REPUBLIC OF MAURITIUS

NATIONAL AUDIT OFFICE

PERFORMANCE AUDIT REPORT

PREPAREDNESS FOR IMPLEMENTATION OF SUSTAINABLE DEVELOPMENT GOALS

Ministry of Foreign Affairs, Regional Integration and International Trade

FEBRUARY 2019

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SUSTAINABLE DEVELOPMENT GOALS

1 NO POVERTY

2 ZERO HUNGER

3 GOOD HEALTH AND WELL-BEING

4 QUALITY EDUCATION

5 GENDER EQUALITY

6 CLEAN WATER AND SANITATION

7 AFFORDABLE AND CLEAN ENERGY

8 DECENT WORK AND ECONOMIC GROWTH

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

10 REDUCED INEQUALITIES

11 SUSTAINABLE CITIES AND COMMUNITIES

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

13 CLIMATE ACTION

14 LIFE BELOW WATER

15 LIFE ON LAND

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

17 PARTNERSHIPS FOR THE GOALS

CONTENTS

TABLES

FIGURES

ABBREVIATIONS AND ACRONYMS

INTOSAI	International Organisation for Supreme Audit Institutions
MDG	Millennium Development Goals
MoFED	Ministry of Finance and Economic Development
MOEMRFS	Ministry of Ocean Economy, Marine Resources, Fisheries and Shipping
NGO	Non Governmental Organisation
SAI	Supreme Audit Institution
SDG	Sustainable Development Goals
UN	United Nations
UNDP	United Nations Development Programme

EXECUTIVE SUMMARY

In September 2015, following the conclusion of the Millennium Development Goals (MDGs) era, 193 Member States of the United Nations (UN), including the Republic of Mauritius, adopted the 2030 Agenda for Sustainable Development and its 17 Sustainable Development Goals (SDGs). While Mauritius had achieved most of the MDGs and targets, yet it faced several challenges during their implementation. SDGs are different from the MDGs as they cover the social, economic and environmental dimensions of sustainable development. These dimensions open up new challenges.

One of the lessons learned from the former MDGs is that it pays off, in terms of results, to start monitoring the process at an early stage. Hence, as some three years have elapsed since the adoption of the 2030 Agenda, it is now most appropriate to assess the measures taken to support the country's preparedness for the implementation of the Agenda.

The key findings are presented under Policy and Data Framework.

Key Findings

Policy Framework

➢ *Commitment and Responsibility*

▪ In 2017, a Three-year Strategic Plan covering the period 2017/18 – 2019/20, was developed based on 10 priority areas identified by Government. However, there was no clarity as to how the SDGs were mainstreamed into the 10 priority areas. The strategies contained therein were not linked to the goals and related targets and indicators.

▪ A Roadmap for the implementation of SDGs in Mauritius was formulated but had not yet been endorsed by Government. This resulted in further delay in setting up an institutional mechanism for the proper implementation of the SDGs.

➢ *Governance and Accountability Arrangements*

▪ Over the period 2015 to 2018, changes in assigning the responsibility for coordinating, monitoring and reporting on the implementation of the SDGs to four different Ministries did not ensure continuity. At the Ministry of Foreign Affairs, Regional Integration and International Trade, there was no permanent structure with full time staff dedicated to follow up on the implementation of SDGs.

▪ The implementation of the 2030 Agenda requires the effective mobilisation of financial resources. Budget proposals submitted to the Ministry of Finance and Economic Development (MoFED) did not integrate SDGs, targets and indicators. Government did not estimate the financial resources needed for implementing SDGs. Though there have been some efforts to seek the participation of the private sector through the Corporate Social Responsibility to finance some development projects, there was no financial strategy developed to ensure that resource constraints did not become an obstacle to the achievement of SDGs.

➢ *Engaging Stakeholders*

There was no plan of activities to build up awareness of the 2030 Agenda among stakeholders, with the aim to engage them in the national effort to implement SDGs. Except for a few awareness workshops organised separately by different Ministries and Departments (for example Statistics Mauritius in May 2016), there were no other activities carried out. There was not enough efforts made in organising awareness raising campaigns, specifically targeting those working in the Local Authorities and local communities.

➢ *Planning for Implementing Sustainable Development Goals*

- Three-year Strategic Plans and annual Budget Speeches did not provide a long term development perspective of Mauritius that covered the period ending 2030. Hence, there was not sufficient visibility on how Government would proceed in future to reach the SDGs and their related targets and indicators.

- As at end of December 2018, there were no specific policy and programmes to bridge the important gaps identified during the preparation of the Roadmap in SDG 14 on Life below Water, SDG 5 on Gender Equality, SDG 6 pertaining to Clean Water and Sanitation, SDG 11 on Sustainable Cities and Communities, and SDG 12 relating to Responsible Consumption and Production.

Data Framework

➢ Ministries, Departments and Public Entities were required to provide Statistics Mauritius timely and reliable data from various sources for compiling indicators which would eventually be used to track progress towards attainment of the 17 SDGs. However, Statistics Mauritius reported that some Ministries and Departments neither submitted the relevant inputs nor conducted technical meeting to thrash out cases of data inconsistencies at their end.

➢ It is essential that data providers document the quality and the methods used to produce their data and Statistics Mauritius to use these documentation in order to valid same. If not, incorrect data might be used to determine indicators. This validation process was not being executed appropriately at Statistics Mauritius as per test check on data provided by Ministry of Ocean Economy, Marine Resources, Fisheries and Shipping (MOEMRFS).

➢ Only 219 out of the 232 indicators endorsed by UN were relevant for Mauritius. As at May 2018, data was available for only 155 Indicators. The main reasons for unavailability of data for the remaining indicators were non-availability of UN metadata, lack of relevant data and inadequate data sharing network among entities.

➢ The Ministry of Foreign Affairs, Regional Integration and International Trade, who was conferred the responsibility of all matters relating to SDGs, has proposed the constitution of four Working Groups to address data gaps among other responsibilities. These Groups would report to a Steering Committee which would then report to the Inter-Ministerial Committee, and eventually to Government. However, as at end of December 2018, these Working Groups were not set up.

➢ As of December 2018, no annual report or monitoring report on progress on the implementation of the SDGs was published at national level as recommended by the Roadmap on Statistics. Data on Excel Sheets for each goal in relation to availability of indicators and data was insufficient to assess sustainable development trends against desired results and provide feedback for necessary policy correction.

Conclusion

Though efforts are being made to create an enabling environment for the implementation of the 2030 Agenda for Sustainable Development, the measures taken so far by Government are not adequate to support its preparedness towards the implementation of SDGs. The monitoring, measuring and reporting systems, important in tracking progress, are either not functioning appropriately or has not yet been implemented.

Key Recommendations

➢ *Long Term Plan*

Government needs to formulate a long term plan that covers the 15-year time horizon and integrate the SDGs, targets and indicators relevant to Mauritius, in consultation with the key stakeholders, including private sector, civil society and Local Authorities. The plan will provide a framework for developing periodic strategic plans and give more visibility to Government's commitment to meet the 2030 Agenda.

➢ *Raising Awareness of 2030 Agenda*

For the SDGs to be successfully implemented, a good communication strategy and an appropriate awareness raising campaign to reach as many stakeholders as possible is necessary. Government should formulate different communication and awareness activities incorporated into a plan that includes, among others, the Ministries responsible to implement the different activities, the types of activities, and the targeted group of stakeholders, time frame and budget. Local Authorities should also form part of this activity.

➢ *Stakeholders Engagement*

Government should undertake a stakeholders' mapping with the aim to understanding how different actors are contributing to and supporting the 2030 Agenda. Appropriate strategies should be formulated to engage them and secure their commitment for proper implementation of the SDGs. Ministries, being close to stakeholders, should set up mechanisms that assist them to maximise their contribution to the SDGs through understanding the Agenda, defining priorities, setting goals, integrating, and reporting and communicating achievements.

➢ *Setting up of an Institutional Arrangement*

Though some initiatives to set up appropriate structures have been taken, Government needs to intensify these efforts to set up an appropriate institutional arrangement that will coordinate, monitor and review, track progress and report achievement.

➢ *Funding*

The mobilisation of financial resources is considered an important step in SDG implementation. Supporting SDGs by integrating them into the budgetary process is a vital step in their implementation. Hence, they should be embedded into the budgets of Ministries/ Departments. The Ministry of Finance and Economic Development, through its Budget Circular, should request them to provide information on how their budget proposals are related to the relevant SDGs, targets and indicators.

➢ **Data Framework**

In respect of Data Framework, preparedness can be enhanced by setting up the different working groups which should focus on the following:

- Re-assess and confirm what is already available in terms of data, what still needs to be developed and which entities have the responsibilities to provide same.

- The need to provide documentation on data quality and collection methods by data producers and validation of same by Statistics Mauritius.

- The challenges identified by the Committee on SDGs at Statistics Mauritius need to be considered. These include the need to strengthen networking among data producers and users; review, harmonise and strengthen the existing data collection system, review / enforce the law for better data collection; address data gaps and the need for technical assistance for compilation of complex indicators.

- As regards monitoring and reporting, they need to ascertain who will be involved in the measurement and monitoring system, and how often progress will be measured. The entity that will lead as a National Reporting Platform needs also to be identified, as well as the frequency of progress report that will be published.

Ministry's Reply

➢ There is a need to establish a Permanent Coordinating Structure to ensure visibility, clarity and transparency in the implementation of the SDGs;

➢ MoFED will be requested to include a paragraph within the upcoming budget Circular to demonstrate more visibility on the alignment of the various agendas to national Policies;

➢ Currently, remedial actions are being taken to address data related issues by both Statistics Mauritius and the Ministry.

CHAPTER ONE

INTRODUCTION

This Chapter provides a background of the subject matter examined and describes the approach used to conduct this Performance Audit.

1.1   Background

In September 2015, following the conclusion of the Millennium Development Goals (MDGs) era, 193 Member States of the United Nations (UN) adopted the Sustainable Development Goals (SDGs), a set of 17 goals with 169 targets expected to guide actions of Governments, International Agencies, civil societies and other institutions over the next 15 years (2016-2030). The 17 goals and their respective number of targets are listed at Appendix I.

The 2030 Agenda for Sustainable Development provides a Roadmap of the future development, shifting the world onto a sustainable and resilient course and leading to transformation in standards of living and to a transition to more inclusive, dynamic and sustainable pathways to development.

SDGs are more likely to be achieved if they are explicitly integrated in a national plan, with specific assigned responsibilities and accountability arrangements, and progress is measured through reliable data and timely monitoring of achievements against targets. Supreme Audit Institutions (SAIs), in line with their mandates and priorities, can through their audits make valuable contributions to the national efforts on the implementation of the 2030 Agenda, specifically by tracking progress and identifying opportunities for improvement.

1.2   Motivation

The UN has recognised that SAIs have a key role to play in the implementation of SDGs. The International Organisation for Supreme Audit Institutions (INTOSAI) has identified four approaches where SAIs can make valuable contributions towards the achievement of the SDGs. One of them is the assessment of the preparedness of Government for the implementation of the SDGs. The Republic of Mauritius is a signatory to the 2030 Agenda for Sustainable Development and its SDGs.

One of the lessons learned from the former MDGs is that it pays off, in terms of results, to start monitoring the process at an early stage. As some three years have elapsed since Mauritius took the commitment to implement the 2030 Agenda, it is most appropriate at this stage to assess the measures taken to support the country's preparedness for the implementation of the Agenda.

Mauritius had also volunteered to produce and present at the High Level Political Forum its first Voluntary National Review in July 2018, but this was postponed to July 2019.

While Mauritius had achieved most of the MDGs and targets, yet it faced several challenges during their implementation. SDGs are different from their predecessors as they concern the social, economic and environmental dimensions of sustainable development. These dimensions open up new challenges in areas, such as policy coherence, multi stakeholders' engagement

and follow up, monitoring and review. This audit seeks to make valuable contributions to the national efforts, specifically by tracking progress on the preparedness for the implementation of the Agenda and how Government is facing these challenges.

It was against this background that the National Audit Office carried out this Performance Audit on 'Preparedness for the Implementation of Sustainable Development Goals'.

1.3   Audit Objective

The audit assessed the adequacy of the measures taken by Government to support its preparedness for the implementation of the 2030 Agenda for Sustainable Development.

1.4   Audit Design

The audit objective is further detailed by the audit questions and audit scope as described below:

➢ To what extent Government had adapted the 2030 Agenda into its national context?

➢ Whether Government had identified and secured the required resources and capacities (means of implementation) to implement the 2030 Agenda?

➢ Whether a measuring and monitoring mechanism had been set up and was complemented by a national platform to monitor and report on the progress of SDGs implementation?

The answers to these questions supported the conclusion against the audit objective.

1.5   Audit Scope

The audited entity was the Ministry of Foreign Affairs, Regional Integration and International Trade as all matters pertaining to SDGs had been transferred to this Ministry. The audit assessed the measures taken by Government to support the preparedness for implementation of SDGs in Mauritius from January 2016 to December 2018. The focus was on activities relating to:

➢ Adaptation of SDGs to national context;

➢ Identification and mobilisation of resources for implementation of SDGs;

➢ Provision of data for monitoring and reporting on the progress of implementation of SDGs.

Information relating to MDGs prior to January 2016 was also considered to enhance reporting.

1.6   Audit Methodology

The audit was conducted in accordance with the requirements of the National Audit Office Performance Audit Manual, which is based on International Standards of Supreme Audit Institutions. The Guidance for Supreme Audit Institutions on 'Auditing Preparedness for Implementation of Sustainable Development Goals' from INTOSAI was also used in this audit. Different methodologies were used to understand the audit area, along with obtaining sufficient, relevant and reliable audit evidence that support the conclusions and recommendations.

1.7   Methods of Data Collection

In order to carry out the audit, data was collected from files and documents reviewed and interviews. Site visits were also carried out to confirm information in files and to get acquainted with the activities carried out.

1.7.1   Documents Reviewed

Information relating to policies, regulations, structures, processes, systems, procedures, practices and amount spent was collected through review of files, documents and databases.

Data was collected mainly through review of documents and files kept at the Environment Division of the Ministry of Social Security, National Solidarity, and Environment and Sustainable Development, Ministry of Foreign Affairs, Regional Integration and International Trade and Statistics Mauritius. The data was used to confirm information obtained from interviews.

1.7.2   Personnel Interviewed

Interviews were carried out with key personnel at operational, middle and senior management levels of the:

➢   Ministry of Foreign Affairs, Regional Integration and International Trade;

➢   Ministry of Finance and Economic Development;

➢   Statistics Mauritius;

➢   Environment Division of the Ministry of Social Security, National Solidarity and Environment and Sustainable Development;

➢   United Nations Development Programme (UNDP) Local Office.

The interviews were used to confirm the information obtained from the documents reviewed and for providing more explanations where information was not available in the reviewed documents.

1.8   Audit Criteria

Audit criteria are the standards to be met by the audited entity. These are used as a basis for evaluating the evidence collected, developing audit findings and reaching conclusions on the audit objectives, and were extracted from the following sources:

➢ UN Assembly Resolutions;

➢ UN Guideline on 'Getting Started with Sustainable Development Goals';

➢ INTOSAI's Guidance on 'Auditing Preparedness for Implementation of Sustainable Development Goals';

➢ Policy documents;

➢ Roadmap for implementation of Sustainable Development Goals in Mauritius (Draft);

➢ Roadmap on Statistics for Sustainable Development Goals, a UN publications issued by the Economic Commission for Europe;

➢ Three-Year Strategic Plans 2017/18 - 2019/20 and 2018/19 – 2020/21

➢ Literatures on auditing SDGs:

Other details on assessment criteria used are in the relevant Sections in this Report.

1.9   Data Validation Process

The Ministry of Finance and Economic Development, Statistics Mauritius and the Ministry of Foreign Affairs, Regional Integration and International Trade were provided with the audit criteria, findings and recommendations to confirm their relevance, accuracy and suitability.

1.10   Structure of the Audit Report

The remaining part of the Report covers the following:

➢ Chapter Two presents the audit area, roles and responsibilities of stakeholders and the activities involved in the preparation for the implementation of the Agenda for SDGs in Mauritius;

➢ Chapter Three presents the audit findings based on the three specific audit questions;

➢ Chapter Four provides the audit conclusion;

➢ Chapter Five outlines the recommendations based on the audit findings and conclusions.

CHAPTER TWO

DESCRIPTION OF THE AUDIT AREA

This Chapter describes the audit area, the roles and responsibilities of stakeholders, and the activities involved in the preparedness for the implementation of Sustainable Development Goals.

2.1   Introduction

The 2030 Agenda for Sustainable Development is a continuation of the UN Millennium Development Goals. Mauritius has nearly achieved a number of fundamental MDGs relating to poverty, education, health, gender and global partnership for development. With 17 goals, 169 targets and over 200 indicators, the SDGs have a broader scope than the MDGs and cover the social, economic, and environmental dimensions of sustainable development. Member countries with high priority development agendas are now focusing on SDGs to improve lives, while protecting the planet over the next 15 years. The implementation of SDGs requires a fundamental change in the way policies are formulated, implemented and monitored.

This Chapter describes the roles and responsibilities of key actors in the preparedness for implementation of SDGs. The importance of statistics under a Data Framework and a brief description of the targets and indicators to monitor progress and reporting on SDGs are also highlighted. Government's measures to support preparedness for the implementation of the 2030 Agenda are briefly presented.

2.2   Preparing for Implementation of Sustainable Development Goals

Member States need to be sufficiently prepared to be able to successfully implement SDGs. According to UN Guideline on "Getting started with Sustainable Development Goals", the preparation for the implementation of the SDGs involves, among others, three major stages, as depicted in Figure 1 below, which all Governments are recommended to adopt.

Figure 1: Major Stages in Implementation of Sustainable Development Goals

2.2.1   Identify Priorities for Implementation

Prior to implementing the 17 goals, a Government should take stock of where the country stands with regards to achieving them. This will help to identify gaps and areas to pursue in the short or medium term as an entry point to the broader transformation towards sustainable development. Identifying priorities does not mean choosing one goal at the expense of another. The SDGs are crafted as an integrated set, which are interdependent and complementary. These goals should then be integrated into national plans through a process of prioritisation, aiming at identifying those areas lagging furthest behind, and where awareness, policy actions and resources are catalysed to spur rapid progress.

2.2.2 Developing a National Strategy

According to the UN Guidelines on 'Getting started with Sustainable Development Goals', to achieve goals as complex as the SDGs, societies will certainly need plans, with Government taking the lead supported by the active engagement of businesses, academia, and civil society. Long-term planning for SDGs set out the ambitions over a 15-year period. This long-term perspective can help to insulate the planning process from short-term political and business imperatives. Hence, once the priorities of the Government have been determined, it is necessary to embark upon a Roadmap exercise to develop a national SDG strategy.

Following the adoption of the SDGs in September 2015, Government of Mauritius reached out to the UN for assistance in the development of a Roadmap for the implementation of SDGs in the country. A draft Roadmap was produced in February 2017, and was updated in October 2018.

In the Roadmap, among others

➢ the likely determinants of success in implementing the SDGs in Mauritius were reviewed;

➢ insights into the alignment of existing national policy frameworks across sectors with the SDGs were provided;

➢ institutional frameworks in place to foster implementation were reviewed.

Furthermore, suggestions were made on:

➢ catalytic interventions to accelerate progress across the various SDGs;

➢ mobilisation of innovative financing methodologies and instruments for the implementation of the SDGs;

➢ enhancing data compilation and monitoring capacity for the SDGs;

➢ spearheading actions for advocacy and engagement to ensure that a 'whole of society' approach is taken in advancing the SDGs.

2.2.3 Institutional Arrangement

For implementing effectively the SDGs, special attention should be given to

➢ policy coherence and the engagement of stakeholders;

➢ building synergies and identifying trade-offs across sectors;

➢ addressing bottlenecks to sustain and accelerate progress;

➢ building partnerships and exploring financing options;

➢ establishing measurement mechanisms.

Hence, the following mechanisms were proposed in the Roadmap of October 2018:

➢ establishment of an Inter-Ministerial Committee to serve as the high-level platform ensuring coherent implementation of Government Programme 2015-19 and Economic Mission Statement aligned with the SDGs.

➢ establishing an Inter-Ministerial Coordination Committee, which will be composed of the heads of different Ministries, placed under the chairmanship of the Minister of Foreign Affairs, Regional Integration and International Trade, with the Ministry of Foreign Affairs, Regional Integration and International Trade serving as Secretariat.

➢ setting up a Steering Committee to develop and coordinate implementation strategies, monitor implementation (using the 'Vulnerability and Resilience Country Profile'- an evaluation and monitoring tool developed by UN - Department of Economic and Social Affairs), prepare quarterly an annual reports for the Inter-Ministerial Committee, and prepare regional and international dialogues on SDG implementation. The Steering Committee will operate under the chairmanship of the Permanent Secretary of the Ministry of Foreign Affairs, Regional Integration and International Trade and report to the Inter-Ministerial Coordination Committee. It will be composed of representatives from all Ministries (including Statistics Mauritius) and sectors, and will also include development partners, such as the UNDP.

➢ Establishing four Working Groups (to be set up by the Steering Committee) that will be composed of technical cadres (not lower than 'Senior' level) from across Ministries, a representative of Statistics Mauritius and at least one representative from academia (other members will be added according to the expertise needed). All Working Groups are responsible for reflecting the cluster of SDGs under their domain in sectoral policies and plans, updating sectoral plans and strategies to reflect SDG priorities, engaging key stakeholders and keeping track of progress on their set of SDGs, and aligning budget with SDG priorities. They will report to the Steering Committee, facilitated by and provided secretariat support by the Ministry of Foreign Affairs, Regional Integration and International Trade.

These mechanisms will facilitate the proper implementation, coordination and monitoring of the implementation of 2030 Agenda for Sustainable Development.

2.3   Data Framework

The provision of statistics for SDGs to support the measurement and achievement of SDGs (or monitoring) is the task of Statisticians under the framework, commonly referred to as the Data Framework. This pertains to identification of appropriate data sources and methodologies to produce the statistics corresponding to SDG indicators. National Statistical Offices, as the SDGs statistics focal points, generally closely cooperate with the SDGs national policy focal points in respective countries. Implementation of this key coordinating role of the National Statistical Offices in practice depends on the setup of the statistical system (centralised or decentralised), national statistical legislation, and existing frameworks for cooperation between Statisticians and policy makers across countries.

2.3.1   *Role of Statistics Mauritius under the Data Framework*

National Statistical Offices, like Statistics Mauritius for the Republic of Mauritius, are expected to play a key role in measuring the achievement of SDGs. According to the 2030 Agenda, the annual progress report on the SDGs prepared by the UN Secretary General in cooperation with the international statistical system will be based on global indicators and data produced by national statistical systems. The follow-up and review processes at all levels will be 'rigorous and based on evidence, informed by country-led evaluations and data which is high-quality, accessible, timely, reliable and disaggregated by income, sex, age, race, ethnicity, migration status, disability and geographic location and other characteristics relevant in national contexts'.

2.3.2   *Statistics Mauritius and Development of Indicators*

Statistics Mauritius conducted an SDG Awareness Workshop in May 2016 where all Ministries, academia, private sector, Non-Governmental Organisations (NGOs) and media were convened. The aim was to bring on board all relevant stakeholders and make them acquainted with the objectives of SDGs, and national commitment to report on SDG progress.

Statistics Mauritius set up a Committee on SDGs in October 2016, with the following terms of reference:

➢ examine the adaptability of the SDG indicators put forward by the UN to the local context, and come up with a list of indicators taking into consideration national priorities and policies;

➢ advise on the level of disaggregation and the data sources for each indicator;

➢ advise on additional expertise needed;

➢ recommend the institutional arrangements/ coordination mechanism to put in place for efficient data sharing procedures among national data producers and stakeholders.

The Committee conducted several meetings and bilateral meetings at Ministerial and Departmental levels as it was not convenient to assess all the indicators among the 22 representatives. The Committee was then split into three Working Groups, namely social, economic and environment. Each Working Group met only once, whereby the SDG indicators were discussed and inputs provided. In close collaboration with the Ministry of Finance and Economic Development, bilateral meetings to discuss the indicators in depth were held with individual Ministries and Departments during some three months. Their input helped to improve data availability, particularly non-statistical indicators from, among others the Housing and Population Census, Household Surveys, Establishment Surveys and Administrative Data (Birth and death registrations at Civil Status Office, Data on pensions from Ministry of Social Security).

2.4 Roles and Responsibilities of Key Players

The following are key players whose roles and responsibilities are important in the proper implementation of the SDGs.

2.4.1 *Ministry of Foreign Affairs, Regional Integration and International Trade*

On 28 February 2018, all matters pertaining to SDGs were transferred from the Strategic Policy and Planning Department of the Ministry of Finance and Economic Development to the Ministry of Foreign Affairs, Regional Integration and International Trade. As from that date, the coordination, monitoring and reporting of all matters on SDGs were bestowed on the latter Ministry.

2.4.2 *Ministry of Finance and Economic Development*

In March 2017 a coordinating and reporting mechanism was set up at the Strategic Policy and Planning Department, whereby an integrated policy making process that focused on knowledge networks and policy modeling was adopted. Since February 2018 this responsibility has been assigned to the Ministry of Foreign Affairs, Regional Integration and International Trade. The Ministry is responsible for allocating resources to Ministries and Government Departments through the budgeting process.

2.4.3 *Other Ministries and Government Departments*

Ministries and Government Departments have an important role in

➢ Ensuring that the views of all the relevant Departments and Units, civil society, NGOs and the private sector are taken on board;

➢ Setting up a monitoring and reporting system within their respective Ministries and Departments;

➢ Reporting on progress made by them in the implementation of the SDGs;

➢ Identifying and reporting on gaps and challenges in the collection of quantitative data and qualitative information.

CHAPTER THREE

FINDINGS

This Chapter presents the audit findings on the preparedness of the Government of Mauritius for the implementation of 2030 Agenda for Sustainable Development. Findings are presented at two levels – Policy Framework and Data Framework.

3.1   General

The INTOSAI's seven-step model, four under Policy Framework and three under Data Framework, has been used in the audit to assess the adequacy of the measures that support Government's preparedness to implement the 2030 Agenda. In each step, focus areas are identified where Government needs to take action early in the process, in order to be ready to implement, monitor and report on progress of the SDGs in a sound way. The areas examined under both Frameworks are shown in Table 1 below:

Table 1 Focus Areas Examined

Policy Framework	Data Framework
Commitment and Responsibility	Measuring
Governance and Accountability Arrangements	Monitoring
Engaging Stakeholders	Reporting Progress
Planning	

Source: INTOSAI's Seven-Step Model

The findings for Policy Framework and Data Framework are described in paragraphs 3.2 and 3.3 respectively.

3.2   Policy Framework

Thorough preparation, SMART (Specific, Measurable, Achievable, Realistic and Timely) policies and adequate resources are key to achieving the Agenda. Hence, implementation of the Agenda requires strong commitment of Government, mainstreaming the SDGs into national priorities, cooperation and collaboration of all stakeholders with defined roles and responsibilities, appropriate institutional set up to coordinate and monitor the implementation and sufficient resources to finance the different activities. These areas form part of what is commonly referred to as Policy Framework.

3.2.1   Commitment and Responsibility

Once a Government has taken the commitment to implement the 2030 Agenda, this should be followed by initiatives that will facilitate its implementation.

In 2015, Government formulated the 'Economic Mission Statement - Vision 2030' and Government Programme 2015-2019 to establish the highest level of commitment to the future strategic direction of Mauritius. These documents, which are broadly common to 2030 Agenda, set out the national priorities and strategies to be undertaken on the path to achieve the high-income country status. They laid emphasis on poverty alleviation and social inclusiveness which are indispensable for sustainable development. Careful anchoring of the SDGs, targets and indicators into the national priorities will drive the proper implementation of the Agenda. In 2017, a Three-year Strategic Plan covering the period 2017/18 – 2019/20 was developed based on 10 priority areas. However, there was no clarity as to how the SDGs were mainstreamed into the 10 priority areas. The strategies contained therein were not linked to the goals and related targets and indicators. The Plan was updated in 2018, but still, did not have sufficient clarity with respect to the SDGs.

3.2.1.1 Roadmap for the Implementation of SDGs

A Roadmap for the implementation of SDGs in Mauritius in collaboration with the UNDP was formulated.

Suggestions were also made on the way forward to implement SDGs in Mauritius. A first draft was submitted in February 2017. It was updated and a final draft was presented to Government in October 2018. As at December 2018, Government had not yet endorsed the updated Roadmap, resulting in further delay in setting up an institutional mechanism for the proper implementation of the SDGs.

3.2.2 Governance and Accountability Arrangements

A governance structure encouraging coherent policies and incorporating the environmental, economic and social dimensions of SDGs is essential to achieving the Agenda.

3.2.2.1 Responsibility to Coordinate the Implementation of SDGs

Initially, as from January 2016, the responsibility for the implementation of SDGs and coordination of all activities was entrusted to the then Ministry of Environment, Sustainable Development and Disaster and Beach Management. Under its chairmanship, an Inter-Ministerial Coordination Committee, comprising all Ministries, Statistics Mauritius and UNDP Local Office (Mauritius), was set up with the main objective to identify national SDG priorities, develop and coordinate SDG implementation strategies, mainstream the SDG into national planning, while ensuring coherence and interaction between sectors, identify areas where data gaps exist, develop a national monitoring framework, compile and update an annual SDG report.

However, in May 2016, after one meeting of the Committee, the responsibility for coordination and monitoring was entrusted to the Strategic Policy and Planning Department operating under the aegis of the Prime Minister's Office. In March 2017, the Department was transferred to the Ministry of Finance and Economic Development and continued with the same responsibility. In February 2018, the responsibility to coordinate and monitor the implementation of SDGs was entrusted to the Ministry of Foreign Affairs, Regional Integration and International Trade.

Over the period 2015 to 2018, changes in assigning the responsibility for the coordination, monitoring and reporting on the implementation of SDGs to four different Ministries did not

ensure continuity. At the Ministry of Foreign Affairs, Regional Integration and International Trade, for example, there was no permanent structure with full time staff dedicated to follow up on the implementation of SDGs. Members of staff, over and above their normal duties, were assigned this responsibility. They had to build up knowledge on SDGs. As there is no permanency, there is a high risk that these trained officers may not be available if they are promoted or their posting is changed, and hence, affecting the proper implementation of the SDGs.

3.2.2.2 Funding

The implementation of the 2030 Agenda requires the effective mobilisation of financial resources. The Addis Ababa Action Agenda on financing for development, as well as SDG 17 and the 2030 Agenda, recognises that all types of financing are needed for the implementation of the Agenda, and outlines an array of financing mechanisms:

➢ domestic and international private business and finance;

➢ domestic public resources;

➢ International Development Cooperation;

➢ International Trade;

➢ debt and debt sustainability.

Integrating the SDGs into the budgetary process and mobilising resources from sources other than the Government budget is important. However, there was no evidence that Government made an estimate of financial resources needed for implementing SDGs. Though there have been some efforts to seek the participation of the private sector through the Corporate Social Responsibility to finance some development projects, there was no financial strategy developed to ensure that resource constraints did not become an obstacle to the achievement of SDGs.

It is undeniably important and necessary to have the commitment of Government to genuinely ensure that the SDGs, targets and indicators are realised by aligning SDGs with national budgets. National budget is output based and responds to budget proposals submitted by Ministries/Departments on an annual basis.

Without this commitment, the realisation of the SDGs is much harder, as it becomes more difficult for Ministries/Departments to justify budgetary expenditures relating to them. However, the proposals submitted to the Ministry of Finance and Economic Development did not integrate SDGs, targets and indicators as there was no requirement to submit details of proposals link to SDGs in the annual Budget Circular issued by the latter Ministry.

In its reply the Ministry stated that as a stepping stone in demonstrating more visibility on the alignment of the various agendas to the national priorities, the Ministry of Finance & Economic Development will be requested to include a paragraph within the upcoming Budget Circular.

3.2.3 Engaging Stakeholders

The scale and ambition of the 2030 Agenda require the inclusion of stakeholders in a partnership that brings together Government, Civil Society, the Private Sector and other actors, such as Local Authorities, NGOs, Academia and Parliaments. The contribution of all the stakeholders is important for the successful implementation of the Agenda.

According to United Nation Development Group, building public awareness and engaging stakeholders is critical in the successful implementation of the Agenda. Beyond just awareness, achieving a similar level of understanding among Governmental and Non-Governmental stakeholders is critical. This means reaching out to all levels and sectors with information that is tailored to their specific functions, roles, and responsibilities.

Government should take the lead by undertaking activities to build up awareness among the stakeholders, secure their cooperation and seeking their collaborative effort, such as agreeing on targets, responsibilities and resources. These activities should be organised into a plan, with for example, clear targets and indicators, resource requirements and target audience.

There was no plan of activities to build up awareness of the Agenda among stakeholders, with the aim to engage them in the national effort to implement SDGs. Except for a few awareness workshops organised separately by different Ministries/ Departments (for example Statistics Mauritius in May 2016), there were no other activities carried out.

There were also not enough efforts to seek the commitment of NGOs and business communities involved in the implementation of SDGs. Representatives of the Private Sector and NGOs were invited to a Steering Committee held on 27 June 2018 following the submission of the Roadmap. They did not turn up and this was not followed up by appropriate action to seek their cooperation.

3.2.4 Involvement of Local Authorities

The involvement of Local Authorities is critical for SDG implementation. Hence, it is important to localise SDGs with the related targets and indicators at their level. Localisation relates both to how Local Authorities can support the achievement of the SDGs through action from bottom up and to how the SDGs can provide a framework for local development policy. The process of localising takes into account local context in the achievement of the 2030 Agenda, from the setting of goals and targets to determining the means of implementation and using indicators to measure and monitor progress. All the SDGs have targets that are directly or indirectly related to the responsibilities of Local Authorities, particularly to their role in delivering basic services, and that is why Local Authorities must be at the heart of the 2030 Agenda.

Though these institutions exist to improve the overall quality of life of the local community, there was not enough clarity on how their plans and operations related to the 2030 Agenda. Also, there was no evidence of any awareness raising campaigns, specifically targeting those working in the Local Authorities and local communities. In the Roadmap, four working groups were proposed to spearhead the implementation of SDGs. However, Local Authorities did not form part of these working groups. The non-involvement of Local Authorities may affect the proper implementation of the 2030 Agenda.

3.2.5 Planning for Implementing Sustainable Development Goals

Sustainable development requires a long term transformation which in turn requires longer term planning processes than the usual budget or medium term expenditure frameworks. The 2030 Agenda sets out ambitious development goals which in most cases, such as SDG 13 – 'Climate Action', can only be achieved in the long term. It is therefore important for Government to have long term planning tools with suitable time perspective that provide roadmaps and coordinate stakeholders and activities for collective action.

According to the Roadmap, Strategic Policy orientation is provided by the Government Programme 2015-19, sectoral policies, Three-year Strategic Plans and annual Budget Speeches. These documents did not provide a long term development perspective of Mauritius that covered the period ending 2030. Hence, there was not sufficient visibility on how Government would proceed in future to reach the SDGs and their related targets and indicators.

The 2030 Agenda encompasses the social, economic and environmental dimensions. The integration of these dimensions is crucial for the achievement of the Agenda over their period of implementation. One dimension can take priority over others in the short term, depending on the aspiration of the Government, but in the long term, they need to be balanced to achieve the SDGs. For example without peace, there is no development, and without development, there is no peace. Likewise, without economic development, there is no prosperity.

For this to happen, Government needs to have a clear policy which can be translated into strategies and eventually into operations. A clear policy will also help in an effective and efficient monitoring of SDGs.

Over time, Government has developed several policy frameworks to guide in the implementation of several projects. A Rapid Integrated Assessment was carried out during the preparation of the Roadmap to identify the extent these policies were aligned to the SDGs. According to the Roadmap, in 98 out of 107 SDG targets deemed relevant to Mauritius, there was a high degree of confluence between SDG targets and national policies. Gaps were the most important in SDG 14 on Life below Water, SDG 5 on Gender Equality, SDG 6 pertaining to Clean Water and Sanitation, SDG 11 on Sustainable Cities and Communities and SDG 12 relating to Responsible Consumption and Production.

However, as at end of December 2018, there were no specific policy and programmes to bridge the gaps identified above.

3.3   Data Framework

Statistics are needed to monitor progress in achieving SDGs. The indicators associated with each goal show where the goals are being met and where they are not, and they help to focus on immediate actions. A sound indicator framework, when established, provides the following benefits:

➢ it turns the SDGs and their targets into a management tool to help development of implementation strategies;

➢ it supports allocation of resources;

> it helps to measure progress towards achieving sustainable development;

> it contributes to ensure the accountability of all stakeholders for achieving the SDGs.

The provision of statistics for SDGs to support the measurement and achievement of SDGs (or monitoring) is the task of Statisticians under the framework, commonly referred to as the Data Framework. Preparedness for SDGs implementation calls for such a Data Framework, under which the following are established:

> a system for measuring and monitoring progress in achieving the SDG goals and targets;

> baselines for the various indicators, against which to measure the progress made throughout the SDG lifecycle;

> a national platform for monitoring and reporting on progress.

The paragraphs below elaborate on whether these measuring, monitoring and reporting systems were in place.

3.3.1 Design and Establishment of Measuring and Monitoring Systems and Baselining

As per the 'Road Map on Statistics for Sustainable Development Goals'[1] the primary function of a National Statistical Office, like Statistics Mauritius, is to collect, compile and release official statistics that are produced 'subject to the principles of reliability, objectivity, relevance, statistical confidentiality, transparency, specificity and proportionality'. It also recommends that National Statistical Offices serve as national focal points for the measurement of SDGs, collaborating closely with policy makers so that countries can meet the reporting requirements under the 2030 Agenda in accordance with national priorities.

National Statistical Offices should assess the availability of data in order to:

> identify data providers and data sources for SDG indicators;

> identify data and methodological gaps;

> consider data disaggregation requirements.

These assessments should be led by National Statistical Offices in close cooperation with relevant data producers and in consultation with civil society and international organisations. An essential outcome of the assessment is the identification and assignment of responsibilities for each indicator among national institutions. These activities should occur in close dialogue with national policy makers, and the national body responsible for SDG implementation to ensure that national priorities and resource needs are considered.

As at end of December 2018, in respect of the design and establishment of measuring and monitoring systems and baselining, the issues identified were as follows:

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[1] A UN Publication issued by the Economic Commission for Europe

➢ Statistics Mauritius is leading the development of the SDGs statistical indicators. It is compiling data which falls under its responsibility, coordinating and managing the various data inputs from other data producers to ensure data quality, comparability and harmonisation. Statistics Mauritius started a baselining exercise to identify baseline data in 2016. This baseline data was required to take stock of the situation, assess existing policies, identify priority areas and help to formulate / implement policies.

In order to provide timely and reliable data from various sources for compiling indicators which will eventually track progress towards attainment of the 17 SDGs, a Committee on SDGs was set up at Statistics Mauritius in October 2016. This Committee comprised. 22 representatives from different Ministries, Departments and Public Entities.

The Committee had to coordinate data collection from some 44 responsible organisations (Appendix II refers). Data had be collected from different sources (for example Housing and Population Census, Household / Economic surveys) at different frequencies (Appendix III refers) and was of different types (administrative, environment and geospatial). It held meetings during some three months and then stopped. Inputs were received from Ministries and Departments which were discussed in depth. However, Statistics Mauritius reported that some Ministries and Departments neither submitted the relevant inputs nor conducted technical meeting to thrash out cases of data inconsistencies at their end.

During 2018, the Committee reported that though Statistics Mauritius had a relatively good collection of data, mostly from computerised systems and supported by legislations, there were still areas where despite data was available, it was either fragmented in several institutions or collected in different mediums that made it inaccessible. This lack of interoperability did not enable data to be easily re-used and processed in different applications, so that different information systems could work together;

➢ The 'Road Map on Statistics for Sustainable Development Goals' stressed the need to ensure appropriate mechanisms for data validation and quality control. National Statistical Offices are responsible for coordinating data from official statistics and their quality. In that respect, it is essential that data providers document the quality and the methods used to produce their data and National Statistical Officers use these documentation to validate same. If not, incorrect data might be used to determine indicators.

The data validation process was assessed through test check on data provided by Ministry of Ocean Economy, Marine Resources, Fisheries and Shipping (MOEMRFS). The following Case Example illustrates how the validation process was not being executed appropriately.

Case Example: Validation and Quality Control of Data in respect of Indicator 14.4.1

MOEMRFS submitted data in respect of the Maximum Sustainable Yield (MSY) and annual catch data for Artisanal fish catch which were used by Statistics Mauritius to calculate a ratio to express Indicator 14.4.1 of SDG 14- Life below Water.

Extract of this Indicator published by Statistics Mauritius is as per Table 2.

Table 2 Ratio of Artisanal Catch to Maximum Sustainable Yield

Indicator	Data Source and Frequency	Unit	2014	2015	2016	2017
Ratio of Artisanal fish catch to maximum sustainable yield (Maximum Sustainable Yield 1,700 Tonnes)	MOEMRFS (Fisheries Division) – yearly	%	27	36	36	33

Source Statistics Mauritius

This indicator relates to the annual catch as a percentage of the Maximum Sustainable Yield. Fishermen catch fish from fish stocks, which have a specific reproductive capacity. If fishing is not controlled, stocks may collapse or fishing may cease to be economically viable. The Maximum Sustainable Yield is the reference figure which indicates what amount of fish can be fished, whilst maintaining the sustainability of the fishing activity and fish stock.

The Maximum Sustainable Yield figure of 1,700 tonnes dated back to 1986. Statistics of the MOEMRFS showed the decreasing trend in artisanal catch over the past 10 years. Reports at the Ministry associated this trend to decreasing productivity of the artisanal fishing grounds due to several factors, which included the adverse impact of climate change. Consequently, the Maximum Sustainable Yield figure calculated some 30 years ago needed revision in order to provide a more reliable indication of what amount of annual catch was within the limits of sustainability. In parallel, the collection and processing of the annual catch data by the MOEMRFS had been negatively impacted by reduced deployment of personnel for collection of daily artisanal catch, and methodology and statistical computer package which needed revision.

The data from MOEMRFS was not subject to validation and quality control by Statistics Mauritius.

The combined effect of a Maximum Sustainable Yield figure which needed revision and the requirement for more accurate estimates of annual catch, did not provide reliable ratios to indicate yearly sustainable artisanal fish catch.

- Mauritius was one of the only two countries in the Sub-Saharan Africa to adhere to the International Monetary Fund's Special Data Dissemination Standard, a global benchmark for disseminating macroeconomic data. Compliance to this Standard indicated the high level of statistical capacity that Statistics Mauritius had already attained. The latest World Bank Statistical Capacity Indicator readiness (2017) gave Mauritius a score of 91.1/100, among the best in the world, and well above the average of 59.9 in Sub-Saharan Africa. However, Statistics Mauritius needed subject matter specialist for the compilation of some 55 complex indicators which were still outstanding as at end of December 2018.

- In March 2017, the UN endorsed a list of 232 indicators to be used to track progress on the 17 SDGs and 169 Targets. These indicators were both statistical and non-statistical in nature, and multi-dimensional. They cut across several dimensions - social, economic, environmental, peace / crime / security, governance and global partnership.

Out of the 232 indicators, only 219 were found relevant for Mauritius. As at May 2018, data was available for only 155 Indicators (including 48 proxies[2]). For 64 indicators (some 30 per cent), no data was available. Statistics Mauritius is responsible for three indicators, and Ministries and Departments are responsible for the remaining 61. Figure 2 refers.
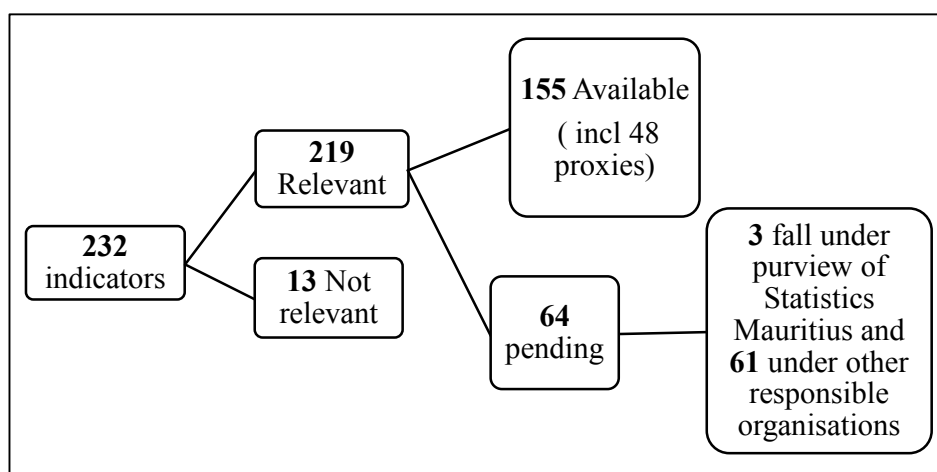
Source: Statistics Mauritius

Figure 2: Relevance and Availability of Indicators

In respect of three SDGs (SDG 11, 13 and 16), more than 50 per cent of data was not available. SDG 3 with the highest number of indicators was among those SDGs with highest data availability. Figures 3 and 4 refer.

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[2] Proxies are alternative indicators used in the absence of indicators specified for a particular target.
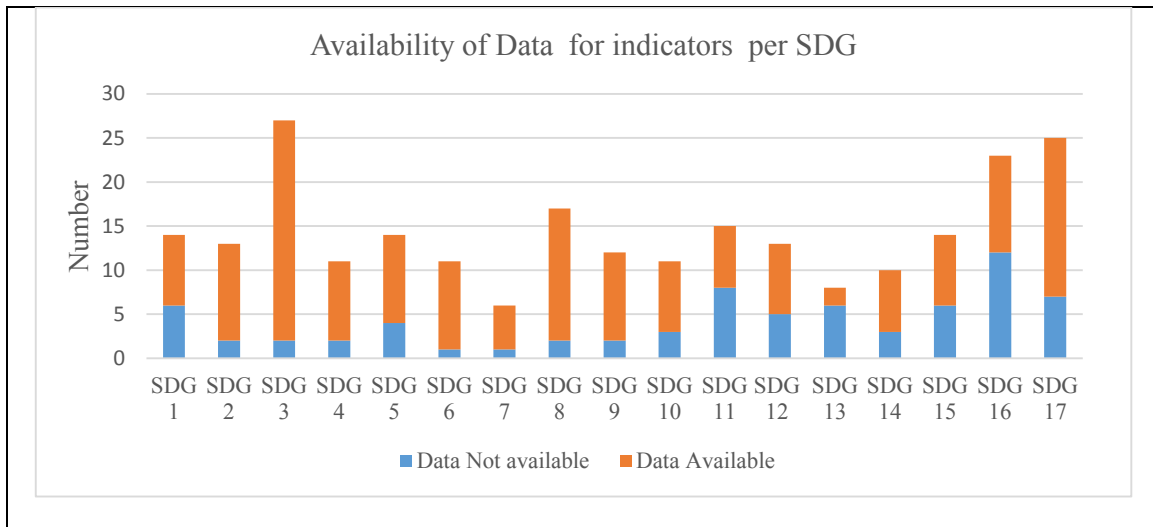
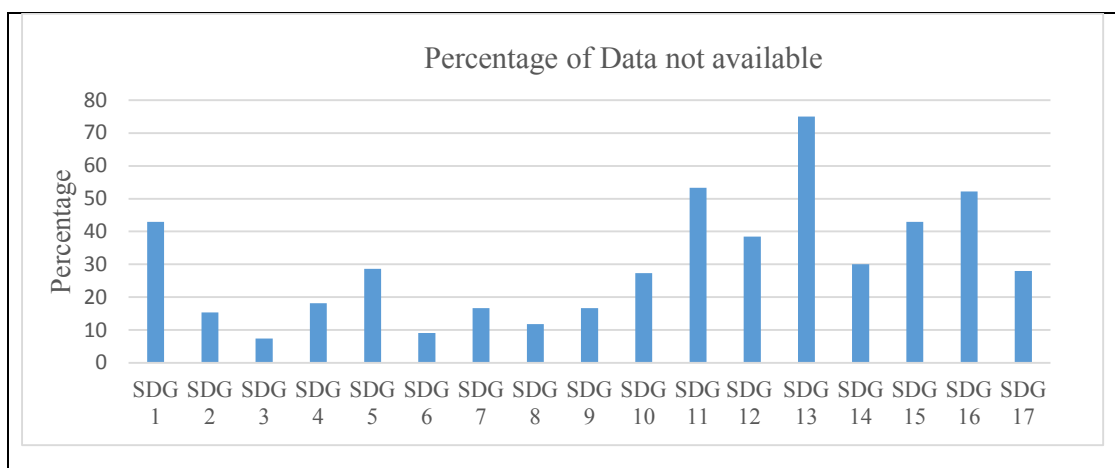*Figure 3: Number of Indicators and Availability of Data per Goal*

Figure 4: Non-Availability of Data per Goal

The main reasons for unavailability of data as per the Committee were as follows:

- Non-availability of UN metadata[3] in respect of 23 indicators;

- Data was potentially available in respect of 17 indicators, but same would be finally obtain upon completion of additional tasks;

- Lack of relevant data for 13 indicators;

- Inadequate data sharing network among entities in respect of 11 indicators.

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[3] Metadata is data that define and describe other data and make finding and working with data easier, and provide valuable context for both understanding and comparison.

As regards the inadequate data sharing network among entities, these included indicators classified[4] as Tier 1 and Tier II which are conceptually clear, have an internationally established methodology and standards are available.

➢ The Committee on SDGs of Statistics Mauritius had already identified areas which needed to be addressed in respect of data availability as follows:

- strengthen networking among data producers and users;

- leverage on data from administrative sources rather than conducting surveys;

- review, harmonise and strengthen the existing data collection system (that is administrative data) to improve on quality and to avoid duplication;

- review or enforce the law for better data collection;

- upgrade geospatial data;

- conduct surveys or review existing questionnaires to address new data collection;

- seek new methodologies to reconcile household and survey results to address data gaps;

- need of technical assistance for compilation of certain indicators.

➢ The Ministry of Foreign Affairs, Regional Integration and International Trade to whom responsibility of SDGs has been conferred in early 2018 has proposed the constitution of four Working Groups to address data gaps among other responsibilities. They would report to a Steering Committee, which would then report to the Inter-Ministerial Committee and eventually to Cabinet.

However, as at end of December 2018, these Working Groups were not set up.

3.3.2   *Monitoring and Reporting on Progress*

As per the 'Road Map on Statistics for Sustainable Development Goals' several countries are developing "National Reporting Platforms" for SDG indicators. An SDG indicator platform can have three components - a data collection or submission portal that allows different data providers to submit/post data, a production database, and a dissemination portal where users can find tables, texts and publications.

The National Reporting Platform would be the authoritative source of data on SDG indicators provided or agreed by the country. The Platforms should facilitate the posting of data required for calculation of global trends and indicators, and coordinate with National Statistical Offices, other organisations producing data on a behalf of a country. To facilitate international comparability and ease of access, the Platforms should be designed to promote interoperability

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[4] The set of indicators is classified in three categories (Tier I, II and III) depending on the indicators availability and their calculation methodology agreed on international level. In respect of Tier III, there are no established methodology and standards, or methodology/ standards are being developed/tested.

of statistics and metadata. This will significantly facilitate the work of international agencies which will need to collect, aggregate and analyse the data for SDGs reporting at global and regional levels. It will also facilitate sharing of statistics, metadata and data science contributions across countries more generally.

In the case of countries that do not already have National Reporting Platforms for SDGs, the minimum requirements can be accomplished by including SDG indicators in existing databases or by publishing a table with the SDG indicators (for example in Excel format).

As of December 2018, no annual progress report or monitoring report that compares the progress actually made with planned progress was published. Instead a 'SDG Database' was produced by Statistics Mauritius, which was updated in October 2018, and published on its official website. Progress was depicted in Excel Sheets for each goal in relation to availability of indicators and data. Visual representation of progress on the targets were also available on the data portal 'http: //mauritius.opendataforafrica.org' sponsored by the African Development Bank. In the Draft UNDP Roadmap of 2017, it was reported that 'there is little or no use of mapping and other statistics visualising tools for policy planning, monitoring and evaluation. That is, neither Statistics Mauritius nor other users of data in government use tools allowing crossing of economic, social and environmental data necessary to assess in a more holistic manner sustainable development trends against desired results, informing necessary policy correction'.

CHAPTER FOUR

CONCLUSION

This Chapter concludes against the audit objective based upon analysis and findings supported by audit evidence as elaborated in the previous Chapter.

Following the adoption of the 2030 Agenda by UN in 2015, the Republic of Mauritius, as a member state, committed itself to its implementation. It is imperative for Government to be sufficiently prepared for the eventual implementation of the Agenda, monitoring and reporting on the progress achieved. With the assistance of UNDP Local Office, in February 2017, Government took a laudable initiative to develop a Roadmap for the implementation of SDGs. As at end of December 2018, it has not yet received Government's approval and the recommendations proposed therein have not yet been implemented to push further the 2030 Agenda.

There is not enough clarity on how the SDGs have been mainstreamed into priorities both at national and local levels. There is also no long term implementation plan that covers the 15-year period of the 2030 Agenda and integrates SDGs, targets and indicators.

Government, with the cooperation and collaboration of key stakeholders, such as private sector NGOs and civil society, is required to successfully implement the Agenda. However, there have not been enough efforts to engage the stakeholders to bring the expected results. Awareness raising campaigns on the Agenda among the stakeholders was limited.

The current budgeting practice does not fully support the implementation of the Agenda. The Budget proposals from most Ministries/Departments are not linked to SDGs, targets and indicators. There is no financial strategy developed to ensure resource constraint do not become an obstacle to the achievement of SDGs.

As at December 2018, data compilation in respect of the relevant indicators was in progress, and 30 per cent of related data was unavailable. Systems to measure results and to monitor progress toward national targets were in place through the Statistics Mauritius, but could not be implemented appropriately. A national platform to report progress toward national targets was not yet constituted.

Though efforts are being made to establish mechanisms and to create a conducive environment to implement the Agenda for Sustainable Development, the measures taken by Government are not adequate to support its preparedness towards the implementation of SDGs.

CHAPTER FIVE

RECOMMENDATIONS

This Chapter presents the recommendations based on the findings and conclusions reported in previous Chapters.

In respect of Policy Framework, the following are recommended.

5.1   Long Term Plan

Government needs to formulate a long term plan in consultation with the key stakeholders, including private sector, civil society and Local Authorities. The plan should cover the 15-year time horizon and integrate the SDGs, targets and indicators relevant to Mauritius. This forward-looking planning is particularly important as the complexity of the goals requires integrated sustainable development plans that speak to one another and prioritises social, economic, and environmental considerations concurrently. The long term plan will provide a framework for developing periodic strategic plans and give more visibility to Government's commitment to meet the 2030 Agenda.

5.2   Improving Strategic Planning

To facilitate the implementation of the 2030 Agenda, strategic plans should be aligned to SDGs. As the current Three-year Plan covering the period 2017/18 - 2019/20 lacks clarity on how the priority areas are linked to the SDGs, these should be matched and aligned to the relevant SDGs. This will help to prepare subsequent plans based on priorities determined by 2030 Agenda.

5.3   Raising Awareness of 2030 Agenda

In order for the 2030 Agenda and the SDGs to have the highest possible chance of success, there needs to be in place communication and awareness raising activities that seek to reach as many stakeholders as possible. Government should take the lead and intensify its efforts to raise awareness on the importance of the SDGs, targets and indicators. It should ensure the maximum participation of different stakeholders groups and that they take the SDGs into account in their plans and operations. Hence, Government should formulate different communication and awareness activities incorporated into a plan that includes, among others, the Ministries responsible to implement the different activities, the types of activities, and the targeted group of stakeholders, time frame and budget.

As Local Authorities are closest to the civil society and are the change agents regarding meeting the targets of the SDGs, Government should ensure that they are informed of the national priorities and their plans integrate SDGs. It should also take appropriate measures to mobilise them through ensuring their representation in mechanisms for implementing the SDGs and support them in the formulation of local plans that integrate the SDGs, targets and indicators.

Moreover, Local Authorities are well-placed to raise awareness about the importance of the SDGs and their relevance to local communities. They can bridge the gap between central Government and communities and should play a strong role in fostering the involvement of civil society organisations, the private sector (micro, small and medium enterprises), academia and other community-based organisations. Hence, Local Authorities should be supported to recognise the 2030 Agenda as a framework for action, and set up mechanisms that enable citizen participation and institutional accountability.

5.4   Stakeholders Engagement

The 2030 Agenda calls for the meaningful and active participation of people and stakeholders at all stages, from SDG integration into national strategies, to implementation, and national monitoring and review. It also highlights the importance of participatory approaches for sustainable development.

Government should undertake a stakeholders' mapping with the aim to understanding how different actors are contributing to and supporting the 2030 Agenda. Thereafter, it should formulate appropriate strategies to engage them and secure their commitment necessary for the proper implementation of the SDGs. Ministries are in better position to know their stakeholders' needs and how they can contribute to achieving SDGs. They should set up mechanisms that assist their stakeholders to maximise their contribution to the SDGs through understanding the Agenda, defining priorities, setting goals, integrating, and reporting and communicating achievements. This will ensure increased ownership.

5.5   Setting up of an Institutional Arrangement

An important condition for implementing the 2030 Agenda will be to incorporate the SDGs into the actions of all parts of Government by adopting a Whole-of-Government approach – while also bringing the various Government institutions together to develop and implement integrated policies.

The creation of inter-ministerial structures is a way to mobilise the various parts of the Government around the SDGs and ensure coherent and coordinated efforts overall. It can also facilitate integrated approaches to implement the SDGs by Government through overarching plans and policies, sectoral policies and other measures. A number of countries has created new inter-ministerial committees to spur and coordinate the implementation of the SDGs (for example Bangladesh, Botswana, Denmark, Germany, Japan, Madagascar and Nepal). The Ministry has taken some initiatives in this respect, but it needs to intensify its efforts to set up an appropriate institutional arrangement that will coordinate, monitor and review, track progress and report achievement.

5.6   Funding

The mobilisation of financial resources is considered an important step in SDG implementation. Supporting SDGs by integrating them into the budgetary process is a vital step in their implementation. Hence, they should be embedded into the budgets of Ministries/ Departments. The Ministry of Finance and Economic Development, through its

Budget Circular, should request them to provide information on how their budget proposals are related to the relevant SDGs, targets and indicators. This will have, among others, the following benefits:

➢   increased commitments to implement the SDGs;

➢   improved policy coherence, that is, coherent budget;

➢   increased accountability through monitoring progress.

Government should consider developing a financial strategy on how to finance SDG related initiatives. It can seek to expand financial resources available to implement the 2030 Agenda through intensifying collaboration with the private sector, NGOs, civil society, and international donors.

5.7   Data Framework

Preparedness in respect of Data Framework can be enhanced by setting up the Committees at the level of Ministry of Foreign Affairs, Regional Integration and International Trade, as proposed in the UNDP Roadmap. Among other responsibilities, these Committees will address the following outstanding issues:

➢   Re-assess and confirm what is already available in terms of data, what still needs to be developed and which entities have the responsibilities to provide same. For example, the Committees need to investigate why no data is available for certain targets and what can be done to remedy same.

➢   The need to provide documentation on data quality and collection methods by data producers and validation of same by Statistics Mauritius.

➢   In priority, the challenges identified by the Committee on SDGs of Statistics Mauritius need to be addressed. These include the need to strengthen networking among data producers and users; review, harmonise and strengthen the existing data collection system, review / enforce the law for better data collection; address data gaps and the need for technical assistance for compilation of complex indicators.

➢   As regards monitoring and reporting, it needs to be ascertained who will be involved in the measurement and monitoring system, and how often progress will be measured. The entity that will lead as a national Reporting Platform needs also to be identified, as well as the frequency of progress report that will be published.

These Committees can function similar to those in countries like Mexico through a Specialised Technical Committee and in Samoa through a Task Force.Mexico[5] has established a Specialised Technical Committee on SDGs, comprising a number of

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[5] Compendium of National Institutional Arrangements for implementing the 2030 Agenda for Sustainable Development published in 2018 by the UN Department of Economic and Social Affairs

Mexican Government agencies charged with implementing policies related to the SDGs. The Committee is mandated to:

- revise and adjust the indicators recommended by the United Nations to include those significant to Mexico;

- agree on the sources of information for the purpose of monitoring data at the national and subnational levels;

- coordinate regular update of indicators and their publication as open data;

- manage a pilot, open source platform for the SDGs;

- integrate progress reports;

- coordinate with other stakeholders.

Ministry's Reply

➢ There is a need to establish a Coordinating Permanent Structure, either in the form of a Secretariat or other, to ensure visibility, clarity and transparency in the implementation of the SDGs. To guarantee coherence in the implementation of the UN Agenda 2030 and AU (African Union) Agenda 2063, its mandate should be aligned to the various Agendas to the national policies, prepare annual progress reports and address the issue of lack of capacity in terms of project conceptualization, design and planning.

➢ With regards to Data Framework the draft terms of reference of the proposed Working Groups have been worked out and remedial actions are being taken by Statistics Mauritius and the Ministry

Appendix I

Sustainable Development Goals and Number of Targets

Goal	Goal Description	No. of Targets
1	No Poverty	7
2	Zero Hunger	8
3	Good Health and Well-Being	13
4	Quality Education	10
5	Gender Equality	9
6	Clean Water and Sanitation	8
7	Affordable and Clean Energy	5
8	Decent Work and Economic Growth	12
9	Industry, Innovation and Infrastructure	8
10	Reduced Inequality	10
11	Sustainable Cities and Communities	10
12	Responsible Consumption and Production	11
13	Climate Action	5
14	Life Below Water	10
15	Life on Land	12
16	Peace, Justice and Strong Institutions	12
17	Partnerships to Achieve the Goal	19
Total		**169**

Appendix II

Responsible Organisations for Sustainable Development Goals

SN		Responsible Organisation
1	BOI	Board of Investment
2	BoM	Bank of Mauritius
3	CEB	Central Electricity Board
4	CSO	Civil Status Office
5	CWA	Central Water Authority
6	ECECA	Early Childhood and Education Care Authority
7	ECO	Electoral Commissioner's Office
8	FAO	Food and Agriculture Organisation
9	FAREI	Food and Agricultural Research and Extension Institute
10	FSB	Family Support Bureau
11	ICTA	Information and Communications Technology Authority
12	MAC	Ministry of Arts and Culture
13	MAIFS	Ministry Agro Industry and Food Security
14	MEHRTESR	Ministry of Education, Human Resource Tertiary Education and Scientific
15	MEPU	Ministry of Energy and Public Utilities
16	MES	Mauritius Examination Syndicate
17	MFARIIT	Ministry of Foreign Affairs, Regional Integration and International Trade
18	MHL	Ministry of Housing and Lands
19	MHQL	Ministry of Health and Quality of Life
20	MICCP	Ministry of Industry, Commerce and Consumer Protection
21	MITD	Mauritius Institute of Training and Development
22	MLIRET	Ministry of Labour, Industrial Relations, Employment and Training
23	MOEMRFS	Ministry of Ocean Economy, Marine Resources, Fisheries and Shipping
24	MoFED	Ministry of Finance and Economic Development
25	MOI	Mauritius Oceanography Institute
26	MPA	Mauritius Port Authority
27	MPD	Mauritius Prison Department
28	MPF	Mauritius Police Force
29	MPILT	Ministry of Public Infrastructure and Land Transport
30	MRA	Mauritius Revenue Authority
31	MSIEE	Ministry of Social Integration and Economic Empowerment
32	MSSNSESD	Ministry of Social Security, National Solidarity, Environment and Sustainable Development
33	MT	Ministry of Tourism
34	MTCI	Ministry of Technology, Communication and Innovation
35	NDRRMC	National Disaster Risk Reduction Management Centre
36	NPCS	National Park and Conservation Service
37	NTA	National Transport Authority
38	PIO	Passport and Immigration Office
39	PPO	Procurement Policy Office
40	ROC	Registrar of Companies
41	SLO	State Law Office
42	STC	State Trading Corporation
43	WMA	Wastewater Management Authority
44	WRU	Water Resources Unit

Appendix III

Goals, Responsible Organisations, Data Source and Frequency

Goal	Responsible Organisations	Data Source and Frequency
1	MEHRTESR, MHL, MHQL, MoFED, MSIEE, MSSNSESD, NSRRMC, Statistics Mauritius	MSSNSESD - yearly, Treasury-yearly, Yearly Budget Estimates, HBS – every 5 years , HPC –every 10 years , 2017 National Breastfeeding Survey
2	FAO, FAREI, MAIFS, MHQL, Statistics Mauritius	(Horticulture Division, FAREI, FAO, MAIFS, CSO, MHQL) - yearly, 2014 Contraception Prevalence Survey, 2015 Survey on Non-Communicable Disease
3	CSO, MHQL, MoFED, Statistics Mauritius, UNAIDS	2015 Household Out-of-Pocket Expenditure on Health Survey Report, CMPHS - yearly
4	ECECA, MEHRTESR, MES, MITD, Statistics Mauritius	(ECECA, MEHRTESR, MES, MITD) - yearly, HPC- every 10 years , Annual Survey in Schools, ICT - every two years, CMPHS-yearly
5	CSO, ECO, FSB, ICTA, MHQL, MLIRET, SLO, Statistics Mauritius	(CSO , ICTA, FSB) - yearly, HPC- every 10 years, Time Use Survey (last in 2003), Election Statistics - every 5 years
6	CWA, MEPU, Statistics Mauritius, WMA, WRU	CWA - Yearly , WMA yearly, WRU - Yearly, HPC
7	BOM, CEB, MEPU, MoFED, BOI	(BoM, Treasury)- yearly, (Energy producers - CEB, Sugar Industries) - yearly, CEA - every five years
8	BoM, MLIRET, MoFED, MRA, MSSNSESSD, ROC, Statistics Mauritius	(BoM , BoM and Tourism Earnings , MLIRET, MRA, ROC, BOI, , MSSNSESD, Treasury, Material Flow Accounting) - yearly,) CMPHS, Establishment Surveys-yearly) CEA - every five years, HPC - every 10 years.
9	ICTA, MoFED, MICCP, MPA, MPILT, PIO, Statistics Mauritius	(Air Mauritius/ Equity International Mauritius , Environment statistics, ICTA, MPA, PIO and Rodrigues Statistics Unity, Treasury) - yearly, (Establishments Survey, CMPHS) - yearly, CEA- every 5 years, , HBS – every 10 years
10	BoM, MLIRET, MoFED, Statistics Mauritius	(Banking and Foreign Exchange Dealers Returns, BoM, National Accounts , Treasury, MSSNSESD, NTA , Solid Waste Management Division) - yearly, CMPHS - yearly, HPC- every 10 years
11	MAC, MAIFS, MSSNSESD, MHL, MPILT, NDRRMC, NTA, Statistics Mauritius	(MSSNSESD, Treasury , Budget Estimates) - yearly, HBS- every 5 years , HPC- every 10 years, 2107 National Breastfeeding Survey
12	MAIFS, MEHRTESR, MSSNSESD, MICCP, MoFED, MT, PPO, Statistics Mauritius, STC	(MEHRTESR , MICCP - STC, PPO) - yearly

Continued

Goal	Responsible Organisation	Data Source and Frequency
13	MSSNSESD, MEHRTESR, MEPU, MoFED, NDRRMC, Statistics Mauritius, UNFCC	No details available
14	MOEMFRS, MOI, Statistics Mauritius	MOEMFRS - yearly
15	MAIFS, NPCS, Statistics Mauritius	(Forestry Services, Treasury) - yearly, CMPHS - yearly
16	CSO, MPD, MPF, Statistics Mauritius, BoM	(MPF, MPD) - yearly , CSO, CMPHS - yearly
17	ICTA, MFARIIT MoFED, MTCI, MSIEE, Statistics Mauritius	(Banking Returns, Economic Development Board, Enterprise Survey) - yearly, BoM - quarterly, (Data covers Budgetary Central Government and Budgetary Units, Debt data from MoFED, Data from General Government, ICTA, MoFED, Statistics Mauritius) - yearly, CMPHS - yearly, and HPC - every 10 years

Surveys and Abbreviations

SN	Surveys
1	Establishments Survey - yearly
2	2015 Household Out-of-Pocket Expenditure on Health Survey Report
3	Annual Survey in Schools
4	CEA - Census of Economic Activity - every five years
5	CMPHS - Continuous Multi-Purpose Household Survey - Yearly
6	CPS - Contraception Prevalence Survey carried out in 2014.
7	HBS - Household Budget Survey - every five years
8	HPC - Housing and Population Census - every 10 years
9	ICT – Information and Communication Technology Survey - every two years
10	National Breast Feeding Survey carried out in 2017
11	Survey of Employment and Earnings in Large Establishments - yearly
12	Survey on Non-Communicable Diseases (NCD) carried out in 2015
13	TUS - Time Use Survey (last in 2003)