Performance Audit of Preparedness for Implementation
Of Sustainable Development Goals
Contents

List of Figures .................................................................................................................................................. 3
List of Acronyms and Abbreviations ............................................................................................................. 4
Executive Summary .......................................................................................................................................... 6
1. Introduction ................................................................................................................................................. 9
   1.1 Audit Motivation .................................................................................................................................. 11
   1.2 Audit Objective and Main Questions ................................................................................................. 12
   1.3 Audit Criteria ....................................................................................................................................... 12
   1.4 Audit Scope and Methodology .......................................................................................................... 13
2. General Information ................................................................................................................................... 14
3. Audit Findings ............................................................................................................................................ 16
   3.1 Deficiencies in Integrating the 2030 Agenda into the National Context ............................................. 16
      Conclusion ............................................................................................................................................. 24
      Recommendations ................................................................................................................................. 25
   3.2 Deficiencies in Monitoring, Assessment and Reporting about the SDGs ............................................. 26
      Conclusion ............................................................................................................................................. 30
      Recommendations ................................................................................................................................. 31
Bibliography .................................................................................................................................................. 32

List of Figures

Figure 1. Sustainable Development Goals .................................................................................................. 9
Figure 2. Classification of SDGs across Dimensions ................................................................................. 10
Figure 3. Main Differences between SDGs and MDGs ........................................................................... 11
Figure 4. Coordination on a Country Level ................................................................................................. 14
Figure 5. The Components of the SDGs Matrix .......................................................................................... 15
Figure 6. Compliance of the SDGs indicators from SDGs Matrix with the indicators presented in the ministries medium term action plans ......................................................... 18
Figure 7. The Swedish Practice regarding Integrating SDGs ..................................................................... 18
Figure 8. Brazilian Experience in regard with the Coordinating Body ..................................................... 20
Figure 9. Goals and indicators for which the implementing authority is either the Government of Georgia or it is not identified ...................................................................................................................... 21
Figure 10. Mutual Interconnections between the Target 8.5 and the Following Targets - Quality Education (4.4), Reduced Inequalities (10.4) and Zero Hunger (2.3) ........................................................................ 23
Figure 11. Deficiencies in Baselines and Data Sources Presented in the SDGs Matrix across the Goals ..... 27
Figure 12. Data Related Practice of Denmark ............................................................................................ 28
Figure 13. Practices of Belgium and Denmark regarding to Monitoring and Reporting Systems of SDGs ........................................................................................................................................ 29
Figure 14. Experiences of Switzerland and Canada regarding Presenting Information Related to SDGs ........................................................................................................................................ 30
List of Acronyms and Abbreviations

CSOs – Civil Society Organizations
EU – European Union
INTOSAI – International Organization of Supreme Audit Institutions
INTOSAI IDI – International Organization of Supreme Audit Institutions Development Initiative
MDGs – Millennium Development Goals
RACI¹ Analysis – Analysis of Responsibility Assignment among Interested Parties
SDGs – Sustainable Development Goals
UN – United Nations
USAID - United States Agency for International Development

¹ Responsible, Accountable, Consulted, and Informed – RACI.
Preparedness for Implementation of SDGs

SDGs Matrix Is Weakly Integrated Into The National Documents
SDGs Council And Thematic Working Groups Do Not Include All Relevant Stakeholders
Weak Identification Of Interrelations Between SDGs And Targets And Gaps In Spotting All Responsible Agencies
Means Of Implementation Are Not Determined
Baselines And Data Sources Are Partially Defined
Reporting And Monitoring Mechanism Is Not Implemented In Practice
Aggregated Information About The 2030 Agenda Is Not Accessible
Executive Summary

Georgia, along with other UN member countries, is involved in the implementation of the 2030 Agenda. The 2030 Agenda represents an integrated plan of action of economic, environmental and social solutions for achieving sustainable development and incorporates 17 Sustainable Development Goals (SDGs). SDGs, along with other important issues, strive to tackle poverty and hunger, reduce inequality, build peaceful and just societies, promote gender equality and protect natural resources.

Since SDGs are ambitious and interlinked, their successful and timely realization is a complex process and requires multilateral engagement. Thus, Supreme Audit Institutions (SAIs), considering their mandate and role, play an essential role - SAIs are at the core of effective, accountable and inclusive institutions for sustainable development and can remarkably support to the every stage of SDGs implementation.

Within the scope of this audit, The State Audit Office of Georgia (SAOG) studied to what extent the country is prepared for implementation of SDGs. In particular, it has been assessed whether the government took sufficient steps (a) to be prepared for SDGs implementation and (b) to put a sound monitoring and reporting framework in place.

The audit revealed that the government has taken important initial steps in terms of integration the 2030 Agenda into the national context, formation monitoring and reporting framework. In particular, Government’s Administration established a coordinating agency – SDGs council and corresponding thematic working groups that support the council. Additionally, there has been developed a national 2030 Agenda – SDGs Matrix. Also, national targets and significant share of national indicators, baselines and data sources are in place, presented in the SDGs Matrix. Moreover, there have been conducted a series of activities for defining responsible bodies for implementation of SDGs. Commitments to launch the monitoring and reporting web-portal in practice are underway.

Despite the actions undertaken by the government towards preparation for implementation of SDGs, the audit has revealed certain deficiencies that call for further activities to achieve the goals in a successful and timely manner.

Deficiencies in integration the 2030 Agenda into the national context:

- As of now, the government has not approved the SDGs matrix;
- SDGs, targets and indicators, presented in the SDGs matrix, are fragmentally integrated into BDD 2019-2022, National Strategic Development Documents, Ministries’ 2019-2022 Medium Term Action Plans, Program Annex of 2019 State Budget Law, Municipalities’ Priorities Documents;
- SDGs council and thematic working groups do not encompass all relevant stakeholders. Moreover, neither specific members of the working groups, nor their concrete roles are defined. SDGs council and the working groups have not elaborated action plans;
- In a number of cases, responsible bodies are not assigned for some targets/indicators and specific roles and responsibilities for shared goals are missing. In addition, interconnections among targets are fragmentally assessed.
- Means of implementation are not evaluated.

2 BDD refers to the National Medium Term Budgetary Framework
Deficiencies in elaboration of monitoring and reporting framework:

- Baselines and data sources are partially defined in the SDGs matrix;
- Reporting format and timelines by the implementing organizations to the SDGs council and the by the council itself are absent;
- There is not sufficient level of transparency regarding SDGs, since the stakeholders are not provided with aggregated information about the 2030 Agenda, SDGs matrix, targets and indicators.

Deficiencies revealed in the audit create risks to achieve SDGs in an inclusive, timely and successful way. Hence, as a response to the existing challenges, SAOG has elaborated recommendations that support establishment of a proper fundament for implementation of SDGs.

RECOMMENDATIONS:

To the SDGs council:

1. Taking into consideration the universal and inclusive nature of SDGs, it is important to involve central and local governments in their realization. Consequently, SDGs Council should ensure that municipalities are included in the implementation of SDGs;

2. In order to position SDGs matrix as an effective formal framework of nationalized agenda, SDGs council should make timely initiatives for its formal approval by the government;

3. In order to achieve inclusiveness and effective functioning of SDGs council and thematic working groups:
   a) In cooperation with thematic working groups, all relevant stakeholders should be identified and after increasing their awareness, they should be involved in the SDGs council and thematic working groups, considering their relevance;
   b) In cooperation with thematic working groups, the roles and responsibilities of working group members should be determined;
   c) There should be elaborated action plans for SDGs council and thematic working groups, presenting short-term and medium-term activities, milestones and required resources.

4. To guarantee timely and efficient monitoring and reporting about SDGs, SDGs council should develop a monitoring and reporting framework, which implies:
   a) Timely completion of monitoring web-portal and launch in the practice;
   b) Development of reporting framework and timeline by ministries towards SDGs council;
   c) Defining timeline for national progress reporting about the achievement of SDGs.
**To the SDGs council and the line ministries:**

5. In order to eliminate the gaps in the SDGs matrix, the SDGs council and ministries should:

   a) Identify specific agencies responsible for each target/indicator;
   b) Analyze nature and scope of the interconnections between the goals and targets, on the basis of which, the direct responsibility of each agency will be defined in regard with achievement of each target.

6. In order to achieve SDGs and corresponding targets in a timely, efficient and successful manner, SDGs council and ministries, in cooperation with all relevant bodies, involved in the realization of the goals, should analyze and evaluate necessary means of implementation: human and financial resources, ICT, data and statistics.

7. In order to process proper monitoring of the implementation of the targets, SDGs council, in cooperation with line ministries and other relevant bodies, should present information in SDGs matrix about baselines and data sources for each indicator.

**To the line ministries:**

8. The line ministries should integrate SDGs, targets and corresponding indicators they are responsible for, into their strategies, policies, medium term action plans and program annex of the state budget law.
1. Introduction

The United Nations (UN), in September, 2015, adopted Transforming Our World: The 2030 Agenda for Sustainable Development focused on people, prosperity and planet.

Aspirations of the 2030 Agenda are translated into 17 Sustainable Development Goals (SDGs) and 169 targets. SDGs have global and ambitious nature and cover three critical dimensions of sustainable development: economic, social and environmental.

FIGURE 1. SUSTAINABLE DEVELOPMENT GOALS

SDGs encompass a wide array of subjects and along with other important issues, strive to tackle poverty and hunger, reduce inequality, build peaceful and just societies, promote gender equality and protect natural resources.
SDGs are built on the Millennium Development Goals (MDGs), that were planned to be achieved in 2000-2015. MDGs were a set of 8 measurable goals and, among other important issues, they served to tackle extreme poverty and hunger, make primary education accessible, promote gender equality and reduce child mortality. Georgia, together with other UN member countries, was involved in the implementation of MDGs.

Yet significant progress has been made in a number of areas within the scope of MDGs, the development has been uneven and some of the goals remained off-track. Thus, when the term for achieving them was about to run out, the world was still facing severe challenges. This was mainly caused by (a) lack of stakeholder involvement in the process of MDGs elaboration; (b) insufficient monitoring of targets and indicators; (g) leaving out critical aspects of sustainable development; (d) lack of data for measuring progress.¹

On one hand, based on the experience of MDGs, and, on the other hand, aiming to achieve better results, the world has agreed on the necessity of further collaboration. Accordingly, MDGs have been transformed into more comprehensive and complex SDGs that go beyond MDGs and seek to complete what MDGs could not achieve. SDGs, in comparison with MDGs, are:

### FIGURE 3. MAIN DIFFERENCES BETWEEN SDGS AND MDGS

<table>
<thead>
<tr>
<th>TRANSFORMATIVE</th>
<th>INTEGRATED</th>
<th>UNIVERSAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Uses Collective Approach towards Various Global Problems</td>
<td>Close Connections between Targets of Different Goals</td>
<td>Goals Apply to Developed, as well as Developing Countries</td>
</tr>
<tr>
<td>TAKES INTO ACCOUNT SOCIAL, ECONOMIC AND ENVIRONMENTAL DIRECTIONS</td>
<td>INCLUSIVE</td>
<td></td>
</tr>
</tbody>
</table>

In September, 2015, 193 UN member countries, including Georgia, expressed their readiness to integrate SDGs into their national contexts and achieve them by 2030.

### 1.1 AUDIT MOTIVATION

SDGs have a comprehensive, interconnected and long-term nature. Hence, their timely and effective implementation requires appropriate preparation by the governments. Particularly:

- Integrating goals into the national context;
- Identifying means of implementation;
- Developing a monitoring and reporting framework.

As employing these stages successfully is a complex process, it is associated with challenges. Thus, SAIs, considering their role and mandate, are eligible to contribute to the management of preparation process from the initial phases. Various international organizations explicitly declared about SAIs’ significant role in the implementation of SDGs, precisely:
• According to the UN resolutions, SAIs hold an important role in promoting efficiency, accountability, effectiveness and transparency of public administration, which, on the other hand, is one of the criteria for successful implementation of SDGs;
• The International Organization of Supreme Audit Institutions (INTOSAI) considers SAIs as strategic players that, based on their role and mandate, can significantly contribute to implementation, monitoring and reporting about SDGs.

Apart from this, SDGs paint a compelling and comprehensive vision of a world where citizens enjoy better lives that represents the main motto of ISSAI 12 – SAIs exist to contribute with value and benefits for the citizens in their countries.

Based on the above-mentioned, INTOSAI IDI has elaborated an international program, in which SAOG, together with about 70 SAIs evaluated national preparedness for implementation of SDGs.

1.2 AUDIT OBJECTIVE AND MAIN QUESTIONS

The audit aims to assess the national preparedness for implementation of SDGs and issue recommendations based on the audit results. This serves to further refinement of integration process and to support establishment of a proper fundament for successful realization of the goals.

In order to evaluate the preparedness for implementation of SDGs, the following questions have been answered:

• Has the Government taken sufficient steps to be prepared for SDGs Implementation;
• Has the Government taken sufficient steps to put a sound monitoring and reporting framework in place.

1.3 AUDIT CRITERIA

As audit criteria the audit team has used documents elaborated by the UN and INTOSAI, guidelines and better practice examples:

• The 2030 Agenda -Transform Our World - UN;
• Mainstreaming the 2030 Agenda for Sustainable Development - UNDP 2015;
• The Sustainable Development Goals Are Coming to Life - Stories of Country Implementations and UN Support - UNDG 2016;
• Institutional and Coordination Mechanisms – UNDP;
• Breaking the Silos: Cross-sectoral partnerships for advancing the Sustainable Development Goals – ECOSOC;
• IDI Guidance on Auditing Preparedness for Implementation of SDGs;
• Voluntary National Reviews 2016/2017.5

4 UN General Assembly Resolutions: 66/309, 69/228, 69/327.
5 Countries engaged in implementing the goals present their Voluntary National Reviews to the UN regarding their progress in SDGs implementation.
1.4 AUDIT SCOPE AND METHODOLOGY

The auditees are as follow:

- Government Administration – the SDGs council;
- Ministry of Environmental Protection and Agriculture of Georgia;
- Ministry of Economy and Sustainable Development of Georgia;
- Ministry of Regional Development and Infrastructure of Georgia;
- Ministry of Education, Science, Culture and Sport of Georgia;
- Ministry of Internal Affairs of Georgia;
- Ministry of Internally Displaced Persons from the Occupied Territories, Labor, Health and Social Affairs of Georgia.

The rationale for selecting the above mentioned agencies was to ensure wide coverage of SDGs. In particular, the functions of the selected ministries encompass all three dimensions of sustainable development: economic, social and environmental. Moreover, 15 SDGs (out of total 17 SDGs) and 68 national targets (out of 94 national targets), fall under these ministries’ functions. Accordingly, based on the scope of the audit, audit results give a representative overview regarding all the authorities involved in implementation of SDGs.

The audit team took a systemic perspective, applied for the Whole of Government (WoG) approach and studied activities carried out by the SDGs council and the above-mentioned ministries related to the integration the 2030 Agenda in the national/institutional context from January, 2016 to December, 2018.

The following audit methodology has been used during the audit:

- Analysis of information provided by the auditees;
- Interviews with the auditees;
- Content analysis of the minutes from the working groups meetings;
- Analysis of the responsibilities of different stakeholders (RACI) and GAP analysis;
- Acknowledging international practices and standards.

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7 The Audit covers all the goals except 6 – Clean Water and Sanitation and 17 – Partnerships for the Goals and 68 out of 94 national targets that have been elaborated in the frames of SDGs matrix, based on global targets. According to the current situation, SDGs matrix is not publicly available.

8 The data is based on SDGs matrix as of 30th of November, 2018. However, it is worth mentioning that the matrix is a live document and changes could be made periodically in it.

9 Based on the RACI analysis, it is possible to identify how the responsibilities of different stakeholders are distributed. In particular, R (Responsible) – the party that implements the measures, A (Accountable) – the party that takes the decisions, C (Consulted) – the party with whom the communication takes place before the decision is made, I (Informed) – the party that receives the information about the decisions and actions.
2. General Information

SDGs integration into Georgian context was commenced in 2015 with the leadership of the Government Administration of Georgia. The Government Administration is responsible for integration, coordination and monitoring of the goals.

In 2016, through coordination of the government administration, an informal working group was created, consisting of the representatives of the ministries and the UN agencies. The function of the group was selection of SDGs considering country context and elaboration corresponding national indicators. Later on, based on the decree\(^\text{10}\) of the Prime Minister, on the 2\(^{nd}\) of May, 2017, the “Council of Public Administration Reform and Sustainable Development Goals” was created (hereafter: SDGs council).

The objective of the SDGs council is to support the implementation process of SDGs and the public administration reform within its competences. SDGs council is led by the head of the government administration. Policy Planning Division, under the Policy Planning and Coordination Department serves as a secretariat of SDGs council and provides administrative, technical and logistic support.

Moreover, SDGs council established 4 thematic working groups:

- Social Inclusion Working Group;
- Economic Development Working Group;
- Democratic Governance Working Group;
- Sustainable Energy and Environmental Protection Working Group.

These working groups are responsible for strategic planning, integrated implementation and effective monitoring of the 2030 Agenda. They are accountable to the SDGs council. In order to achieve the above-mentioned goals, regular meetings of the thematic working groups are held.

\[\text{FIGURE 4. COORDINATION ON A COUNTRY LEVEL}\]

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\(\text{10}\) The decree of the Prime Minister of Georgia N118 of the 2\(^{nd}\) May, 2017 on “Public Administration Reform Council regulation and approving its staff regarding making amendments in the decree N135 of the Prime Minister from the 3\(^{rd}\) of May, 2016.”
SDGs council, in collaboration with line ministries, other budgetary organizations and the local representatives of the UN agencies has elaborated the SDGs matrix – the national document of the Sustainable Development Goals. The SDGs matrix is built on the 2030 Agenda and encompasses SDGs, global and national targets and indicators, baselines, data sources and responsible agencies.

**FIGURE 5. THE COMPONENTS OF THE SDGS MATRIX**
3. Audit Findings

3.1 DEFICIENCIES IN INTEGRATING THE 2030 AGENDA INTO THE NATIONAL CONTEXT

3.1.1 DEFICIENCIES IN INTEGRATION AND INTERNALIZATION OF SDGS MATRIX

According to the UN guideline, considering broad, complex and long-term nature of the SDGs, it takes efforts from the governments to cohesively integrate and internalize them into the national realms.

The above mentioned starts with elaboration a national 2030 Agenda, followed by its integration into national policies, strategic development documents and action plans. This is important in order to:

- Identify the differences/inconsistencies between the national 2030 Agenda and existing policies and plan activities to achieve alignment with the national 2030 Agenda;
- Implement SDGs in a more coherent, systemic, transparent, effective way and make it impartial component of the ongoing national processes.

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Elaboration of the national 2030 Agenda document - SDGs matrix - by the government has to be assessed positively. But the document is informal, as in the audit period, the government has not approved it officially.

The second phase, defined by the above mentioned UN guideline, refers to integration the 2030 Agenda in the national documents. In case of Georgia, it means reflection SDGs Matrix in the following documents:

- The Basic Data and Directions Document (hereafter: BDD) representing the Medium Term Strategy of Georgia;
- Sectoral strategic and policy documents;
- Medium term action plans of the ministries;
- Program annex of the State Budget Law;
- Municipalities priorities’ documents and etc.

Despite some series of activities taken by the budgetary entities, as of now, the SDGs matrix is not fully integrated in the national context. In particular, content and comparative analysis of the existing national documents and SDGs matrix revealed multiple deficiencies:

- The targets and indicators defined in the SDGs matrix are not fully reflected in the 2019-2022 Medium Term Strategy. Accordingly, the national objectives presented in the BDD are not aligned with SDGs. Thus, the above-mentioned document does not provide information about the obligations taken within the bound of SDGs matrix;
- The Ministries compared SDGs matrix and their strategic documents, policies and programs and identified general connections between them. However, SDGs were not translated into their documents, except for a few cases. For example, the Ministry of Environmental Protection and Agriculture of Georgia elaborated the Third National Environmental Action Programme where environmental activities, corresponding challenges and plans are presented in the context of SDGs and targets;
- There is a fragmental alignment among SDGs indicators and national indicators presented in (a) ministries 2019-2022 medium term action plans, (b) the program annex of 2019 state budget law. In particular, out of examined 124 indicators under 68 targets\(^\text{12}\), 28 indicators fully or partially correspond to the indicators presented in the medium term action plans, while the remaining 96 indicators do not match. Moreover, national indicators that are in compliance with the SDGs indicators, had already been used by the ministries before the elaboration of the matrix.

\(^{12}\) The indicators cover all three dimensions of the sustainable development – economic, social and environmental
The SDGs matrix is not integrated in the municipalities priorities’ documents, as far as they are not involved in the implementation of SDGs.

In 2003, the Parliament of Sweden approved a “Policy for Global Development” which aims to achieve inclusive and sustainable global development. Based on the above-mentioned document, in 2016, Sweden elaborated a national plan according to the 2030 Agenda. Afterwards, the ministries prepared the action plans and all relevant SDGs have been reflected in their activities. Moreover, state agencies took responsibility to reflect SDGs into the following year’s budgets.13

SDGs matrix is a framework, based on which (a) SDGs and targets should be integrated into the national/institutional context, (b) actions should be planned and implemented. So, without formally recognizing the SDGs matrix on time and integrating it into the national context - existing policies, strategic development documents, action plans and programs, timely and successful realization of SDGs might be compromised.

3.1.2 SDGS COUNCIL AND THEMATIC WORKING GROUPS DO NOT INCLUDE ALL RELEVANT STAKEHOLDERS AND THE FUNCTIONING OF THE WORKING GROUPS ARE CHARACTERIZED WITH DEFICIENCIES

THE SDGS COUNCIL

The 2030 Agenda calls for establishing a coordinating body equipped with adequate resources and encompassing all relevant stakeholders through the widest participation. According to the UN Development Group and the Global Initiative,14 it serves to (a) elaboration of integrated approaches, (b) formation of collective accountability and shared ownership, (c) creation of coherent vision across

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13 https://sustainabledevelopment.un.org/memberstates/sweden
various line ministries, levels of governmental and non-governmental stakeholders. In addition, elaboration of a proper action plan by the coordinating body enhances managing the goal implementation process soundly and effectively.

As mentioned above, based on the Prime Minister’s decree, a coordinating body - the SDGs council has been created. The SDGs council consists of multiple interested parties. However, it does not include all relevant stakeholders. In particular, its composition is the following:

**SDGS COUNCIL’S MEMBERS ARE:**
- The Government Administration
- Line Ministries*
- The National Statistics Office of Georgia
- Assistant of the Prime Minister in Human Rights and Gender Equality Issues
- Local Representatives of the UN, EU and USAID

**SDGS COUNCIL’S MEMBERS ARE NOT:**
- Municipalities
- The Judiciary
- The Academia
- CSOs
- Representatives of Disabled People, Minorities and other Vulnerable and Marginalized Groups

* The Ministry of Defense of Georgia is an exception

It is worth mentioning, the statute of the SDGs council enables various public entities, NGOs, international organizations and private sector representatives to participate in the meetings upon the invitation of the council.

As mentioned above, according to the UN,15 due to the comprehensive nature of SDGs, bringing different actors together for wider involvement results in establishing an ample set of viewpoints and triggers inclusive processes.

SDGs council does not have an action plan, where planned activities, their timeline and needed resources would be defined in the medium, as well as in the long term. Accordingly, based on the complexity of coordination of SDGs implementation, the effective functioning of SDGs council is under a risk.

**THEMATIC WORKING GROUPS**

Aiming to ensure a well-defined coordination process, with the initiative of the SDGs council, 4 thematic working groups have been established under the SDGs council. They serve to provide professional assistance to realization of SDGs through strategic planning, integrated implementation and effective monitoring of the 2030 Agenda. According to the manual prepared by the UN Development Program,16 for potent functioning of working groups, there should be a close collaboration within the public entities, as well as between the governmental and non-governmental sector. Parties involved in the working group format should:

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16 Institutional and Coordination Mechanisms, Guidance Note on Facilitating Integration and Coherence for SDG Implementation, UNDP 2015.
• Analyze to what extent the existing policies and plans correspond to SDGs and targets; In case of incompliance, plan appropriate actions with joint efforts;
• Identify additional partnership opportunities for better outcomes.

Moreover, according to the UN Global Initiative, it is necessary to clearly define roles and collaboration format of the group members, for effective functioning of the working groups.

As mentioned above, SDGs council has made the initial steps in this regard and formed 4 thematic groups that has to be assessed positively. Upon a request, any interested body could become a member of the working group based on its expertise and relevance. However, the municipalities are not members of working groups, neither do they participate in working group meetings, based on the analysis of the minutes of the meetings. In addition, existing structure of the thematic working groups are not clearly articulated, as specific members are not explicitly stated and only general composition is provided. For example, the Social Inclusion Working Group consists of:

- Representatives of Georgian Government Administration, National Statistics Office of Georgia, corresponding ministries and government bodies to ensure representation of local and national perspectives;
- At least two representatives from civil society organizations;
- At least one representative from the Academia;
- A representative of the private sector;
- At least two representatives of the international/donor organizations.

Furthermore, there have been taken only initial steps to define exact activities of the working groups. In particular: (a) goals and functions of the working groups are defined, however, specific roles of the member bodies are not well articulated; (b) neither action plans nor performance reports have been prepared by the working groups.

A coordinating commission for implementing the 2030 Agenda has been created in Brazil and has the following obligations:
- Elaborating the national action plan for the 2030 Agenda;
- Submitting potential strategies, activities and programs to achieve the goals in the future;
- Ensuring SDGs implementation and systemic monitoring;
- Searching and sharing the best practices for better results.

The commission involves 16 members and includes representatives from central and local governments and non-governmental sectors. In order to achieve wide inclusion, the members of the commission unite different thematic bodies. For example, a representative of the Academia takes part in the name of 67 educational units and a representative of a municipality covers more than 4000 local governments. Moreover, Brazilian Geography Research Institute and Statistics and Economic Research Institution take part as advisor organizations. CSOs, not members of the commission, are involved in thematic working groups. The commission functions as a formalized platform where the representatives of different areas collaborate in order to achieve shared goals.

18 https://sustainabledevelopment.un.org/content/documents/15806Brazil_English.pdf
Without sufficient multi-stakeholder engagement in the SDGs council and thematic working groups, it becomes complicated to take into account all relevant opinions and to trigger collectively beneficial decisions. Besides, absence of beforehand planned activities and clearly defined roles and responsibilities cast doubts on successful functioning of the SDGs council and thematic groups.

### 3.1.3 GAPS IN SPOTTING ALL RESPONSIBLE AGENCIES FOR PARTICULAR TARGETS AND WEAK IDENTIFICATION OF INTERRELATIONS BETWEEN SDGS AND TARGETS

**Organizations Responsible for SDGs and Targets**

Readiness, expressed by the government, for achieving SDGs is necessary but insufficient condition for successful realization of the goals, since actual success is directly dependent on the specific actions taken by the specific entities. According to the UN\(^\text{19}\), nonexistence of clear definition of roles and responsibilities amongst involved agencies puts the success of achieving the goals under threat.

Based on the analysis of the SDGs matrix, another bottleneck was detected in regard with defining responsibilities:

- In case of 10 indicators under 5 targets, responsible organizations are not defined;
- In case of 30 indicators under 18 targets, the Government of Georgia is presented as an implementing authority which makes it impossible to define the specific accountable agency.

**Figure 9. Goals and Indicators for Which the Implementing Authority is Either the Government of Georgia or It is Not Identified\(^\text{20}\)**

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\(^{19}\) Institutional and Coordination Mechanisms, Guidance Note on Facilitating Integration and Coherence for SDG Implementation, UNDP 2015

\(^{20}\) The data is based on SDGs matrix as of 30th of November, 2018. However the matrix is a live document and changes could be made periodically in it
For example, based on the SDGs matrix, the Government of Georgia is responsible for achieving the target 6.1 – “Ensuring safe and accessible drinking water for everybody in an equal way by 2030”. However, in practice, this target falls under the Ministry of Regional Development and Infrastructure of Georgia, in parallel with the private sector. Thus, the authorities actually involved in achieving the target 6.1 and their responsibilities/obligations are not depicted in the SDGs matrix. Moreover, according to the SDGs matrix, Ministry of Regional Development and Infrastructure is not presented as a responsible authority for achieving any of the targets. Based on the fact, that exact roles and responsibilities have not been clearly defined in the context of each target, SDGs matrix, in case of certain targets, provides vague information regarding the responsible bodies.

Despite the fact, that achieving the goals is a collective responsibility of the whole country, without clear articulation of roles and responsibilities for each target and indicator, formulation and implementation of adequate policies/actions are under the risk and has a negative effect on transparency and accountability.

**INTERRELATIONS BETWEEN SDGS AND TARGETS**

Breaking down sectoral silos, understanding interrelations, synergies and trade-offs between SDGs and targets is essential for implementation of SDGs, as it:

- Reduces the risk that progress is achieved in one direction on the expense of another one;
- Fosters policy coherence thus prevents overlapping of state programs or leaving some targets beyond the programs;
- Promotes sustainable and efficient usage of resources coupled with integrated cooperation between responsible authorities to exploit synergy.

Hence, there is a need for a careful and context-sensitive assessment of scope and nature of the interrelations between the SDGs and targets in order to realize full potential of the goals. Based on the assessment results, there should be defined (a) the particular organizations involved in achieving the shared goals and (b) their corresponding roles and responsibilities.

Collaboration between the agencies for understanding interlinkages, possible trade-offs and synergies across different SDGs and targets is on the initial stage. Thus, assessments to identify actual interconnections, their scope and nature is not systematic and intensive.

For example, according to the SDGs matrix, the Ministry of Economy and Sustainable Development of Georgia is responsible for all indicators determined within the target 8.5 - “Carrying out effective state politics for every women and men, including the youth and persons with disabilities, achieve productive employment and decent work, and equal pay for work of equal value”. However, the above-mentioned target, considering its crosscutting nature, is interrelated with other SDGs and corresponding targets that fall under other responsible bodies.
Without clear assignment of roles and responsibilities for each target and indicator, identification of interrelations between SDGs and planning appropriate activities through partnership, the following might be compromised:

- Integrated functioning of different entities;
- Tackling all challenges by existing programs;
- Exploiting synergies resulting from partnership and cooperation.

The above-mentioned context contains the risk of inefficiencies, delays and casts doubts on successful implementation of the goals timely and effectively.
3.1.4 MEANS OF IMPLEMENTATION ARE NOT DETERMINED

Based on the UN resolution\textsuperscript{21}, achieving as complex goals as the SDGs are, requires forward-looking planning and scanning to think over a long term and identify what are the necessary/required means, like financial and human resources, ICT technologies, data and statistics, for uninterrupted implementation of SDGs. Thus, determining necessary resources at the planning stage, mobilizing and directing them where needed reduces the risk of inconsistent and ineffective implementation.

Based on the information received from the SDGs council, necessary financial and human resources had not been evaluated up to now, however, commitments devoted to identification of data sources and baselines are underway.\textsuperscript{22}

The above-mentioned is partially caused by the fact that defining actual linkages between financial and non-financial information requires the existence of result-oriented, sound mechanisms, representing a challenge for other countries as well.\textsuperscript{23} Accordingly, Georgia does not have a clear and comprehensive long-term and medium-term view about the means of implementation required for realization of SDGs and the corresponding targets.

**CONCLUSION**

The government has taken initial steps in order to integrate the 2030 Agenda into the national context. In particular:

- A coordinating entity for implementing SDGs – SDGs council and the thematic working groups have been created;
- The national document for the 2030 Agenda - SDGs matrix - has been elaborated;
- Some actions were taken to define responsible bodies for implementing the targets.

Despite the above-mentioned progress in the process of integrating SDGs, there are shortcomings that might hinder their timely and successful implementation. In particular, the following deficiencies are on the ground:

- As of now, the government has not approved the SDGs matrix formally;
- SDGs, targets and indicators, presented in the SDGs matrix, are fragmentally integrated into BDD 2019-2022,\textsuperscript{24} National Strategic Development Documents, Ministries’ 2019-2022 Medium Term Action Plans, Budget Annex of 2019 State Budget Law, Municipalities’ Priorities Documents;
- SDGs council and thematic working groups do not include all relevant stakeholders. Moreover, there is defined neither specific members of the working groups, nor their concrete roles;
- SDGs council and thematic working groups have not elaborated action plans;

\textsuperscript{21} The 2030 Agenda, A/Res/70/1
\textsuperscript{22} This subject is discussed in detail in the corresponding chapter
\textsuperscript{23} Detailed analysis about systemic shortcomings of the correlation between financial and non-financial information is provided in the report of the State Audit Office of Georgia on Budget Execution
\textsuperscript{24} BDD refers to National Medium Term Budgetary Framework
In a number of cases, there is not defined responsible bodies for some targets/indicators and specific roles and responsibilities for shared goals are missing;
- Interconnections among different targets defined within SDGs are fragmentally identified;
- Means of implementation are not assessed.

RECOMMENDATIONS

To the SDGs council:

- Taking into consideration the universal and inclusive nature of SDGs, it is important to involve central and local governments in their realization. Consequently, SDGs council should ensure that municipalities are included in the implementation of SDGs;

- In order to position SDGs matrix as an effective formal framework of nationalized agenda, SDGs council should make timely initiatives for its formal approval by the government;

- In order to achieve inclusiveness and effective functioning of SDGs council and thematic working groups:
  a) In cooperation with thematic working groups, all relevant stakeholders should be identified and after increasing their awareness, they should be involved in the SDGs council and thematic working groups, considering their relevance;
  b) In cooperation with thematic working groups the roles and responsibilities of working group members should be determined;
  c) There should be elaborated action plans for SDGs council and thematic working groups, presenting short-term and medium-term activities, milestones and required resources.

To the SDGs council and the line ministries:

- In order to eliminate the gaps in the SDGs matrix, the SDGs council and ministries should:
  a) Identify specific agencies responsible for each target/indicator;
  b) Analyze nature and scope of the interconnections between the goals and targets. On the basis of which the direct responsibility of each agency will be defined in regard with achievement of each target.

- In order to achieve SDGs and corresponding targets in a timely, efficient and successful manner, SDGs council and ministries, in cooperation with all relevant bodies, involved in the realization of the goals, should analyze and evaluate necessary means of implementation: human and financial resources, ICT, data and statistics.

To the line ministries:

- The ministries should integrate SDGs, targets and corresponding indicators they are responsible for into their strategies, policies, medium term action plans and program annex of the state budget law.
3.2 DEFICIENCIES IN MONITORING, ASSESSMENT AND REPORTING ABOUT THE SDGS

3.2.1 BASELINES AND DATA SOURCES ARE PARTIALLY DEFINED

According to the 2030 Agenda, the continuous monitoring and follow up is a critical factor for achieving the goals successfully that necessitates existence of reliable, accurate and complete data. Taking into account the obstacles related to obtaining quality data, obviously, only the governments and NSOs could not tackle data related challenges alone, thus data from third-parties, like private sector, CSOs, academia and research institutes could work as complements for national needs and fill the existing gaps. Hence, exploiting partnership opportunities with external stakeholders could equip the government with a proper data framework for proper monitoring.

Challenges related to obtaining quality data is present for many countries and in this regard, Georgia is no exception. In particular, there are certain deficiencies in the SDGs matrix and presented information needs to be improved in terms of quality. Precisely, the matrix does not include:

- 63 baselines for assessing progress;
- 14 data sources for collecting data.

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25 The 2030 Agenda, Para. 48 A/RES/70/1.
According to the SDGs matrix, the main source of data (73%) is administrative data and the rest – international organizations and surveys. Close cooperation with the third parties in order to improve the quality of data and statistics and to identify alternative data sources is an important factor for tackling existing shortcomings timely and effectively.

26 The data is based on SDGs matrix as of 30th of November, 2018. However, it is worth mentioning that the matrix is a live document and changes could be made periodically in it.
Existing deficiencies in SDGs matrix reduces possibility to track the progress, identify existing challenges and make informed decisions.

### 3.2.2 REPORTING AND MONITORING MECHANISM IS NOT IMPLEMENTED IN PRACTICE

According to the 2030 Agenda, in parallel with integrating SDGs into the national context, elaboration a sound monitoring, follow-up and reporting mechanism is essential for their successful implementation and adequate accountability.

SDGs council has not fully established a proper system for accurate monitoring, corresponding procedures and reporting. In particular:

- Reporting timelines by the implementing organizations to the SDGs council and by the council itself are absent;
- The SDGs council is responsible for information collection. However, the reporting framework does not oblige the implementing organizations to present: (a) explanations for deviations between planned and actual outcomes, (b) information about planned activities for bridging the existing gaps.

It has to be mentioned, that SDGs council is working on creating a monitoring web-portal, through which, as per the plans, will be (a) presented information from the SDGs matrix, (b) uploaded updated data in order to monitor the progress.

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27 https://sustainabledevelopment.un.org/content/documents/16013Denmark.pdf

28 The 2030 Agenda, Para. 72 A/RES/70/1.
Absence of sound procedures related to monitoring framework and reporting timeline hinders aggregation of systematic, timely and comprehensive information that obstructs successful realization process of SDGs.

3.2.3 AGGREGATED INFORMATION ABOUT THE 2030 AGENDA IS NOT ACCESSIBLE

In order to ensure wide participation, transparency and government accountability in the process of SDGs implementation, it is important to provide comprehensive information to the society regarding the 2030 Agenda, its components, achieved progress, roles of the stakeholders and potential partnership possibilities.

The existing practice of providing information by the SDGs council does not ensure informing all stakeholders adequately. In particular, as per the current approach, aggregated information about the 2030 Agenda, SDGs matrix, involved organizations and achieved progress is not accessible to the society. According to the SDGs council, with the help of the web-portal, it is planned to present the information regarding the 2030 Agenda and related national processes.

FIGURE 13. PRACTICES OF BELGIUM AND DENMARK REGARDING TO MONITORING AND REPORTING SYSTEMS OF SDGS

In Belgium, as a result of consultations with different stakeholders, in spring, 2017, the first strategy for the sustainable development of the country was elaborated, twinned with the monitoring format. In particular, the government during its term, reports twice regarding the progress of achieving the goals. Furthermore, in the process of reporting, in addition to the government, parliament, CSOs and private sector should participate as well. The objective of this process is assessment of the achieved progress and identification of challenges on time on the basis of which decisions would be made. ²⁹

The government of Denmark prepares an annual report about the action plan execution that covers information about 37 national targets. The report is publicly available and is presented to the Parliament. Apart from this, every 4 years, a report regarding the progress is prepared that substitutes regular annual reports. This document includes comprehensive information about the achieved results; in addition, special attention is paid to the further initiatives for implementation of SDGs and possible changes in action plans. ³⁰

²⁹ https://sustainabledevelopment.un.org/content/documents/15721Belgium_Rev.pdf
³⁰ https://sustainabledevelopment.un.org/content/documents/16013Denmark.pdf
Without providing comprehensive and proactive information regarding SDGs to the society, transparency and accountability of the government is not ensured. Besides, without informing the stakeholders adequately, it is difficult to involve them in the processes related to SDGs and ensure that no one is left behind, which is one of cornerstones for achieving inclusive implementation of the goals.

CONCLUSION

The government has made certain steps towards forming monitoring and reporting framework of SDGs:

- Significant share of performance indicators, baselines and data sources has been identified;
- Activities to put a web-portal in practice are underway.

32 https://www144.statcan.gc.ca/sdg-odd/index-eng.htm
Despite the achieved progress, adequate monitoring and reporting system has not been created yet. In particular, the following deficiencies are on the ground:

- Baselines and data sources are incompletely identified in the SDGs matrix;
- Reporting framework and timelines are not defined;
- Appropriate level of transparency about SDGs is not ensured since the aggregated information about the 2030 Agenda, SDGs matrix, corresponding SDGs and targets is not provided to the stakeholders.

**RECOMMENDATIONS**

*To the SDGs council and the line ministries:*

- In order to process proper monitoring of the implementation of the targets, SDGs council, in cooperation with ministries and other relevant bodies, should present information in SDGs matrix about baselines and data sources for each indicator.

*To the SDGs council:*

- To guarantee timely and efficient monitoring and reporting about SDGs, SDGs council should develop a monitoring and reporting framework, which implies:
  a) Timely completion of monitoring web-portal and launch in the practice;
  b) Development of reporting framework and timeline by ministries towards SDGs council;
  c) Defining timeline for national progress reporting about the achievement of SDGs.
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