



Sustainable Development Goals: Impacts on SAIs and Governments

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Office of the Comptroller and Auditor General of Bangladesh

Impact of SDGs on the SAI

Strategic planning/strategic direction

- SAI Bangladesh formulated its last Strategic Plan for the period 2013-2018 which is prior to adoption of SDG commitment.
- SAI recently has undertaken initiatives to prepare its current Strategic Plan for the period 2019- 2023. In the draft Strategy Plan, SDGs issue has been addressed.
- Meanwhile, SAI has taken a capacity development policy through training on SDG area and directed its training wing (Financial Management Academy) to conduct training on the subject. In line with that direction, few number of in-house training on SDG has already been conducted by OCAG.
- A mid level senior official in the office of OCAG has been assigned as focal person to deal with the SDG issues from the audit point of view.

Impact of SDGs on the SAI – cont.

Audit practices/audit consideration

- SAI Bangladesh is conducting regular audit program such as Financial Audit or Compliance Audit or even Performance Audit.
- After the introduction of SDGs, SAI Bangladesh has focused on Performance Auditing that are directly related to achieving the targets of SDGs. Some topics on which Performance Audit has been/will be conducted includes:
 - Performance Audit on Preparedness for Implementation of SDG in Bangladesh
 - Strengthening Women's Ability for Productive New Opportunities (**SWAPNO**)- linked with Goal 5
 - Char Livelihood Project – linked with Goal 1

Impact of SDGs on the SAI – cont.

Audit practices/audit consideration

SAI Bangladesh has conducted some Performance Audit which can be linked with SDG Audit. Some of them are:

- Performance Audit on Climate Resilient Participatory Afforestation and Reforestation Project (linked with Goal 13: Climate Action)- 2018 by FAPAD
- Performance Audit on Hospital Waste Management (linked with Goal 3: Good Health and Well-Being)
- Performance Audit on Improving surface water quality of worst polluting rivers vis-a-vis improving water quality of greater Dhaka and Protection of wetlands capable of water retention in and around greater Dhaka
 - (linked with Goal 6: Ensure availability and sustainable management of Safe Drinking Water)

Impact of SDGs on the SAI – cont.

Identification of information/data sources

To conduct the SDG Preparedness Audit, we collected data and information from PMO, GED, BBS and Bangladesh Bank.

- *For the* Performance Audit on Climate Resilient Participatory Afforestation, we analyze the policy of the ministry and compared the achievement against some targets
- For Hospital Waste Management Project Audit, data have been collected in line with the performance issues which can also be linked with SDGs

Impact of SDGs on your Government

- **Funding implications**

Finance and resource mobilization are the key component in coming years in achieving the SDG targets. The 7th FYP has made a primary financing estimation which is amount of US\$ 403.8 billion from both public and private sectors for the fiscal year of 2016-2020. But this amount does not reflect the need or demand based financial allocation to achieve the SDG targets. Expert says that, in achieving the SDGs in Bangladesh, domestic resource mobilization need to be raised to at least 18 percent from the present 12.1 percent over the next 5 to 10 years, but the projection of domestic resource mobilization is far more distance (14.2-16.2% of GDP) in the 7th FYP. So concern is raised whether government will be able to ensure quality financing to SDGs despite integration of the targets to achieve.

Impact of SDGs on your Government- **Cost.**

- Funding implications**

Government has completed a study on “SDGs Needs Assessment and Financial Strategy” for the country to estimate the resources needed for achieving SDGs by 2030. It reveals that government would require around \$ 928.48 billion worth of additional resources for full implementation of SDGs from Financial Year 2017-2030.

Summary of costing exercise (USD in billion)

	FY 17-FY20	FY 21-FY 25	FY 26-FY 30	FY 17-FY 30
Total additional synchronized cost	129.79	300.65	498.04	928.48
Annual average additional synchronized cost	32.45	60.13	99.61	66.32

- The additional synchronized cost for all **17 goals** would be **10.2%** of the **projected GDP** (at 2015-16 constant prices) under the **7FYP** extended growth scenario in FY17 which would increase to **24.1%** in FY30.
- Under BAU growth scenario, the estimated total additional synchronized cost for all **17 goals** would increase to **28.1%** in FY30.
- The **highest cost** would be incurred for implementation of **SDG 8** while the least cost will be incurred for implementation of **SDG 17**

Impact of SDGs on your Government – cont.

Accountability lines

- **SDGs Implementation Committees**

In November 2015, the GoB established an Inter-Ministerial Committee on ‘SDG Monitoring and Implementation’ comprising 20 Secretaries headed by the Chief Coordinator (GED being the Secretariat). The GoB has prepared a ‘National Action Plan for SDGs Implementation’

- **Other Important Committees**

‘SDGs Working Team’ hosted by the Governance Innovation Unit, Prime Minister’s Office

‘SDGs Implementation Sub-committee’ by the NGO Affairs Bureau

‘National Data Coordination Committee-NDDC’ to deal with *data gap* under Statistics and Informatics Division, (SID)

One SDGs focal point official in each ministry. They are working in addition to their routine desk work

Impact of SDGs on your Government – cont.

- **Accountability lines**

Activities undertaken:

The GoB has also published the Monitoring and Evaluation Framework for SDGs implementation. A 20 member follow up and monitoring committee is formed to take over the monitoring activities with the Principal Coordinator, SDGs wing in chair. This committee meets regularly to monitor the progress.

Voluntary National Review (VNR) of SDGs was also prepared in 2017 and presented at the UN

SDG Implementation Review (SIR) conference was held on *4-6th July 2018*. Government organizations, in collaboration with development partners and NGOs expressed their views on current state of SDGs implementation in Bangladesh

GED has also put forward a proposal to localise SDGs in Bangladesh

Impact of SDGs on your Government – cont.

- **Accountability lines**

Mapping of Ministries: Bangladesh has clearly identified the responsibilities of the ministries and agencies to achieve the SDGs. Bangladesh has mapped out lead, co-lead and associate ministries against each target of the SDGs. This mapping exercise is expected to reduce duplication of efforts, enhance synergy and help formulate action plans.

Impact of SDGs on your Government – cont.

- Accountability lines

SDGs	Lead Ministries/Divisions
Goal 1: No poverty	CD; GED; MoEF, MoDMR; FD
Goal 2: Zero hunger	MoA; MoFood; MoHFW; MoInd; ERD; MoC; FD
Goal 3: Good health and well-being	MoHFW; MoHA; RTHD; MoLE; MoEF; ERD
Goal 4: Quality education	MoPME; MoE; ERD
Goal 5: Gender equality	MoWCA; MoSW
Goal 6: Clean water and sanitation	LGD; MoA; MoWR; ERD
Goal 7: Affordable and clean energy	PoD; EMRD; ERD
Goal 8: Decent work and economic growth	FD; MoC; MoInd; MoA; GED; MoLE; MoYS; MoCAT; MoCA; BFID
Goal 9: Industry, innovation and infrastructure	RTHD; LGD; MoInd; MoEF; MoST; MoA; ERD; ICTD; PTD

government has developed mapping handbook, actions plans and training handbook.

Impact of SDGs on your Government – cont.

- Accountability lines

SDGs	Lead Ministries/Divisions
Goal 10: Reduced inequalities	GED; LJD; FD; ERD; MoEWOE; MoC; BFID
Goal 11: Sustainable cities and communities	MoHPW; RTHD; MoR; MoCA; MoDMR; LGD; MoWCA; ERD
Goal 12: Responsible consumption and production	MoFA; MoEF; MoF; MoA; LGD; MoInd; IMED (CPTU); MoE; MoPME; ERD; MoCAT; FD
Goal 13: Climate action	MoDMR; GED; MoEF
Goal 14: Life below water	MoWR; MoS; MoST; MoFL; MoEF; MoD
Goal 15: Life and land	MoEF; ERD; FD; MoFA
Goal 16: Peace, Justice and strong institutions	MoHA; MoWCA; MoFA; LJD; LPAD; BB; CD; MoPA; GED; ERD; LGD; MoInf
Goal 17. Partnerships for the goals	IRD; FD; ERD; PMO (BoI); BB; MoST; PTD; MoEF; ICTD; GED; MoC; PMO (PPPA); SID (BBS)

Impact of SDGs on your Government – cont.

- **Accountability lines**
- In 2017, Bangladesh has submitted VNR (Volunteer National Review) of SDGs along with 42 other countries. Seventy Four (74) targets and 115 indicators relating to the 7 goals , have been used for reviewing the SDGs in Bangladesh. The draft VNR was shared with different shareholders including government agencies, NGOs, Academia, and Development Partners. The VNR has indicated a few challenges in specific sectors. But these risk factors have not been addressed yet by the government.
- The handbook for the preparation of Voluntary National Reviews -2018 Edition is published. Government is recommended to follow this handbook for next review.

Impact of SDGs on your Government – cont.

- **Accountability lines**
- The Access to Information (a2i) project under The Prime Minister’s Office, with technical support from UNDP in collaboration with General Economic Division of Planning Commission and Bangladesh Bureau of Statistics has designed and developed the SDG Tracker to facilitate the tracking of progress against each goals and target through multiple visualization schemes.
- Aimed at removing the Language barrier to popularize the SDGs concept and ideas among masses and to create awareness among the general people of the country, “Bengali version of SDGs, targets and indicators” has been developed to be widely circulated to the public and public offices all over the country.

Impact of SDGs on your Government – cont.

- **Accountability lines**

Other Important Committees

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Impact of SDGs on your Government – cont.

- **Information management**

Data availability

The GoB undertook a data- mapping exercise to assess the availability of data for Bangladesh in the light of the SDGs indicators.

- The analysis has disclosed that data for only 77 indicators is readily available (out of 232) in existing data generating system of Bangladesh.
- Data for another 108 indicators can be generated by modifying existing census, survey, MIS etc. These data are not yet generated. The BBS/NIPORT/BB/BANBEIS etc are working to generate data. These data banks of the government are working under full administrative control of the government

Results of Preparedness Audit (optional)

Bangladesh is one the first starter in SDG implementation. This performance audit aimed at reporting about the preparedness of the country in this regard. The office of the Prime Minister along with other 13 ministries and sub-ordinate offices has been selected as audited entities. To help analysis the scenario inside the government sectors, an Non-government organization along with a CSO is incorporated in the audit programme.

There is vertical policy coherence in place to involve the implementing agencies in the process. But, horizontal policy coherence is not adequate. Private sector is a promising sector offering a huge mobilization of resources. But this sector is still out of focus in the journey of SDG implementation. Though PPP authority is working in this regard, but current arrangement is not sufficient to move forward smoothly with SDGs implementation.

Innovative initiative is not there to spread domestic source of fund. Risk management mitigation plans are absent to face risk factors like natural calamities and other international issues like recent Rohingya crisis.