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Accounts Chamber
Member of Board

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Report

on the Results of the Audit

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

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

1. Grounds for the Audit

- paragraph 3.3.0.3 of the Work Plan of the Accounts Chamber of the Russian Federation for 2020;
- Resolution of the UN General Assembly dated September 25, 2015, A/RES/70/1 Transforming our world: the 2030 Agenda for Sustainable Development
- (hereinafter referred to as the “Agenda for Sustainable Development”, “Agenda”);
- Resolution of the Council of the Federation of the Federal Assembly of the Russian Federation dated March 2, 2016, No. 95-CΦ On the results of the Parliamentary Hearings “Post-2015 UN Development Agenda – Practical Aspects of Implementation”;
- Moscow Declaration¹.

2. Subject of the Audit

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

2.2. Strategic Planning Documents adopted in accordance with the Law on Strategic Planning² at the federal level (hereinafter referred to as the “strategic planning documents”), including:

National Security Strategy³;

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

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

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

Spatial Development Strategy⁴;

GKFAs⁵;

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

2.3. Unified Plan⁶.

2.4. Documents on national projects (programs) and their federal projects⁷, including project data sheets, additional and substantiating materials, reports on the implementation of national and federal projects⁸.

2.5. Comprehensive Plan⁹.

2.6. FPSW¹⁰.

3. Audit Objectives

Objective 1. To assess how well the Agenda for Sustainable Development is integrated into the national context¹¹.

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

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

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

4. Auditees

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

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

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

5. Period under Review

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

6. Dates of the Audit

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

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

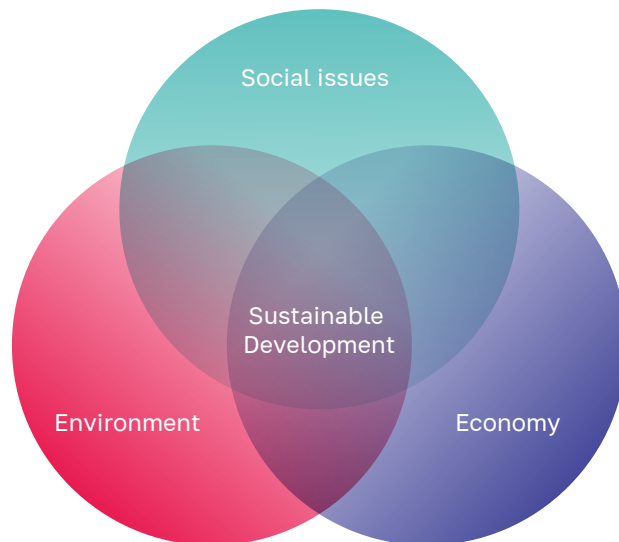
The Agenda for Sustainable Development includes 17 Sustainable Development Goals (hereinafter referred to as the “SDGs”) that establish quantitative and qualitative objectives on the social, economic and environmental aspects of sustainable development to be implemented until 2030.

Individual SDGs have different relevance in the national context of countries. At the global level, these goals are comprehensive and indivisible and ensure the balance of all three components of sustainable development: economic, environmental and social¹².

12. Preamble, Agenda for Sustainable Development.

Figure 1

The Triune Principle of the UN Sustainable Development Concept



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

The analysis of the Public Administration System for the implementation of the Agenda for Sustainable Development was carried out in accordance with international recommendations, inter alia, in accordance with the draft Guidance for Supreme Audit Institutions Auditing Preparedness for Implementation of Sustainable Development Goals¹³ and taking into account the provisions of the INTOSAI Guidance on Audit of the Development and Use of Key National Indicators (GUID 5290)¹⁴, the INTOSAI Guidance on Evaluation of Public Policies (GUID 9020)¹⁵.

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

13. Developed by the INTOSAI Development Initiative.

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

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

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

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

8. Results of the Audit

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

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

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

In the framework of the analysis, the goals and objectives of sustainable development defined by the Agenda were compared with the provisions of the Constitution of the Russian Federation¹⁶ and federal laws adopted for the development thereof, primarily codified laws. The analysis of regulations adopted in the Russian Federation that directly

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

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

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

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

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

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

In particular, in order to ensure and implement social guarantees of the State, it is prescribed to separate public regulatory obligations (hereinafter referred to as “PROs”) to individuals within the system of spending obligations of public-law entities. The financial support of PROs is carried out at the expense of budget allocations on social security of the public provided for in the budget of the budgetary system of the Russian Federation¹⁷.

The Budget Code provides that the law (ruling) on the budget separately approves the total amount of budget allocations for the implementation of PROs¹⁸. At the same time, there is a ban in place on reducing the indicated budget allocations by amending the consolidated budget list without amending the budget law (ruling)¹⁹.

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

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

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

17. Article 69 of the Budget Code.

18. Article 184 of the Budget Code.

19. Article 217 of the Budget Code.

20. Paragraph 63 of the Agenda for Sustainable Development.

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

Subject to international approaches to strategic audit²¹, a comprehensive analysis of the harmonization of the provisions of the Agenda and approved Strategic Planning Documents on the federal level was carried out, including the provisions of Order No. 204, annual addresses of the President of the Russian Federation to the Federal Assembly of the Russian Federation²², GKFA's, National Security Strategy, Spatial Development Strategy, Unified Plan as well as project documentation. According to INTOSAI recommendations, auditing the preparedness of the public governance system for the implementation of the SDGs is the first stage of the audit of the SDGs. This audit includes an analysis of the correlation between the Agenda for Sustainable Development and documents determining the strategic development of the Russian Federation in the context of assessing the public governance system. The objectives of this audit do not include an assessment of the compliance of specific goals, objectives and indicators of the Agenda with the goals, objectives and indicators of Strategic Planning Documents of the Russian Federation as well as an assessment of whether measures taken were adequate. The next stage of the audit of implementation of the SDGs implies such an assessment.

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



























For example, the annual addresses of the President of the Russian Federation to the Federal Assembly of the Russian Federation contain provisions that are directly related to individual objectives of SDGs 1–4, SDGs 8–12 and SDG 16. The National Security Strategy and Spatial Development Strategy reflect the provisions related to individual objectives of SDGs 1–4, SDGs 6–13 and SDG 15. GKFA's²³ and the Unified Plan provide for provisions directly related to the individual objectives of SDGs 1–5, SDGs 8–12, SDG 14 and SDGs 16–17.

21. GAO/PEMD-10.1.10 Prospective Evaluation.

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

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

Correlation of the Content of National Development Goals until 2024²⁴ and the SDGs

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

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

Thus, according to Order No. 204, the implementation of 12 national projects and the Comprehensive Plan, which was assigned the status of the 13th national project²⁵, is aimed at achieving national goals. National projects have 28 independent goals for project implementation, 33 targets and 31 additional targets. National projects set 76 federal projects with 100 goals, 176 key targets and 203 additional targets to assess the achievement of the goals of federal projects.

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

24. Defined by Order No. 204.

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

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

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

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

However, there is no direct correlation between indicators of national and federal projects and the list of global SDG indicators²⁶.

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

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

An analysis was carried out of the measures of 35 State Programs defined by the Government of the Russian Federation²⁷, including State Programs Protection of the Public and Territories from Emergency Situations, Ensuring Fire Safety and the Safety of People at Water Bodies and Maintaining Public Order and Combating Crime from the Ensuring National Security section.

The results of surveys of FEAs, analysis of data sheets of state programs and reports on their implementation²⁸, comparison of global SDGs indicators and targets (indicators) of State Programs showed that State Programs to a various degree contribute to the achievement of all 17 SDGs (Figure 3).

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

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

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

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

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

International practices of implementing the Agenda for Sustainable Development in the strategic planning systems of foreign countries were analysed. Based on the results obtained, criteria were developed for assessing the preparedness of the Strategic Planning System for the implementation of the SDGs.

Figure 2

Correlation between the SDGs and National and Federal Projects

SDG Reference names of national and federal projects

SDG 1	P	L	F	I
1.3	P1	P2	P3	
1.4	F1	F4	I7	I4 L1 L3

SDG 2	N	P
2.1	N	
2.2	N	P
2.b	T2	

SDG 3	P	D	N
3.1	N1		
3.2	N4		
3.3	N6		
3.4	N6		
3.6	N1		
3.8	D2	P3	P4

SDG 4	A	E	D	I	L	N	P
4.1	E1	E4	E5	E6			
4.2	E2	E3	E4	E5	E6	P2	
4.3	D2	E4	E5	E6	E7		
4.4	A2	D3	E6	E7	E8	EA I8	L2 L3 N5

SDG 5	E
5.1	E3
5.2	E3
5.3	EA

SDG 6	G	F
6.1	F2	G5
6.2	F2	
6.3	G1	G2 G3 G5
6.5	G6	G7 G8
6.6	G1	

SDG 7	G
7.a	G5

SDG 8	A	L	E	I	T
8.1	L1	T1	T2	T4	
8.2	L1				
8.3	EA	L2			
8.5	L1	L2	L3	I5	
8.6	L3	EA	I8		
8.7	L1				
8.8	L3				
8.9	A2				

SDG Reference names of national and federal projects

SDG 9	V	T	D	N	I
9.1	V1-V9	D2	D4	N7	I5
9.2	T1				
9.3	T1	I4			
9.4	G	D5			
9.5	S1	S2	S3		

SDG 10	L
10.1	L1

SDG 11	A	G	F	R	D
11.1	F1	F3			
11.2	R1	R2	R3	F2	D2
11.3	R1	F2			
11.4	A1	A2	A3		
11.6	G1	G2	G3	G4	G5
11.7	G1	F2			

SDG 12	G
12.2	G5
12.3	G5
12.4	G5
12.5	G2
	G3
	G5

SDG 13	G
13.2	G5
13.3	G5

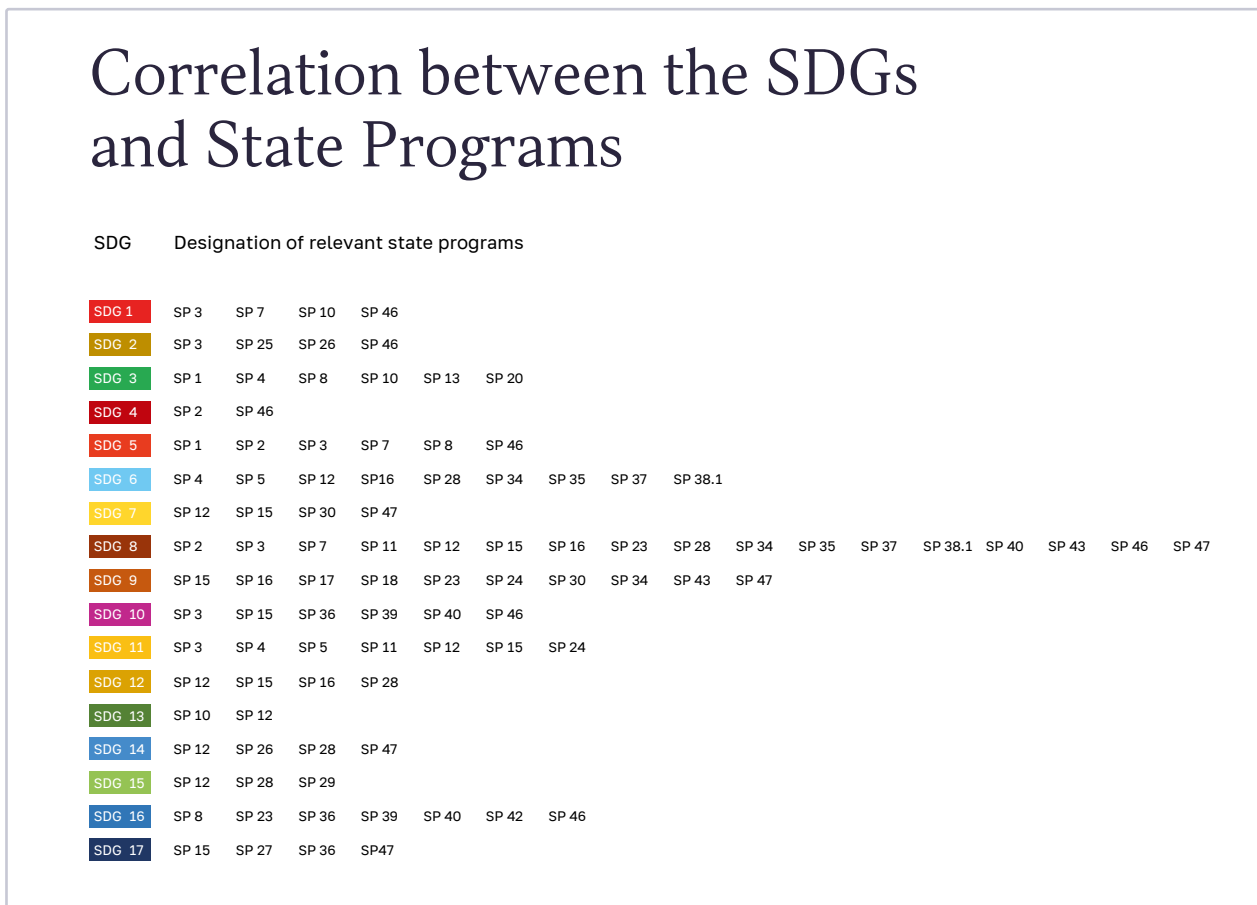
SDG 14	G
14.1	G9
14.2	G9
14.3	G9
14.5	G9

SDG 15	G
15.1	G6
	G7
	G8
	G9
15.2	GA
15.3	G9
15.4	G9
15.5	G9

SDG 16	D	I
16.5	I1	
16.6	D1	D6
16.7	D2	
16.10	D4	

SDG 17	T	D
17.8	T6	D2
17.10	T6	
17.17	T6	

Figure 3



Criteria for Assessing the Preparedness of the Strategic Planning System for the Implementation of the SDGs

Strategic Planning Documents

- strategic goals and priorities have been updated taking the SDGs into account
- the priority SDGs have been identified
- strategic objectives and priorities being reviewed/updated
- national goals correspond to the SDGs

◀ In Russia

National Sustainable Development Strategy

- has been developed
- has been revised/updated
- under development
- not developed

◀ In Russia

National Strategic Plan for the SDG Implementation

- has been developed
- under development
- not developed

◀ In Russia

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

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

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

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

The implementation of the Agenda for Sustainable Development requires integration and horizontal coherence of state policies, which determines the distribution of responsibilities and the need for interagency cooperation in the implementation of the Agenda. An analysis was carried out of the mandates of 25 federal executive authorities²⁹ as well as of individual interagency associations to see whether they sufficient for the implementation of the Agenda.

The Interagency Working Group under the Administration of the President of the Russian Federation (hereinafter referred to as the “IWG”) acts as a coordinating body on issues related to climate change and sustainable development. The Regulation on the IWG³⁰ provides for powers to coordinate the activities of relevant bodies and to ensure sustainable development. As of February 20, 2020, this Regulation has not been updated and does not provide for specific powers of the IWG with regard to the implementation of the Agenda for Sustainable Development.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The list of instructions of 2017 issued by the President of the Russian Federation following the meeting of the State Council of the Russian Federation On the Environmental Development of the Russian Federation for the Benefit of Future Generations³¹ was also considered. This list provides 32 instructions on issues related to the Agenda for Sustainable Development.

In particular, the Government of the Russian Federation has been instructed to submit proposals on the inclusion in the federal state educational standards (hereinafter referred to as the "FSEs") of requirements for the development of basic knowledge on environmental protection and sustainable development, for example current priorities of the world community, especially the Agenda for Sustainable Development, the Paris Agreement adopted on December 12, 2015, and the obligations of the Russian Federation regarding the fight against climate change and preservation of a favorable environment³².

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

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

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

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

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

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

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

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

First Deputy Chairman of the Government of the Russian Federation, Minister of Finance of the Russian Federation A.G. Siluanov gave instructions³³ to Analytical Center for the Government of the Russian Federation, Autonomous Non-Commercial Organization (hereinafter referred to as the “Analytical Center”), the Ministry of Foreign Affairs of the Russian Federation, the Federal Service for State Statistics and interested FEAs on the preparation of the VNR and its presentation in the framework of the High-Level Political Forum on Sustainable Development under the Auspices of the UN Economic and Social Council (July 2020, New York).

As part of this work, the Analytical Center formed 17 thematic working groups (hereinafter referred to as the “TWG”) for each SDG³⁴.

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

The powers to coordinate the activities of the subjects of official statistics on the generation and submission to international organizations of official statistical information on SDG achievement indicators in accordance with accepted international standards for the exchange of statistical data were vested by the Government of the Russian Federation on the Federal Service for State Statistics³⁵.

In order to cover the SDG indicators with official statistical accounting, an order of the Government of the Russian Federation³⁶ was adopted on supplementing the FPSW with subsection 2.8 Indicators of achievement of the sustainable development goals in the Russian Federation.

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

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

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

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

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

In particular, in 2014, in order to fulfill the instruction of the Deputy Chairman of the Government of the Russian Federation, O.Yu. Golodets³⁷, a candidate was nominated from the Russian Federation to the Committee of the Parties to the Council of Europe Convention on the Protection of Children against Sexual Exploitation and Sexual Abuse, representing the Russian Federation, which is consistent with objective 5.2 of SDG 5.

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

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

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

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

Coordinating Entity for the implementation of the Agenda for Sustainable Development

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

Leading ministry

- basic document has been developed
- mandates have been defined

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

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



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

Mechanism for interaction between ministries and departments/SDG roadmap

- interaction arrangements/roadmap have been developed

Sector ministries for the implementation of the SDGs

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

Sector SDG groups

- basic document has been developed
- powers have been defined

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

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

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

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

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

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

The Institute of Finance and Sustainable Development was established in the organizational structure of RANEPa as a scientific and educational center for sustainable development, which since 2020 has been publishing the periodical publication Best Practices for Achieving Sustainable Development Goals in Russia and the World.³⁸ Experts from MSU and the Institute for Economic Forecasting of the Russian Academy of Sciences are members of the council of the Center for Environmental Policy of Russia, which issues the bulletin Towards the Sustainable Development of Russia³⁹.

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

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

In 2019, UNCTAD developed the Guidance on core indicators for entity reporting on contribution towards implementation of the Sustainable Development Goals⁴¹.

This manual contains the minimum set of indicators of companies' sustainable development activities that should be included in the public non-financial reporting of the organization so that such reporting can be taken into account in the calculation of the country indicator SDG 12.6.1 Number of companies publishing sustainability reports.

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

By order of the Government of the Russian Federation dated May 5, 2017, N 876-p, the Concept for the Development of Public Non-Financial Reporting⁴² and an action plan for its implementation were approved. Pursuant to paragraph 1 of section I of the action plan, a draft federal law On Public Non-Financial Reporting and a draft Resolution of the Government of the Russian Federation On Approval of the List of Key (Basic) Indicators of Public Non-Financial Reporting were prepared. As of February 20, 2020, these draft documents have not yet been approved.

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

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

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

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

41. https://unctad.org/en/PublicationsLibrary/diae2019d1_en.pdf

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

of Information by Issuers of Issue-Grade Securities⁴³ already contains requirements for the disclosure of a number of indicators of non-financial reporting.

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

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

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

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

By Order of the President of the Russian Federation⁴⁵, a list of strategic enterprises and joint-stock companies has been defined, which as of February 20, 2020, included 141 enterprises.

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

Analysis of the activities of the SUEs, including those of strategic importance⁴⁶, showed that these organizations do not make non-financial statements.

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

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

44. According to the CSR.

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

46. For example, Rosmorport, FSUE.

the FEAs, as representatives of the owner, did not issue relevant orders and instructions for the FSUE⁴⁷.

Non-financial reporting, including reporting on the contribution of commercial organizations to the implementation of the SDGs, is an element of global competitiveness, which is why many large commercial organizations publish information on their contribution to the implementation of the SDGs and actively interact on the implementation of the Agenda, using Russian and foreign expert platforms. The National Register of Corporate Non-Financial Reports⁴⁸ contains information on 186 companies, and 1,038 reports are registered there, including 360 reports on sustainable development, 259 integrated reports that contain relevant information.

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

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

An analysis of the participation of civil society in the implementation of the SDGs showed that in Russia there are various initiatives in this area. One of the largest initiatives of civil society is the Coalition for Sustainable Development of Russia (KURS)⁵¹, a meeting of representatives of civil society that contributes to the achievement of the SDGs in Russia and abroad by 2030. The main activities of KURS include knowledge sharing, community mobilization and international work. As part of KURS, a Voluntary Civil Review of the Implementation of the SDGs in Russia is being prepared, which is an alternative to the official VNR. The preparation of such reviews on the implementation of the SDGs is a widespread global practice⁵².

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

47. Federal Law dated November 14, 2002, No. 161-Ф3 On State and Municipal Unitary Enterprises.

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

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

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

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

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

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

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

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

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

Organization of the SDG implementation process

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

Preparation of the Voluntary National Review

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



Increasing stakeholder awareness

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



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

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

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

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

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

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

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

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

According to the Agenda, countries should analyze the totality of financing mechanisms available for its implementation and transform their national procedures for preparing the state budget taking into account the focus towards achieving the SDGs⁵³.

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

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

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

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

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

In accordance with the current rules for the formation of budgetary (accounting) reporting for public sector organizations⁵⁴, budgetary funds spent by ministries and departments on the implementation of the Agenda for Sustainable Development are not differentiated in budgetary and managerial accounting. In this regard, there is no information on the amount of budgetary funds used by the FEAs to implement the Agenda.

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

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

54. Federal Accounting Standards for Public Sector Organizations developed by the Ministry of Finance of Russia in accordance with Articles 21 and 27 of Federal Law dated December 6, 2011, No. 402-Ф3 On Accounting.

Sustainable Development, including through interdepartmental cooperation. The relevant measures are not included in the plans for digital transformation of FEAs⁵⁵ for 2020.

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

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

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

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

In a number of countries, specific amounts have already been provided in the budget for the implementation of the SDGs, for example, in Albania, about 6,668 million US dollars have been allocated for the implementation of the SDGs⁵⁶. Other countries claim that they lack financial resources to implement the SDGs (Cambodia, Côte d'Ivoire, Turkey, Rwanda, Chad) or that there is a gap between the ambitious goals of the SDGs and available resources (both financial and human ones).

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

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

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

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

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

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

Separate FEAs, within their mandates, participate in the development of regulations, including, among other things, methodological provisions in the field of sustainable development. So, the Ministry of Transport of the Russian Federation participated in the development of the National Action Plan of the first stage of adaptation to climate change until 2022⁵⁷ and several other projects.

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

With a view to improve the statistical methodology, the development strategy of the Federal Service for State Statistics and the state statistics system of the Russian Federation until 2024⁵⁸ provides a set of measures, including on the implementation of the Agenda for Sustainable Development. For example, solutions are provided to the problems of calculating statistical indicators of the achievement of the SDGs, the development of official statistics on all SDG indicators for the Russian Federation that are provided to the UN global database on the SDGs in the Russian Federation.

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

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

- Conference of European Statisticians recommendations on measuring sustainable development⁵⁹;
- Road Map on Statistics for Sustainable Development Goals prepared by the UN Economic Commission for Europe⁶⁰;

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

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

59. The document is officially posted on the website of the UN Economic Commission for Europe at https://www.unece.org/fileadmin/DAM/stats/publications/2013/CES_SD_web.pdf.

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

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

On questions of methodological support for the development of the VNR, the Handbook for the Preparation of Voluntary National Reviews⁶² prepared by the UN Department of Economic and Social Affairs is used. This handbook provides basic, practical information on the steps that countries can take during the preparation of the VNR⁶³.

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

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

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

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

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

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

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

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

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

63. https://sustainabledevelopment.un.org/content/documents/21633VNR_handbook_2019_Edition_RUS_EP_25March2019_Russian.pdf.

In order to ensure openness and accessibility of information on the main provisions of strategic planning documents, there is a procedure for public discussion of the relevant projects through the official website of the body responsible for the development as well as on the publicly available strategic planning information online resources⁶⁴.

Thus, Russian Federation has necessary institutional mechanisms for reporting on the implementation of the Agenda in the conditions of their transparency and openness, while no decisions have been made on the need to organize this activity⁶⁵.

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

The Agenda for Sustainable Development explicitly recognizes the critical importance of quality, accessible, timely, detailed and reliable data to monitor progress towards the SDGs⁶⁶.

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

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

The analysis of the material of the FEAs established that:

- 9 % (20 indicators) of the total number of SDG indicators (as of December 11, 2019) are attributed to Level III⁶⁸ and are not developed due to the lack of an international methodology, while another 9 % (22 indicators) were reclassified from Level III to Level I/II in 2019, this is why a detailed study of the international methodology is needed;
- 6 % (14 indicators) of the total number of indicators are not calculated as they are global and do not involve calculation at the national level, or due to their irrelevance for the Russian Federation;

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

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

66. Paragraph 48 A/70/1.

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

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

- 8 % (19 indicators) are included in the research plans for 2019–2021;
- 25 % (58 indicators) of the total number of indicators are not developed due to the fact that no responsible official is defined and/or no agreed decision on the methodology for calculating indicators⁶⁹ has been made (Figure 4).

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

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

As a result of the consensus meeting on indicator 3.9.1 Mortality rate attributed to household and ambient air pollution⁷⁰, it was decided that it could not be calculated due to the lack of a legislative base in the Russian Federation⁷¹, limited information on the true average daily and average annual concentrations of pollutants in the air, which does not allow to establish at the proper level the correlation with the mortality rate.

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

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

In particular, the work on SDG 5 and SDG 16 indicators requires the need to implement in the International Classification of Crime for Statistical Purposes (ICCS⁷²) in the national context, the development of the methodology and tools of federal statistical monitoring of victimization of population. The relevant federal executive authorities indicated the feasibility of introducing at the national level sample surveys of representatives of various groups and segments of the population, including victimization surveys⁷³.

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

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

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

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

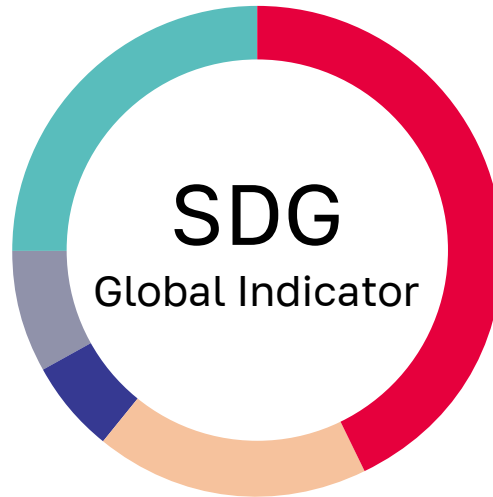
71. The code of the International Classification of Diseases ICD-10 has not been ratified.

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

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

Figure 4

SDG Global Indicator Development Status



● 43 %

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

● 18 %

attributed to Level III
or reclassified from Level III
in 2019

● 8 %

are included in the research plans
for 2019-2021

● 6 %

are global or irrelevant for Russia

● 25 %

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

In particular, the development of indicator 10.5.1 Financial Soundness Indicators⁷⁴ was not approved in full, which may lead to incorrect interpretation of data on the relevant indicators.

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

In 2019, the Federal Service for State Statistics carried out work to supplement subsection 2.8 of the FPSW. As a result, it was planned to include another 22 SDG indicators in the FPSW. A draft of the relevant order of the Government of the Russian Federation was prepared by the Federal Service for State Statistics and in October 2019 and was sent to the Ministry of Economic Development of the Russian Federation for consideration and submission to the Government of the Russian Federation⁷⁵. The issue of updating the subsection 2.8 of the FPSW was considered at a meeting of a group of experts on information and statistical support for monitoring the SDGs under the IWG on December 13, 2019. The Federal Service for State Statistics was instructed to continue to work on determining indicators for objectives for which there are no indicators, taking into account the possibility and feasibility of developing them for the Russian Federation at the national level. It was decided to recommend the Ministry of Economic Development of the Russian Federation, together with the Federal Service for State Statistics, to hold the necessary consensus meetings in January 2020 and send a draft order of the Government of the Russian Federation on updating the FPSW in terms of subsection 2.8.

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

The analysis of the material provided by the Federal Service for State Statistics⁷⁶ showed that for a number of indicators the situation was exacerbated by the lack of a mechanism for determining who was responsible for the development of the indicator while the FEAs did not take responsibility for the development of the indicator proactively. Additional consensus meetings delay the inclusion of indicators in the FPSW and do not always provide the desired result.

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

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

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

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

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

Criteria for Assessing the Preparedness of the State Statistical Monitoring System

Organization of monitoring of global SDG indicators at the national level

- **organized** ◀ in Russia
- not organized

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

- **involved** ◀ in Russia
- not involved

Development and monitoring of a national set of SDG implementation indicators

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

Preparation of the voluntary national review

- prepared and made public
- **under development** ◀ in Russia
- not being prepared

The list of national indicators for achieving the SDGs was developed by the Federal Service for State Statistics as part of the work of the Expert Group. On December 13, 2019, the Expert Group decided to continue the work of the Federal Service for State Statistics on finalizing the list of national indicators and sending it to be approved by the FEAs and the Bank of Russia until February 10, 2020⁷⁷. On February 20, 2020, the draft of this list was not sent for approval.

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

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

According to the provisions of the Agenda, UN Member States committed themselves to create national result systems with targets and indicators as well as effective monitoring systems to provide timely and high-quality information on achieving the SDGs⁷⁸.

The Federal Service for State Statistics is a member of the Inter-Agency and Expert Group on SDG Indicators (IAEG-SDGs) established by the UN Statistical Commission in 2015⁷⁹. The Federal Service for State Statistics represents the Russian Federation in the IAEG-SDGs, which is classified as one of the countries of Eastern Europe, and participates in the work of a subgroup for the exchange and dissemination of data in the SDMX format⁸⁰.

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

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

The Federal Service for State Statistics has certain powers⁸¹ according to which it sends requests to FEAs to notify them about changes in the global system of indicators (for example, indicator level, metadata revision). This mandate is exercised in full and subject to the established deadlines.

Regarding the validity of international data on the position and progress of Russia in relation to the SDGs, the analysis showed that the SDG Index⁸² is the most cited source of data on the contribution of countries to the implementation of the SDGs. The SDG Index is an unofficial report and does not have the status of an official assessment of countries' achievement of the SDGs. It is important that the accuracy of the SDG Index is conditional. Since the final result on the SDG index is developed as a result of summarizing data on dozens of individual indicators, and the calculation inevitably displays statistical errors. Consequently, the degree of accuracy of individual indicators can vary significantly in different countries. The experts identified comments related directly to the calculation techniques used in 2019. So, for those countries for which data

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

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

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

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

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

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

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

9. Conclusions

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

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

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

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

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

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

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

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

Proposals (Recommendations)

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

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

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

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