its implementation means contributing to all those areas.

Besides, in our opinion, it is the right moment to conduct an audit at such an early stage of the implementation of the Agenda to encourage structural changes, rather than wait until 2030 to state the accomplishment or not of the goals.

Audit objectives and audit questions

The subject matter of the audit is the preparedness for implementation of Sustainable development goals (SDGs). The audit focused on the following areas:

To what extent has the government adapted the 2030 agenda into its national context?
2. Has the government identified and secured the resources and capacities (means of implementation) needed to implement the 2030 Agenda?

3. Has the government established a mechanism to monitor, follow-up, review and report on progress towards the implementation of the 2030 Agenda?

**Scope of Audit and Methodology**

**Scope**

The entire 2030 Agenda was selected for the audit. The performance audit assessed the actions put in place by the government since September 2015 regarding the preparedness for the implementation of the 2030 Agenda. The audit verified the actions at the national as well as local government level. The audit did not cover the analysis of the implementation of SDGs in the country. This audit focused mainly on the years from September 2015 to April 2018.

However, given the fact that the government was making additional efforts during the planned field work period, we looked into activities that the government was carrying out to prepare for the implementation of the SDGs during the period between 1 April 2018 and 31 July 2018.

Table below shows the audit questions and the timeframe for audit coverage:

<table>
<thead>
<tr>
<th>Audit Questions</th>
<th>Timeframe</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. To what extent has the government adapted the 2030 agenda into its national context?</td>
<td>January 2016- April 2018</td>
</tr>
<tr>
<td>2. Has the government identified and secured the resources and capacities (means of implementation) needed to implement the 2030 Agenda?</td>
<td>January 2016- April 2018</td>
</tr>
<tr>
<td>3. Has the government established a mechanism to monitor, follow-up, review and report on progress towards the implementation of the 2030 Agenda?</td>
<td>January 2016- April 2018</td>
</tr>
</tbody>
</table>

**Methodology**

The audit was conducted on the information and documents obtained from National Ministerial Coordination Committee for SDGs (NMCC), National SDGs Technical Committee, Secretariat for all Committees (SDGs Division at Ministry of Environment and Energy) and concerned ministries. Information was also acquired through conducting interviews of relevant parties. As
is our usual practice, we conducted meetings with auditees before starting the planning process and we also made inquiries of the relevant at select agencies. The audit officially commenced with an entrance meeting with the stakeholders where the audit scope was communicated. Similarly, audit findings have been discussed with relevant stakeholders and their comments have been taken into consideration and the changes to the contents have been made where the auditees’ comments have been supported by sufficient and appropriate audit evidence.

**Audit criteria and source of criteria**

To review endeavours made towards preparedness for implementation of Sustainable Development Goals, audit criteria was formulated from sources relevant to several stakeholders and SDG Division, the coordinating agency. The sources of criteria include

- Mandate of SDG Division and other stakeholders
- Laws and Regulations
- Requirements of Agenda 2030
- Voluntary National Review
- Relevant reports
- Strategic Operation plan (SOP),
- Correspondence between implementing agency and counterparts (letters, minutes, circulars, announcements and other relevant literature)

We gathered evidence to assess the performance against the audit criteria and have made recommendations for significant gaps to ensure further improvement.

**Standards used for this audit**

The audit was planned, performed, and reported in accordance with International Standards of Supreme Audit Institutions (ISSAIs) 3000 in conjunction with ISSAI 300 and ISSAI 100. Also aligned with the policies laid down by the Auditor General.
Whole of Government Approach

Whole of government approach is an overarching term for a group of responses to the problem of increased fragmentation of the public sector and public services and a wish to increase integration, coordination and capacity. A desire for increased effectiveness and increased efficiency generally drives the adoption of whole of government approaches.

The SDGs and targets are themselves interdependent, and must be pursued together, since progress in one area often depends on progress in other areas. Thus striving to achieve the SDGs will require a ‘Whole-of-Government’ approach.

The rationale for whole of government work is to eliminate ‘silos’, or departments working in isolation from one another, and achieve seamless government. It aims to avoid having different policies cut across and undermine each other, and to optimise the impact of government by using all the instruments at the disposal of the State in an integrated way in support of particular outcomes. Hence, a whole of government approach is essential in achieving sustainable development goals.
Chapter 2 – Overview

The subject matter of the audit is the preparedness for implementation of Sustainable Development Goals (SDGs). The main responsible parties for this audit are SDGs division of MEE and line ministries and agencies of the Government of Maldives. However, following the change of government in November 2018 the responsibilities of the SDGs Division of MEE have been transferred to the Ministry of National Planning and Infrastructure (MNPI) following the government’s decision to abolish the SDGs Division.

Background

The President’s Office has mandated SDGs division of Ministry of Environment and Energy to oversee the overall implementation of Sustainable Development Goals. The SDGs Division is the central agency for SDGs harmonization. This Division is entrusted with the responsibility for coordination, monitoring and reporting the implementation processes of SDGs in Maldives. The figure 1 shows the overall coordination and monitoring structure of Republic of Maldives. Similarly, the Table 1 shows the proposed lead Agencies for each sustainable development goal. The lead agencies were selected based on overlap of policies, ministry mandate with majority of the SDG targets in a given goal. The lead agency is accountable for that particular goal, and various co-lead agencies in each goals-lead agencies are government agencies which have policy and or implementation mandate for a specific SDG target within a given goal.
NMMC provided policy guidance on key decisions that are to be made during the process of the rolling out the SDGs. The guidance Decision of NMCC is interacted to clusters via the secretariat SDGs divisions. Similarly, the issues from clusters/lead agencies were brought to NMCC (if required) through SDGs Division. The primary interaction is made among stakeholders via Cluster meetings. The clusters were assigned on thematic basis. The lead agency of each cluster is required to report back to SDGs Division.
Table 1 - Stakeholders and Their Role in relation to SDG implementation

<table>
<thead>
<tr>
<th>Institution</th>
<th>Role</th>
</tr>
</thead>
<tbody>
<tr>
<td>NMCC</td>
<td>To provide policy guidance on key decisions that are to be made during the process of the rolling out the SDGs</td>
</tr>
<tr>
<td>Technical Committee</td>
<td>This Committee consists of focal points from state agencies responsible for providing critical support, assistance and guidance on SDG enactment</td>
</tr>
<tr>
<td>SDG Division (replace by MNPI)</td>
<td>Mandated by the President’s Office to oversee the implementation of the SDGs. The SDGs Division is the central agency for SDGs harmonization. This Division is entitled with the responsibility of coordination, monitoring and reporting the implementation process of SDGs in Maldives</td>
</tr>
</tbody>
</table>

**SDG Goal and Proposed Lead Agencies**

<table>
<thead>
<tr>
<th>Goal 1</th>
<th>SDGs division</th>
</tr>
</thead>
<tbody>
<tr>
<td>Goal 2</td>
<td>Agriculture division, Ministry of Fisheries and Agriculture</td>
</tr>
<tr>
<td>Goal 3</td>
<td>Ministry of Health (MoH)</td>
</tr>
<tr>
<td>Goal 4</td>
<td>Ministry of Education (MoE)</td>
</tr>
<tr>
<td>Goal 5</td>
<td>Ministry of Gender and Family</td>
</tr>
<tr>
<td>Goal 6</td>
<td>Water and sanitation department /authority, Ministry of Environment and Energy (MEE)</td>
</tr>
<tr>
<td>Goal 7</td>
<td>Energy division, Ministry of Environment and Energy</td>
</tr>
<tr>
<td>Goal 8</td>
<td>Ministry of Economic Development</td>
</tr>
<tr>
<td>Goal 9</td>
<td>Ministry of Housing and Infrastructure</td>
</tr>
<tr>
<td>Goal 10</td>
<td>SDGs division</td>
</tr>
<tr>
<td>Goal 11</td>
<td>Ministry of Housing and Infrastructure</td>
</tr>
<tr>
<td>Goal 12</td>
<td>MEE (waste department)</td>
</tr>
<tr>
<td>Goal 13</td>
<td>Ministry of Environment and Energy (climate change division)</td>
</tr>
<tr>
<td>Goal 14</td>
<td>Ministry of Fisheries and Agriculture (marine research),</td>
</tr>
<tr>
<td>Goal 15</td>
<td>Ministry of Environment and Energy (conservation division)</td>
</tr>
<tr>
<td>Goal 16</td>
<td>Attorney General’s Office</td>
</tr>
</tbody>
</table>

*Source: SDGs Division and Rapid Integration Assessment*
Chapter 3 – Integration of the 2030 Agenda into the national context

The government adapted the 2030 agenda into its national context. In this regard, the government has made progress in institutional arrangements such as establishing a technical committee composed of relevant state agencies. However, the technical committee does not have the representation of Parliament which is one of the custodian agency at goal 16. While it could enable better integration of the 2030 Agenda into the national context, tendency of line ministries to work in silos could slow down the progress towards implementation. One of the main challenges for policy alignment is the absence of long term plan. However, some policies are aligned with SDGs and some are progressing towards alignment such as national budget, though there are many more which are required to align.

3.1 Integration of the SDGs into national planning strategies, policies and processes

The attributions in the government regarding the 2030 Agenda are not clearly defined. The government of Maldives has established a system where the National Ministerial Coordination Committee (NMCC) will have the over-arching responsibility to provide policy guidance on key decision that are to be made during the process of the development of the SDGs. The coordination and monitoring will be carried out through the technical committee together with SDGs division and lead agencies. We believe composition of NMCC could be improved by including Minister of Finance and Treasury who could play vital role in implementing SDGs. A large multi-stakeholder Technical Committee to provide critical support, assistance and guidance on SDG implementation has been set up. While the technical committee is relatively large, the committee lacks the representation from Parliament which is an SDG 16 ‘custodian’ institution. For the effective implementation of the 2030 Agenda, Maldives needs effective institutional arrangement to integrate the Agenda into its policy and actions.

While the necessary institutional arrangement has been set-up, the government is still in the initial stages of the preparation for the implementation of the 2030. This could lead to the risk of delay in achieving sustainable development goals. As part of the SDGs consultancy, the government commissioned an external consultant to carry out an SDGs readiness assessment and this would be beneficial in the long run.

The inclusion of Minister of Finance and Treasury will improve the composition NMCC. Should the government of Maldives decide to continue with the institutional arrangements that were in place at the time this audit was being conducted, it should consider the 2030 Agenda
principles when making changes to the composition of Technical Committee in future to clearly
define the attribution in the government regarding the 2030 Agenda.

**Line ministries and agencies working in silos**

A system of working in silos exists among the line ministries. The recognition of
interdependencies, trade-offs and synergies among the various goals, and their integration into
policy design, is recognized as critical for going forward towards sustainable development.
Whole of government denotes public service agencies working across portfolio boundaries to
achieve a shared goal and an integrated government response to particular issues.

Interview with SDGs division indicated disintegration of individual ministries and agencies.
The traditional process of working relationships (‘it has always been like that’) and
organisational cultures, busy with the daily work schedules are the reasons for silos. This could
lead to increase in inefficiencies in the work carried out by the line ministries and agencies.

To emphasise the interlinkage of the ultimate objectives of the SDGs, the Ministry of National
Planning and Infrastructure could conduct awareness sessions aimed line ministries and other
agencies on the significance of the Whole-of Government approach in preparing for and
implementation of SDGs. Thus, use of the Whole-of Government approach would lead to better
coordination and collaboration.

**3.2 Alignment of budgets, policies and programmes to the SDGs**

**Absence of long term planning framework or planning document**

There is lack of a long term plan into which SDGs could be integrated. The audit team did
research in the official websites and concluded that there are no long term plans or long term
planning framework. This was reassured when interviews were carried out with SDGs division.
Thus there is a need for the Government of Maldives to review existing strategies, policies and
plans and identify areas for change.

Since the ratification of the new constitution in 2008, governments elected democratically have
focused on delivering election pledges included in their respective manifestos; as a result,
development priories of governments have differed; the National Development of 2006 was not
adopted by successive governments. This resulted in a lack of clearly designed process for
elaborating a long-term framework to align national development priorities to SDGs. The
consequence of lack of alignment could be fragmentation, duplication of work which would
lead to inefficiencies and possible policy incoherence.
The MNPI should coordinate with relevant government agencies and line ministries to prepare a SDGs 2030 Vision for the Maldives together with the input from goal leads, civil society, academia and the private sector. This document can be endorsed by the NMCC or a relevant high-level oversight body determined by the President’s Office and lobbied through Parliament as a commitment to long-term development and sustainability principles in development action in the Maldives which was suggested in RIA. Setting long-term objectives would help the Government organize the goals and plans and address the issues of fragmentation and duplication of work.

**The President’s Office to enable attribution in the Government regarding SDGs**

Since the President’s Office is the government agency which issues policy directives and instructions to line ministries and other government agencies, the then SDGs division coordinated with the former - confirmed through inquiries of the relevant staff at SDGs division - to issue a circular in order to make it mandatory for all the line ministries and agencies to align their present and future plans, policies with SDGs. On 1 April 2018 the President’s Office issued a circular to all government agencies to align their future plans, activities, projects, programs and initiatives to SDGs to successfully implement 2030 Agenda.

This would help the Government to align future work carried out by the ministries with SDGs in order to contribute the in the integration agenda 2030 into national context.

**Efforts are being made towards alignment of the national budget with the SDGs**

Though national budget and national policies has not yet been fully aligned to SDGs, work is in progress to map SDGs and government programs based on government functions and different areas of public service. It is imperative that national budgets and national planning cycle be aligned to the Agenda 2030 to improve the level of preparedness for the implementation of SDGs. In the efforts to align the budget with SDGs, Ministry of Finance and Treasury has included weightage for SDGs in the evaluation criteria for New Policy Initiatives (NPI). Therefore, the programs linked with every new activity, program or project proposed for Budget 2019 has to be linked with the appropriate Goal and target of SDGs.

Delays in designing a process to align national budgets and national planning cycle has meant that there is still a great deal of work to be done in this area to integrate the Agenda 2030 into the national context of the Maldives. As of August 2018, there was a working draft prepared by the external consultant that carried out the RIA. The draft attempts to map SDGs targets with budget codes; however, there is no evidence of the draft being reviewed by the Ministry of Finance and Treasury and other relevant stakeholders.
The MNPI should coordinate with the Ministry of Finance and Treasury to develop and implement prioritization mechanisms for budgeting, based on the SDGs framework, in order to direct mismanaged and underutilized resources towards SDGs while considering interlinkages between these goals. These would help the Government to avoid duplication and waste of resources and for the timely implementation of SDGs.

3.3 Policy integration and coordination

Governance arrangements have been established

There should be governance arrangements in place to ensure that SDGs related policy initiatives are coordinated across programs/ sectors including formal partnerships across line ministries and agencies. The RIA assessment conducted by an external consultant identified a lead and co-lead agencies for each goal at national level based on their respective mandate. The lead agencies are expected to coordinate with the Local Government Authority in respect of SDG-related issues pertaining to the jurisdiction of local councils. The governance structure proposed by the consultant has been endorsed by the NMCC.

The establishment of appropriate government structure would enable horizontal and vertical policy coherence and help foster government's commitment towards SDGs.

3.4 Creating ownership and engaging stakeholders in integrating the SDGs into the national context

Absence of ownership, coordination and accountability among line ministries

The RIA assessment indicated a lack of ownership, coordination and accountability for the Agenda 2030 among line ministries; this was followed up through a review of attendance at technical committee meetings. In addition, the RIA assessment also indicated lack of understanding among some technical committee members about their role.

Interviews with SDGs division indicated lack of willingness to engage from line ministries and agencies, as confirmations for meetings had to be followed up multiple times and different representatives attended the multiple stages of meetings conducted on SDGs. Hence, some members of the technical committee were unaware of their role. This situation arises as some agencies/sub-agencies within the government lack awareness about 2030 Agenda. This could
result in disconnect between government initiatives and the 2030 Agenda and delay in achieving sustainable development goals.

The MNPI should coordinate and organise programmes in collaboration with accountable lead agencies and co-lead agencies to increase awareness of line ministries about SDGs. Thus, all accountable agencies could play a significant role in preparing for, and implementing SDGs.

**Delay in finalisation of communication strategies, policies or plans to inform stakeholders**

The Government of Maldives formally assigned the responsibility for coordination, monitoring and reporting on activities related to the Agenda 2030 to the SDGs Division of the Ministry of Environment and Energy in May 2016. The SDGs Division has been coordinating the efforts to inform and create the necessary awareness about the Agenda among stakeholders despite delays in finalisation of policies and plans, all part of a formal communication strategy, to inform stakeholders. For effective involvement of stakeholders and promote ownership of accountability for SDGs among stakeholders, there has to be a formal and detailed communication strategy that sets out main policies, plans and procedures aimed at promoting SDGs.

Interviews with the staff at the SDGs Division revealed that efforts to develop a communication strategy relating to SDGs were in progress as of April 2018; the draft communication strategy has been validated by the Technical Committee as of September 2018.

Validation of the communication strategy required rounds of discussions among a multitude of stakeholders including the Technical Committee resulting in delays in the finalisation of the communication strategy.

The MNPI should coordinate with relevant stakeholders including the NMCC or the relevant oversight body determined by the government and the centre of Government – the President’s Office – to speed up the process of finalising the communication strategy that would provide the necessary direction to line ministries and agencies involved in the implementation of the SDGs to communicate effectively for mobilisation of efforts aimed at the implementation of the Agenda 2030.
Figure 2 Picture from an awareness session held

Figure 3 Billboard at capital Male' City.

Figure 4 Picture from an awareness session held

Source: SDG Division
Strong engagement and participation of social sectors while there is lack of awareness on the part of agencies related to economic and governance cluster.

Given the active lead taken by agencies related to social goals during MDGs implementation, the participation and contribution of stakeholders from the social sector was the most positive (for example, health, education, gender). The cluster meetings indicated limited participation of agencies relevant to economic and governance sectors. It is important that all agencies provide adequate input in preparing for and implementation of SDGs.

Lack of active participation from entities related to economic and governance cluster could be attributed to the fact that these agencies, unlike the agencies categorised under social cluster, were not involved in similar processes before such as the MDG implementation.

Limited involvement by the relevant agencies under economic and governance cluster could slow down the progress in achieving SDGs. The MNPI needs support, direction and guidance to mobilize, sensitize and strengthen these agencies for implementation and monitoring. Consequently, all agencies would provide significant contribution in preparing for and implementation of SDGs.

3.5 Inclusiveness and leaving no one behind

There is a substantial gap in representative decision making at all levels

A substantial gap in representative decision making at all levels. SDGs target 16.7 calls to ensure responsive, inclusive, participatory and representative decision-making at all levels. Though there is increasing participation of women in political and public arena, increasing their representation in decision-making levels needs to improve; currently, only five out of 85 seats in Parliament are held by women and in the 2017 local council elections, women represent only 6% of the elected local councillors; Women comprise only 15% in the cabinet, 14% among Ministers of State, 15% among Deputy Ministers and 26% among corporate representation. The societal norms and the Maldivian culture may have played a part in the gap in representative decision-making at all levels.

The MNPI should coordinate with lead and co-lead agencies responsible for activities relating to respective SDGs to promote representative decision-making at all levels; advocacy efforts aimed at conveying the importance of gender representation could encompass awareness sessions and other actions the government may see fit in order to ensure the inclusiveness principle of Agenda 2030 is being achieved.
Existing institutional arrangements support three dimension of sustainable development

The institutional arrangements were established to support three dimensions of sustainable development (economic, environmental and social) promoted by the Agenda 2030; the Technical Committee on SDGs was formed to represent institutions that are grouped based on themes (clusters) such as economic, social, environment, infrastructure development and partnership.

The NMCC was tasked with the responsibility for providing policy guidance on the integration of three dimension of sustainable development and the principles of the Agenda 2030 into national context. Our review of the Terms of Reference of NMCC and the coordination structure of SDGs in the Maldives confirms that efforts have been made to integrate the three dimensions of sustainable development and principles of the Agenda into the national context.

The integration of three dimensions of sustainable development and principles of the 2030 Agenda would help the Government to achieve SDGs in a more effective and efficient manner.

Conferences and seminars held in collaboration with UNDP emphasised the Agenda 2030 principles

Conferences and seminars relating to SDGs which were organised by the UNDP Maldives in collaboration with SDGs Division placed a strong emphasis on the principles of inclusiveness and leaving no one behind. To realize the “Leaving No One Behind” approach, a strong focus was placed on including representatives from marginalized and disempowered populations, including representatives from local-level development committees in which women are actively involved in remote islands. Communication with staff at UNDP Maldives indicated to us that the organisers made special considerations to ensure the trainings were conducive to women’s participation, including through arrangements for women who wanted to travel with their young children or families. Similarly, they established partnerships with national-level women’s NGOs with outreach and influence in regional women’s networks when applications procedures did not result in significant participation of women.

Such considerations would enhance the effectiveness of the initiatives taken by the Government and other stakeholders to safeguard the dignity of the individuals of all segments of the society while meeting the 2030 Agenda and related targets.
Conclusion

The Government of Maldives has adapted the 2030 Agenda into national context to some extent (in terms of institutional and governance arrangements) while there is a lack of significant progress in adopting the principle of Interconnectedness and Indivisibility of the Agenda; in this regard, the Government and state agencies have not made adequate efforts to use Whole-of-Government approach’ in order to avoid ‘silos, among ministries and state agencies.
Chapter 4 – Resources and capacities for implementing the 2030 Agenda

While governments have identified domestic and foreign means of financing major development projects – Taxation is the main sources of domestic revenue, while loans and grants are acquired via international diplomacy. In order to finance various development projects, the Government of Maldives issued the country’s first sovereign bond in the international market in 2017.

However, the Government has not identified resources and capacities required for implementing the SDGs; the first step in resource identification should be to carry out a gap analysis of available resources and capacities, and the requisite resources and capacities. However, a gap analysis has not been carried out to date; the main agency involved in the coordination of efforts related to SDGs, the SGDs Division, did not have adequate human resources and expertise.

4.1 Identification of needs and of the required resources and capacities for implementing the SDGs

The Government has not carried out a gap analysis to evaluate the resource gap

There is no evidence of a gap analysis carried out by any state agency or a line ministry to identify the resources and capacities required for the implementation of SDGs. It is imperative that, in order to initiate efforts towards the implementation of 2030 Agenda, the state agencies and line ministries identify resources and capacities required to explore potential sources of funding the resources gap. Resource identification would prove to be a challenging and cumbersome exercise without first carrying out a gap analysis as it would identify the difference between the resources available and the resources required.

It is evident from the communications with SDGs Division that they lacked the resources and involvement of sectors to coordinate the SDGs which the MNPI – responsible for overall coordination of SDGs-related work – to address in coordination with other government agencies.

Lack of a gap analysis to identify resources and capacities required could lead to inefficiency in resource allocation throughout the implementation process. To overcome this in the long run, the Government should place emphasis on: (a) building the necessary capacity within the MNPI; (b) the need to focus on capacity within sectors; and (c) planning and strategizing, data management and statistical capacity. Expert knowledge via panel discussions and consultations
could be an input in the process and as well, can work in coordination with Ministry of Finance and Treasury.

4.2 Identification of cooperation and partnership opportunities

The Government has been working towards identifying and creating multi-stakeholder partnerships

The SDGs Division was working with Civil Society Organisations, UN and other development partners to create awareness and engagement in implementation and reporting. The partnership strategies prepared by the Ministry of Finance and Treasury in collaboration with major donor agencies such as the Asian Development Bank and the World Bank are not specifically focused on SDGs. The Government is expected to identify areas requiring additional cooperation and partnership for obtaining resources and capacities required to achieve its priorities in 2030 Agenda.

The MNPI, in coordination with Ministry of Finance and Treasury, should speed up the process of identifying and creating multi-stakeholder partnerships to obtain resources and capacities required to achieve national priorities in 2030 Agenda; in this regard, acting promptly with the involvement of key stakeholders could help the Government secure the necessary resources and capacities to achieve the Agenda. While domestic funding is encouraged to ensure the national ownership of the implementation of SDGs, the Ministry of Finance and Treasury should discuss the possibility of incorporating the principles of 2030 Agenda in its partnership strategies – these strategies focus on funding of government programs and projects – with donor agencies.

4.3 Securing the resources and capacities needed to implement, monitor and report on Government priorities in 2030 Agenda

Lack of clarity about the extent of resources and capacities secured

There is lack of information on the extent to which the Government has secured resources (financial, human, ICT, data and statistics) etc. needed to implement, monitor, and report on the implementation of SDGs. The Government is expected to put in place mechanisms for identifying the resources and capacities available and coordinate with line ministries and state agencies to update information on the extent to which resources and capacities have been secured.

The existing culture of working in silos in public sector entities has made it challenging for the Government to coordinate the process of resource identification and provision of up-to-date information on the extent of resource availability. Lack of coordination and ownership and
accountability for provision of information could impede the progress towards implementation of SDGs

The MNPI should coordinate with line ministries and state entities in mapping all government programs and resources to SDGs to carry out a detailed assessment of the extent to which resources and capacities have been secured to implement SDGs.

**Conclusion**

While the Government of Maldives has not identified and secured resources and capacities to implement SDGs, there have been attempts to map existing budgetary framework to SDGs by the Ministry of Finance and Treasury. Thus, the Government has made some progress in this area.
Chapter 5 – Monitoring, follow-up, review and reporting on progress toward the implementation of the 2030 Agenda

The Government has yet to establish mechanisms to monitor, follow up, review and report on the progress towards implementation of SDGs. Currently, there is no framework to identify performance indicators and baselines and set milestones to ensure the quality, availability and disaggregation of the data; SDGs Division indicated plans to develop and compile such a framework by the beginning of the year 2019. The processes for developing a monitoring, follow-up and review mechanism have not yet been designed. Inquiry of staff at the SDGs Division revealed that they had plans to carry out monitoring, review and follow-up through a participatory process in order to ensure effective stakeholder engagement.

5.1 Responsibility, mechanism and process for monitoring, follow-up, review and reporting

SDGs Division assigned as main lead agency responsible for monitoring, follow-up, review and reporting

The President’s Office established the SDGs Division within the Ministry of Environment and Energy to oversee and coordinate the implementation of 2030 Agenda. The SGDs Division has also been tasked with coordinating the processes of monitoring, follow-up, review and reporting.

Existence of leadership defined for the process of monitoring, review and follow-up would help bring together all the data producers; this could lead to an integrated and coordinated effort to produce information for monitoring processes and would enhance the process of carrying out cross-cutting reviews of the country’s performance in delivering services to public.

National Bureau of Statistics (NBS) is the principal data collecting and disseminating agency responsible for coordinating, monitoring and supervising the national statistical system. NBS has made significant progress in mapping existing data assessing data and statistical capacity for the implementation and monitoring of SDGs on global indicators. Globally indicators are classified in to 3 tiers as depicted in the following diagram:
This assessment done by NBS shows that for 36 indicators, currently there is no mechanism for generating data. Another 53 indicators identified as data can be collected with additional effort. Also 64 indicators identified as data being collected through the currently ongoing statistical efforts.

**Data gathering and management across sectors are weak**

One of the main challenges faced by the Government of Maldives in implementing SDGs and reporting on the implementation, according to SDGs Division, is data collection and management. The SDGs Division noted that coordination across various sectors of government regarding data sharing is weak and there is a lack of willingness to respond to
requests for data; the existing statistical regulation of Maldives is not sufficient to provide the authority for the NBS to collect and access administrative data and to obtain adequate level of response to surveys. There is also a lack of emphasis on the data in of the decision-making process. IT capacities within the government agencies are weak and there are limitations in generating enquired statistics from administrative systems for statistical use.

For regular monitoring, follow-up, review and reporting of SDGs implementation, there should be an effective system of data collection and management.

Lack of robust and effective data collection and management systems across the government could slow down the monitoring and reporting process. In order to address the challenges resulting from weak data collection and management systems, the MNPI should promote a data sharing culture within the Government; developing guidelines and SOPs could be an encouraging start. In addition, the MNPI should coordinate with the Ministry of Finance and Treasury and other line ministries to invest in training and skills development programs in this field; such trainings and skills development programs would add value to the processes of monitoring, follow-up, review and reporting in the form of improved data collection and management systems which could result in improvements in the availability of reliable data in a more systematic form in the long run.

### 5.2 Performance indicators and data

**Absence of guidelines for monitoring**

Currently, there are no guidelines on indicators, baselines and milestones to guide monitoring and review process. The Government is expected to have a set of proposed indicators, baselines and milestones to guide the process of monitoring and follow-up of the implementation of SDGs; guidelines to support monitoring and follow-up are critical to ensure that the country achieves SDGs in line with the principles of 2030 Agenda.

Enquiries of SDGs Division indicated that, the NBS was to prepare indicators, baselines and milestones to monitor and review the progress on the achievement of SDGs baselines and milestones; communications with NBS indicate this process has not commenced and most of the activities relating to the development of guidelines have been planned ahead. Weak coordination, data collection and management across sectors may have led to lack of adequate progress in developing guidelines.
Absence of guidelines for monitoring, follow-up, review and reporting could lead to lack of direction and a fragmented approach to achieving SDGs. Therefore, the Government should prepare guidelines or SOPs relating to indicators, baselines and milestones.

**Data quality assurance framework has not been prepared**

Data quality assurance framework has not been prepared in order for the Government to ensure the quality and reliability of data. Interviews conducted confirmed that there has been limited progress in this area. Lack of awareness and cooperation from entities within the clusters – economic, social, infrastructure development, environment, and governance and partnership – coupled with limited number of staff with dearth of appropriate skills may have led to the delays in getting sufficiently prepared for monitoring and review of SDGs. These delays could result in lack of quality data not being available to monitor and review the implementation progress.

Therefore, in order to ensure that the quality of data available is sustained and speed up the work on preparation of data quality framework, the MNPI in coordination with NBS should initiate a training program to enhance the skills of relevant staff at line ministries and state agencies. In addition, the MNPI should also communicate promptly with lead and co-lead agencies to enhance cooperation and awareness relating to SDGs. Training on data quality and management and improved communication across the Government could speed up the work on developing data quality framework.

**5.3 Designing a monitoring, follow-up, review and reporting mechanism through a participatory process**

**A process for monitoring, follow-up, review and reporting has not been designed**

The SDGs Division was yet to design a process for monitoring, follow-up, review and reporting. The SDG Division was expected to put in place a process for designing the monitoring, follow up, review and reporting which is conducive for better understanding. Review of preparations made by the SDGs Division and NBS confirmed that the SDGs Division had not developed a framework for monitoring, follow-up, review and reporting. Absence of such a framework risks the Government and other stakeholders not having a strategic grip of where they are in terms of the achievement of SDGs.

The MNPI should coordinate with lead agencies and co-lead agencies to develop a framework for monitoring, follow-up, review and reporting of SDGs; the design and implementation of such a framework would ensure accountability for and ownership of the implementation across the Government and other stakeholders.
Conclusion

There is lack of progress in establishing an effective monitoring, follow-up and reporting mechanism. The MNPI, in cooperation with NBS, needs to develop national level SDGs indicators and data quality assurance framework to identify performance indicators, baselines and set milestones regarding the implementation of SDGs. As data collection and data management across public sector entities in the Maldives is weak, efforts to strengthen data collection and data management across the government need stepping up.

In addition, the Government of Maldives needs to develop a process for monitoring, follow-up, review and reporting of SDGs to improve the level of preparedness for the implementation of SDGs.
Chapter 6 – Overall Conclusion

The government of Maldives to some extent have adapted the 2030 agenda into its national context. In this regard the government has made progress in establishing the necessary institutional arrangements. However, being a custodian agency at Goal 16, Parliament needs to represent itself in the technical committee - to play a key role in both at the preparation stage as well as monitoring stage of implementation of SDGs while also pushing forward the 2030 Agenda in terms of strengthening relevant institutions. Policy coherence – both vertically and horizontally – needs a greater push as the current practice of line ministries and agencies working in silos could hinder government efforts towards the 2030 Agenda. Policy coherence could also ensure greater ownership of and accountability for SDGs across line ministries and state agencies.

Absence of a national development plan remains one of the main challenges for the alignment of government policies with the 2030 Agenda; however, despite lack of a national development plan, the Government has made attempts to align certain policies with SDGs aided by the success in its work towards MDGs; more work needs to be carried out to map resources – such as national budget – with SDGs.

The Government of Maldives is at an early stage in terms of identifying and acquiring resources and capacities necessary for the implementation of SDGs. There is a need to increase efforts towards promoting domestic finance; this calls for an assessment to identify the gap between available public resources and the total amount of resources required for the implementation of SDGs.

The Government of Maldives has not identified national priorities and targets that are to be aligned to sectoral master plans; a gap analysis has been carried out with the existing data on global indicators, and the SDGs Division was identified as the central agency responsible for monitoring, follow-up, review and reporting on the activities relating to SDGs. However, the responsibilities of SDGs Division have been transferred to the MNPI. Hence, the MNPI needs to develop a process for monitoring, follow-up, review and reporting of SDGs to improve the level of preparedness for the implementation of SDGs.
Chapter 7 – Recommendations

To what extent has the government adapted the 2030 agenda into its national context

- The appropriate level of government determined by the President should consider bringing the Minister of Finance on board to improve the oversight over the preparation for and implementation of SDGs. The MNPI should also consider the 2030 Agenda principles in any future changes to the composition of Technical Committee which could lead to attribution in the government regarding the 2030 agenda being clearly defined.

- Conducting awareness sessions by the MNPI to the line ministries and agencies on the significance of the ‘whole of government approach’ especially in the case of SDGs where the ultimate objective is interlinked. Use of ‘whole of the government approach’ would lead to better coordination and collaboration.

- The MNPI should coordinate with relevant government agencies and line ministries to prepare a SDGs 2030 Vision for the Maldives together with the input from goal leads, civil society, academia and the private sector. This document can be endorsed by the NMCC and lobbied through Parliament as a commitment to long-term development and sustainability principles in development action in the Maldives which was suggested in RIA. Setting long-term objectives would help the Government organize the goals and plans and address the issues of fragmentation and duplication of work.

- The MNPI should coordinate with the Ministry of Finance and Treasury to develop and implement prioritization mechanisms for budgeting, based on the SDGs framework, in order to direct mismanaged and underutilized resources towards SDGs while considering interlinkages between these goals. These would help the Government to avoid duplication and waste of resources and for the timely implementation of SDGs.

- MNPI should coordinate and organise programmes in collaboration with accountable lead agencies and co-lead agencies to increase awareness of line ministries about SDGs. Thus, all accountable agencies could play a significant role in preparing for, and implementing SDGs.

- The MNPI should coordinate with relevant stakeholders including the NMCC and the centre of Government – the President’s Office – to speed up the process of finalising the communication strategy that would provide the necessary direction to line ministries and agencies involved in the implementation of the SDGs to communicate effectively for mobilisation of efforts aimed at the implementation of the Agenda 2030.
• The MNPI needs support, direction and guidance to mobilize, sensitize and strengthen these agencies (economic and governance cluster) for implementation and monitoring. Consequently, all agencies would provide significant contribution in preparing for and implementation of SDGs.

• The MNPI should coordinate with lead and co-lead agencies responsible for activities relating to SDGs to promote representative decision-making at all levels; advocacy efforts aimed at conveying the importance of gender representation could encompass awareness sessions and other actions the government may see fit in order to ensure the inclusiveness principle of Agenda 2030 is being achieved.

**Whether the Government has the identified and secured the resources and capacities (means of implementation) needed to implement the 2030 Agenda?**

• The Government should place emphasis on giving trainings to the MNPI as well need to focus on capacity within sectors, on planning and strategizing, data management and statistical capacity. Expert knowledge via panel discussions and consultations could be an input in the process and as well and thus, the MNPI can work in coordination with Ministry of Finance and Treasury.

• The MNPI should coordinate with line ministries and state entities in mapping all government programs and resources to SDGs to carry out a detailed assessment of the extent to which resources and capacities have been secured to implement SDGs.

**Whether the Government has established a mechanism to monitor, follow-up, review and reporting on the progress towards the implementation of the 2030 Agenda**

• MNPI should promote a data sharing culture within the Government; developing guidelines and SOPs could be an effective start. In addition, the MNPI should coordinate with the Ministry of Finance and Treasury and other line ministries to invest in training and skills development programs in this field; such trainings and skills development programs would add value to the processes of monitoring, follow-up, review and reporting in the form of improved data collection and management systems which could result in improvements in the availability of reliable data in a more systematic form in the long run.

• The Government should prepare guidelines or SOPs relating to indicators, baselines and milestones to avoid misdirection and a fragmented approach to achieving SDGs.

• The MNPI in coordination with NBS should initiate a training program to enhance the skills of relevant staff at line ministries and state agencies. In addition, the MNPI should also communicate promptly with lead and co-lead agencies to enhance cooperation and
awareness relating to SDGs. Training on data quality and management and improved communication across the Government could speed up the work on developing data quality framework.

- The MNPI should coordinate with lead agencies and co-lead agencies to develop a framework for monitoring, follow-up, review and reporting of SDGs; the design and implementation of such a framework would ensure accountability for and ownership of the implementation across the Government and other stakeholders.
Reference


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