



Republic of Zambia

OFFICE OF THE
AUDITOR GENERAL



Performance Audit of Preparedness for Implementation of Sustainable Development Goals in ZAMBIA



REPUBLIC OF ZAMBIA

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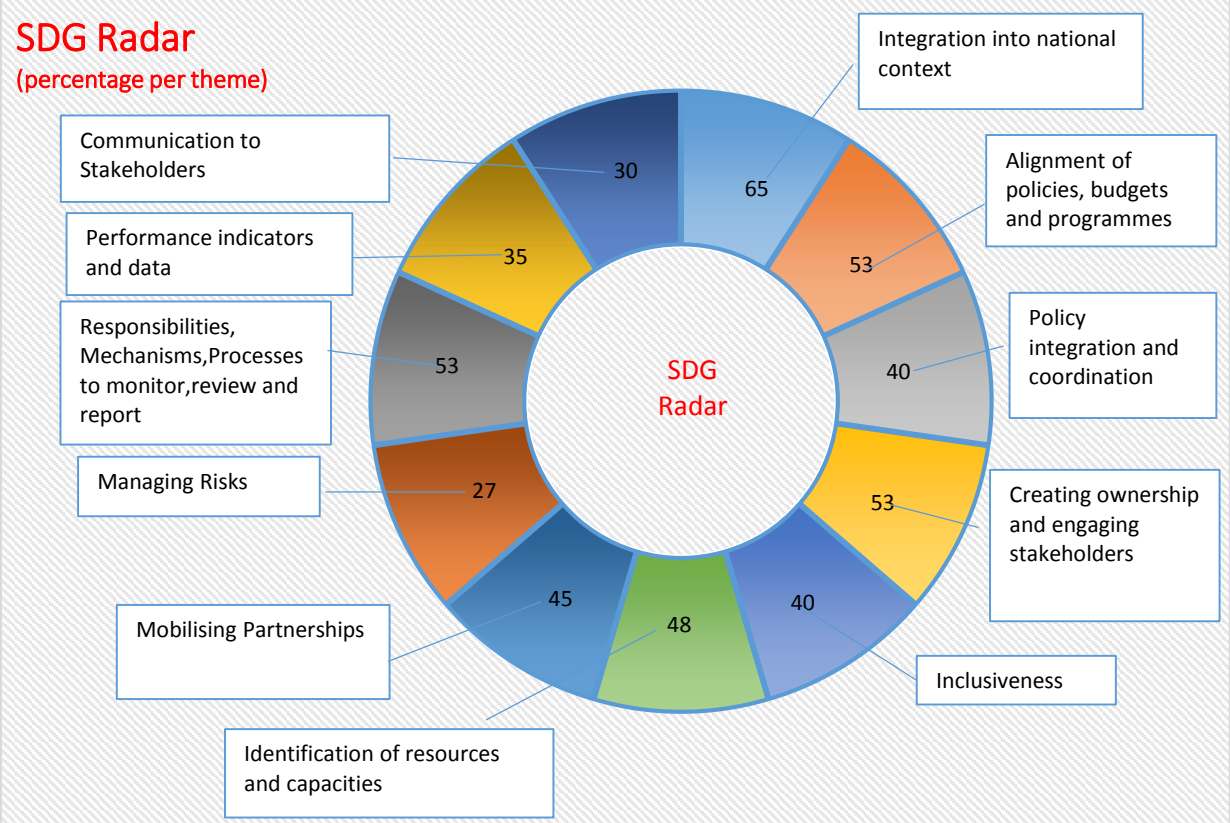
National Preparedness for SDG Implementation

Integration of the 2030 Agenda for the Sustainable Development Goals (SDGs) into Zambia's national context is incomplete in that the review and alignment of the SDGs at the sub national and local level has not been conducted, the structures for policy coherence are not fully operational and the awareness of the SDGs have not been done at the local level.

Identification of resources and capacities required for the implementation of the SDGs was incomplete as financial resources had been partially identified, budgeting had not yet been linked to the SDGs as the link between national planning and budgeting was weak and no assessment of human resource and ICT skills required had been conducted.

Mechanisms and systems in place to monitor, follow-up, review and report on progress toward the implementation of the 2030 Agenda were inadequate as they were not yet integrated and coordinated. The structures assigned with the responsibility to monitor and report at the national, sub national and local levels were not fully operational. In addition, the data required for SDGs performance indicators for progress reporting were not available.

Audit at a Glance



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Acronyms and Abbreviations

AAAA	Addis Ababa Action Agenda
ABB	Activity Based Budgeting
CAGs	Cluster Advisory Groups
CSO	Civil Society Organisations
CSO	Central Statistics Office
DDCC	District Development Coordinating Committee
ESGP	Economic Stabilisation and Growth Plan
G-Wide	Government wide
ICT	Information and Communication Technology
INTOSAI	International Organisation of Supreme Audit Institutions
ISSAI	International Standards for Supreme Audit Institutions
KPI	Key Performance Indicator
MDGs	Millennium Development Goals
M & E	Monitoring and Evaluation
MIS	Management Information System
MNDP	Ministry of National Development Planning
MPSAs	Ministries, Provinces and other Spending Agencies
MTEF	Medium Term Expenditure Framework
NDCC	National Development Coordinating Committee
NDPs	National Development Plans
NPF	National Performance Framework
NSDS	National Strategy for the Development of Statistics
OBG	Output/outcome Based Budgeting
PDCC	Provincial Development Coordinating Committee
PPP	Public Private Partnership
RIA	Rapid Integration Assessment
SAG	Sector Advisory Groups
SDA	Strategic Development Area
7NDP	Seventh National Development Plan
7NDP IP	Seventh National Development Plan Implementation Plan
SDG	Sustainable Development Goals
SPF	Sector Performance Framework
TWGs	Technical Working Groups
UN	United Nations
UNDG	United Nations Development Group
WDCs	Ward Development Committees
WoG	Whole of Government

FOREWORD

In accordance with Article 250 of the Constitution of Zambia (Amendment) Act No.2 of 2016, I am mandated to conduct Performance and Environmental Audits with the aim of assessing whether Government programmes and activities have been implemented in an economic, efficient and effective manner.

This report has highlighted the process of how the Government was preparing for the implementation of the Sustainable Development Goals (SDGs) as the process demanded new or additional structures, procedures and mechanisms so as to be able to address the transformative and ambitious nature of the 2030 Agenda by ensuring that no one will be left behind.

I hereby submit to you the Performance Audit Report on the Preparedness for the Implementation of Sustainable Development Goals for the period 2015 to 2018.

I would like to thank the staff at the Ministry of National Development Planning for their co-operation during the audit.



Dr. Dick Chellah Sichembe

AUDITOR GENERAL

MANDATE

The mandate of the Office of the Auditor General has to carry out performance audits under the provisions of Article 250 of the Constitution of Zambia (Amendment) Act No. 2 of 2016, Public Audit Act No. 13 of 1994 and the Public Finance Management Act No.1 of 2018,

EXECUTIVE SUMMARY

In September 2015, at the United Nations (UN) Sustainable Development Summit, Heads of State and government adopted the 2030 Agenda for Sustainable Development. The 2030 Agenda provided a framework for shared action “for people, planet and prosperity” to be implemented by all countries and all stakeholders in collaborative partnership. All stakeholders, Zambia inclusive, committed to working together to promote sustained, inclusive and sustainable economic growth, social development and environmental protection, and to benefit all, including women, children, youth and future generations, ensuring that no one will be left behind. The global and universal nature of the goals demanded that Zambia set its own national targets, based on national circumstances, and make decisions on how these global targets would be incorporated into national planning processes, policies and strategies so as to match with its priorities. The process of how the Government was preparing for the implementation of the Sustainable Development Goals (SDGs) was fundamental because the process demanded new or additional structures, procedures and mechanisms so as to be able to address the transformative and ambitious nature of the 2030 Agenda.

As a means of achieving the SDGs, the International Organisation of Supreme Audit Institutions (INTOSAI) urged its members to provide advice, through assurance engagements and to conduct performance audits and reviews on their respective governments’ preparedness to implement the SDGs. Consequently, a performance audit whose main objective was to assess preparedness for the implementation of the SDGs in Zambia was undertaken. The audit covered the period from September 2015 to August 2018, and focused on the following:

1. The integration of the SDGs into Zambia’s national context;
2. The resources and capacities identified and available for the implementation of the 2030 Agenda; and
3. The monitoring, reviewing and reporting system that is in place for the implementation of the SDGs

Main Findings

Integration of the SDGs into national context

In integrating the SDGs into its national context, Zambia has done the following:

- Integration of the SDGs at the national level through incorporating the SDGs into the Seventh National Development Plan 2017-2021.
- Undertook a Gap analysis of the 7NDP to the SDGs with alignment pegged at 86%.
- Developed nationally set targets and the alignment of programming to the 7NDP and SDGs in the 7NDP Implementation Plan.
- Reoriented and adjusted existing structures to accommodate vertical and horizontal policy coherence.
- Put in place structures for multi-stakeholder engagement; private sector, churches, civil society organisations are all included.
- Addressed issues of inclusiveness and ensuring that no one is left behind in the 7NDP.

However, the following weaknesses were observed in the process of integrating the SDGs into National context:

- SDG 14 with its targets was not integrated into national context,
- 14 targets under various SDGs were not integrated into national context.
- 17 targets under various SDGs were not accounted for.

- There was no detailed road map developed for the targets that were completely left out and those that were partially aligned.
- Integration, reviewing and assessment of existing plans to align them with the SDGs had not been done at the provincial and district levels.
- No integrated policy analysis had been undertaken to ensure that the proposed policies were in line with the 7NDP and SDGs leading to delays in aligning of policies and legislation.
- Non-alignment of budgets to the SDGs.
- The structures for vertical policy coherence were not yet fully operational and coordination within and between the structures set up for horizontal coherence was weak.
- Awareness activities were not continuous while awareness levels on the SDGs was low thereby negatively affecting inclusiveness and the principle of leaving no one behind.

Resources and Capacities for Implementing the 2030 Agenda

Zambia has done the following in identifying resources and capabilities for the 2030 Agenda implementation:

- Identifying the cost required to implement the 7NDP 2017-2021
- Identifying arrays of financial mechanisms for the 2030 Agenda implementation.
- Identification of the data needs required for the 2030 Agenda implementation.

The following weaknesses were observed:

- Partial identification of the financial resources required to implement the SDGs fully.
- Partial implementation of Output Based Budgeting (OBB) to transform budgets to being results based.
- No assessment was conducted for human resources and ICT skills.
- Unclear institutional arrangement between Ministry of National Development Planning and Ministry of Finance pertaining to the identification of partnerships.
- Identification of risks that could affect the resources and capacities to implement the 2030 Agenda were not continuous.

Monitoring, follow-up, reviewing and reporting on progress towards the implementation of the 2030 Agenda

The following had been done to ensure monitoring and reviewing of the 2030 Agenda:

- Responsibilities, mechanisms and processes for monitoring, follow-up, reviewing and reporting were assigned to the Ministry of National Development Planning, specifically the Central Statistical Office (CSO) for data collection and the Monitoring and Evaluation department for coordination of structures at all levels.
- Identification of nationally relevant indicators and targets and establishing baseline data.
- Mapping exercise between national and SDGs performance indicators
- Development of the SDGs indicator framework.

However, the following weaknesses were observed:

- Out of the 230 SDGs indicators, 77 (33.5%) indicators had no data to track SDGs.
- Delay in enacting the National Statistics Bill.
- Non development of a communication strategy by the CSO.

Conclusion

The general conclusion of this audit is that Zambia is in the early stages of preparation for the implementation of the SDGs. This is because the processes of integrating the SDGs into national context, identifying resources and capacities for the implementation of the SDGs and the monitoring, follow-up, review and reporting on progress toward the implementation of the 2030 Agenda were incomplete. Notable are delays in implementation of activities that ensure full preparation for the implementation of the SDGs in the country such as delays in developing the national development plans, the review of policies and enactment of laws and full operationalization of the newly created SDGs sub-committee as part of structures of policy coherence among others. However, the Government had developed a plan for the activities to be undertaken to prepare for the implementation of the SDGs.

Recommendations

Taking a whole of government approach, the recommendations are to various Ministries Provinces and other Spending Agencies (MPSAs). The MPSAs include Ministry of Finance, Ministry of National Development Planning/ National Secretariat for SDGs implementation, Ministry of Local Government, the Decentralization Secretariat and Cabinet Office among others. Some of the recommendations made include:

- A concrete way forward should be developed by the MNDP to ensure the uptake of SDGs targets not aligned at all in 7NDP yet are relevant to the country needs. MNDP should ensure that there is continuity when drafting the successive NDP so that the targets are included in the subsequent NDP.
- A proper reconciliation of what SDG targets Zambia is dealing with in the period 2017-2021 should be conducted and communicated.
- The coordination ministry, MNDP should engage Sectors, Provincial Administration and district Councils in reviewing and/or developing implementation plans that will in turn align to the 7NDP and the SDGs and provide clear guidance.
- The Ministry of National Development Planning should coordinate and expedite the development of the operationalization framework document of the CAGs.
- The MNDP has to strengthen the National Statistical System and come up with tools that will be required to comprehensively measure all the elements identified in the 7NDP and SDG Agenda.
- Ministry of Finance should estimate the total cost of Zambia attaining the Agenda 2030 and estimate the cost under different scenarios.
- Ministry of Finance should develop a more innovative financing strategy for the SDGs unlike placing more reliance on traditional sources

Chapter 1 - Introduction

Performance audit of Government's preparedness to implement the Sustainable Development Goals (SDGs).

Background

In September 2015, at the United Nations (UN) Sustainable Development Summit, Heads of States and government adopted the 2030 Agenda for Sustainable Development. The 2030 Agenda provided a framework for shared action “for people, planet and prosperity” to be implemented by all countries and all stakeholders in collaborative partnership. All stakeholders, Zambia inclusive, committed to working together to promote sustained, inclusive and sustainable economic growth, social development and environmental protection to benefit all, including women, children, youth and future generations, ensuring that no one will be left behind. The 2030 Agenda included 17 goals which establish quantitative and qualitative objectives across the social, economic and environmental dimensions of sustainable development to be achieved by 2030. One hundred and sixty nine (169) targets further disaggregated the goals which are global in nature and universally applicable, taking into account different national realities, capacities and levels of development and respecting national policies and priorities”.¹ The global and universal nature of the goals demanded that Zambia set its own national targets, based on national circumstances, and make decisions on how these global targets will be incorporated into national planning processes, policies and strategies to match with its priorities. This required certain preparatory actions by the Government to address the principles that lie at the core of the transformative and ambitious 2030 Agenda and drive the process of implementation.

Zambia took steps to take into account the requirements of the 2030 Agenda at the national level. In 2017, two years after the adoption of the 2030 Agenda, Zambia was due to develop a new National Development Plan. Zambia has its own Vision 2030 that is broken into National development plans spanning 5 years each. Also, as a member of the African Union (AU) is a signatory to the Agenda 2063 adopted in January 2015. Hence, the Government has had an opportunity to take into account the requirements of these global and continental agendas.

The process of how the Government was preparing for the implementation of the SDGs was fundamental because it demanded new or additional structures, procedures and mechanism to be able to address the transformative and ambitious nature of the 2030 Agenda.

Motivation of the Audit.

All UN member states jointly committed to the SDGs in September 2015. The UN member states declaration on the SDGs, “Transforming Our World: The 2030 Agenda for Sustainable Development,” noted that “Our Governments have the primary responsibility for follow-up and review, at the national, regional and global levels, in relation to the progress made in implementing the goals and targets over the coming fifteen years”. The INTOSAI community responded to this development by including SDGs in the INTOSAI’s cross-cutting priorities for achieving its 2017-2022 Goals. Cross-cutting Priority No. 2, talks of contributing to the follow-up and review of the SDGs within the context of each nation’s specific sustainable development efforts and SAIs’ individual mandates.

¹ Para. 55 A/Res/70/1.

The purpose of this audit was to contribute to the efforts Government is making in preparing for the implementation of the 2030 Agenda by conducting a high-quality performance audit on the subject, thereby contributing to the value and benefits for citizens.

The relevance of the subject matter to Zambia cannot be overemphasized. The SDGs are a build up from where the MDGs left off. Zambia had made significant progress on a number of the MDG targets, For instance:

- Extreme poverty being reduced, albeit at a very slow pace.
- All Zambian children² attend primary school, and gender parity in primary school enrolment and young adult literacy has increased, but transition to completion of secondary education is very low.
- The number of underweight children has fallen, but under-five mortality is still very high (75 per 1,000 live births³) three children die of malaria each day.
- Although maternal mortality (398 per 100,000 live births⁴) had been falling, the decline was insufficient to reach the 2015 target of 162.3 deaths per 100,000 live births. The contraceptive prevalence and skilled birth attendance rates also remain below national targets, at 45per cent and 64 per cent, respectively.

However, there was unfinished work across all of the MDGs as targets were not achieved. Both the MDGs and the National Development Plans (NDPs) that fed into Zambia Vision 2030 have had implementation challenges. These challenges span from programmes not being funded as provided for in these previous development plans, mismatch between the programmes contained in the annual budgets and Plans, poor coordination among various implementing entities and stakeholders, lack of a national programme/project appraisal system and thinly spreading of resources across so many priorities with minimal impact. These challenges pose a threat of inefficiencies and ineffectiveness in the quest to achieve the goals and targets set in the NDPs and ultimately the SDGs.

At present, the Government has SDGs and the 7NDP to implement and their goals and targets to attain within a period of fifteen (15) years and five (5) years respectively. It is therefore, the motivation of this audit to make an assessment on what was being done to ensure that the country is well prepared to implement and achieve the SDG's successfully via the national development plans.

Audit objectives

The audit had (3) main objectives as follows:

- i. To assess the extent to which Government has adopted the 2030 agenda into its national context.
- ii. To assess whether the Government has identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda.

² 100 per cent enrolment, Zambian Ministry of Education, Science, Vocational Training and Early Education 2013.

³ ZDHS 2013 - 2014.

⁴ Ibid

- iii. To assess the extent to which the Government has developed and established a mechanism to monitor, follow-up, review and report on the progress towards the implementation of 2030 Agenda.

Audit Questions and Sub-questions

The audit was designed to answer the following audit questions and sub questions.

- a. To what extent has the Government adopted the 2030 agenda into its national context?
 - i. Has the Government put in place processes and institutional arrangements to integrate the 2030 Agenda into the country's policies, legislation, plans, budgets and programmes?
 - ii. How are responsibilities allocated among various levels of Government (national, sub-national and local) for the coherent implementation of the 2030 Agenda?
 - iii. Has the Government informed and involved citizens and stakeholders in the processes and institutional arrangement to integrate the 2030 Agenda, including national and local government, legislative bodies, the public, civil societies and the private sector?
- b. Has the Government identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda?
 - i. Has Government identified the resources (including financial, human, ICT, data and statistics) needed to implement, monitor and report on its priorities in the 2030 Agenda?
 - ii. Has the Government identified cooperation and partnership opportunities for getting required resources and capacities to achieve its priorities in the 2030 Agenda?
 - iii. Has the responsible entity identified risks and risk mitigating strategies in securing resources and capacities?
- c. To what extent has the Government developed and established a mechanism to monitor, follow-up, review and report on the progress towards the implementation of 2030 Agenda?
 - i. Has the Government assigned responsibilities to monitor, follow up, review and report on the progress towards the implementation?
 - ii. Has the Government identified performance indicators and baselines and set milestones to monitor and report on the implementation?
 - iii. Has the Government put in place processes to ensure quality, availability and required level of disaggregation of the data needed?

- iv. Have monitoring, follow-up, reviewing and reporting processes been designed by Government through a participatory process and will these processes enable stakeholder engagement and involvement?

Audit scope

The audit focused on the preparedness of Government to implement the 2030 Agenda. The audit covered the period from September 2015 to August 2018. The audit focused on the adaptation of the 2030 Agenda into national context, the identification and securing of resources and capacities (means of implementation) needed to implement the 2030 Agenda and the development and establishment of a mechanism to monitor, follow-up, review and report on the progress made towards the implementation of 2030 Agenda. It assesses the actions taken by the Government through the coordinating Ministry; Ministry of National Development Planning as well as other Ministries and Agencies such as Ministry of Finance, Ministry of Local Government (Councils), Civil Society Organisations and Development partners among others. The audit assessed the actions at the national level, four (4) sub-national levels (provinces) and eight (8) local levels (districts). The audit did not cover analysis of the implementation of SDGs/2030 Agenda in the country.

In using the Whole of Government Approach, the audit looked across individual agencies and programmes through the MNDP and document review of the 7NDP to assess the effectiveness of coordination and integration among the overall government effort contributing to given National Outcome.

In light of the above, the audit aimed at finding out the following with regards to the Whole of Government (WoG);

- Processes and institutional arrangements put in place to integrate the 2030 Agenda into the country's policies, legislation, plans, budgets and programmes, including the country's existing 7NDP.
- Engagement of citizens and other stakeholders in the processes and institutional arrangement to integrate the 2030 Agenda, including national and local government legislative bodies, the public, civil societies and the private sector.
- Responsibilities allocated amongst various levels of government (national, sub-national and local) for the coherent implementation of the 2030 Agenda.
- Designed policies and institutional mechanisms to support integration of the three dimensions of sustainable development (economic, social and environmental) and the principles of the 2030 Agenda (e.g. "leave no one behind").

The audit covered various government ministries, individual agencies, and civil society, among others, to assess the level of Whole of Government Approach as can be seen in the audit methodology.

Audit Criteria and their Sources

Sources of criteria were mainly drawn from the:

- Transforming our world: the 2030 Agenda for Sustainable Development, Resolution adopted by the General Assembly on 25 September 2015, 70/1.
- Mainstreaming the 2030 Agenda for Sustainable Development; Reference Guide to UN Country Teams, February 2016 United Nations Development Group and
- Addis Ababa Action Agenda (AAAA) of the Third International Conference on Financing for Development Addis Ababa Action Agenda, Resolution adopted by the General Assembly on 27 July 2015, 69/313.

- African Charter on Statistics adopted in 2009 and entered into force 2015.

Further specific criteria were obtained from

- The 7NDP (Volume I and II) 2017-2021
- The National Planning and Budgeting Policy of 2014.

Below is the criteria addressing the main and sub questions.

Audit Question 1: To what extent has the Government adapted the 2030 Agenda into its national context?

- i. **Has the Government put in place processes and institutional arrangements to integrate the 2030 Agenda into the country's policy, legislation, plans, budget and programmes?**
 - Adaptation to the national context is vital to ensure ownership of the SDGs. This recognises that each country can have different approaches and visions to achieve sustainable development (Para. 59 A/70/1, the 2030 Agenda for Sustainable Development).
 - Section B3 of the Guideline on Mainstreaming the 2030 Agenda for Sustainable Development; Reference Guide to UN Country Teams, February 2016 from the UNDG states that Member States can undertake a process for comparing the content of existing national, sub-national and local development strategies and plans with the SDGs outlined in the 2030 Agenda for Sustainable Development. Doing so at all levels of government is important at this stage as it provides a map of the existing landscape of development strategies and plans across the country and creates a knowledge base for providing guidance with regard to both vertical and horizontal policy integration and coherence.
- ii. **How are responsibilities allocated among various levels of Government (national, sub-national and local) for the coherent implementation of the 2030 Agenda?**
 - The guidance provided in this section for creating horizontal policy coherence, integration and partnerships is three-fold:
 - Integrated policy analysis: to ensure that proposed policies, programmes and targets are supportive of nationally adapted SDGs;
 - Coordinated institutional mechanisms: to create formal partnerships across sectoral line ministries and agencies;
 - Integrated modelling: to help clarify and articulate the interconnected system of goals and targets and to analyse and inform key policies, programs and projects for their impact on nationally adapted SDGs.

(Section B4 of the Guideline on Mainstreaming the 2030 Agenda for Sustainable Development; Reference Guide to UN Country Teams, February 2016 from the UNDG).
 - The guidance provided in this section for creating vertical policy coherence is five-fold, proposing the use of:
 - Institutional coordinating mechanisms: to foster partnerships and coordination across levels of government;
 - Multi-stakeholder consultative bodies and forums: to create partnership and coordination;

- Monitoring and review at the local level: as a means for localizing nationally adapted SDGs;
- Impact assessment processes: to ensure that nationally and locally adapted SDGs are taken into consideration in large public and private development projects;
- Integrated modelling: to explore the benefits and impacts of key national policies and programmes
(Section B5 of the Guideline on Mainstreaming the 2030 Agenda for Sustainable Development; Reference Guide to UN Country Teams, February 2016 from the UNDG)

iii. Has the Government informed and involved citizens and stakeholders in the processes and institutional arrangement to integrate the 2030 Agenda, including national and local government, legislative bodies, the public, civil societies and the private sector?

- As we embark on this great collective journey, we pledge that no one will be left behind. Recognizing that the dignity of the human person is fundamental, we wish to see the Goals and targets met for all nations and peoples and for all segments of society. And we will endeavour to reach the furthest behind first. (Para 4: A/RES/70/1, the 2030 Agenda for Sustainable Development).
- Building public awareness should be understood as a first step towards a participatory process in implementing the 2030 Agenda.
- A comprehensive Introductory Workshop Series to sensitize government officials, civil society organizations, including women's organizations, businesses and other stakeholder groups to the structure and content of The 2030 Agenda and SDGs could include the following phases:
 - Phase 1: Introductory workshop with the government agency(s) responsible for national development planning and national statistics. Working with these agencies, other workshops can be planned,
 - Phase 2: Introductory workshop with remaining national government departments and other national stakeholders. To foster increased national ownership, the participants of the first phase might be facilitators or presenters for the second and third phases; and
 - Phase 3: Introductory workshops in the capital cities of the sub-national governments (inviting the sub-national government, city government, local businesses, civil society organizations, indigenous people's groups, and persons affected by displacement, statelessness or living through complex emergencies).

2015 National Briefing Package entitled 'Preparing for Action' (UNITAR 2015a).

- Guidance for involving stakeholders in the process of adapting SDGs to the national context and is applicable also at the sub-national and local levels.
- Initial multi-stakeholder engagement: for increasing public awareness of The 2030 Agenda and SDGs;
- Working with national multi-stakeholder bodies or forums: for reviewing existing plans;
- Guidance on multi-stakeholder dialogue: to assist with the process of engagement;

Section B2: Applying Multi-stakeholder Approaches for SDG Integration

Audit Question 2: Has the Government identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda?

i. Has the Government identified the resources (including financial, human, ICT, data and statistics) needed to implement, monitor and report on its priorities in the 2030 Agenda?

- The 2030 Agenda reaffirms a strong commitment to its full implementation, which requires the effective mobilization of financial resources and partnerships. The Agenda emphasizes that “cohesive nationally owned sustainable development strategies, supported by integrated national financing frameworks” will be at the heart of sustainable development efforts (Para. 63 A/70/1).
- Guidance offered is three-fold for budgeting for SDGs:
 - Taking stock of the array of financing mechanisms for The 2030 Agenda: by considering all sources of financing as outlined in the Addis Ababa Action Agenda;
 - Towards outcome-based and participatory budgeting: to support the results-based framework and participatory nature of The 2030 Agenda and SDGs; and
 - Budget mainstreaming: for integrating specific issues into fiscal budgets.

(Section B6 of the Guideline on Mainstreaming the 2030 Agenda for Sustainable Development; Reference Guide to UN Country Teams, February 2016 from the UNDG)

ii. Has the Government identified cooperation and partnership opportunities for getting required resources and capacities to achieve its priorities in 2030 agenda?

The AAAA on financing for development outlines an array of financing mechanisms, the full scope of which should be considered for the implementation of The 2030 Agenda. The array of financing mechanisms in the AAAA are domestic public resources, domestic and international private business and finance, international development cooperation, international trade and debt and debt sustainability.

(Resolution adopted by the General Assembly on 27 July 2015, 69/313. Addis Ababa Action Agenda of the Third International Conference on Financing for Development).

Audit Question 3: To what extent has the Government developed and established a mechanism to monitor, follow-up, review and report on the progress towards the implementation of Agenda 2030?

“We commit to engage in systematic follow-up and review of implementation of this Agenda over the next fifteen years. A robust, voluntary, effective, participatory, transparent and integrated follow-up and review framework will make a vital contribution to implementation and will help countries to maximize and track progress in implementing this Agenda in order to ensure that no one is left behind.” (Para.72 A/RES/70/1).

i. Has the Government assigned responsibilities to monitor, follow up, review and report on the progress towards the implementation?

“The most important guidance to be provided at this early point in time with regard to indicator development, is to stress the importance of the country

implementing/coordinating agency to establish a partnership as soon as possible with the agency that currently tracks progress indicators for the national development plan or strategy.”

(Section B7 of the Guideline on Mainstreaming the 2030 Agenda for Sustainable Development; Reference Guide to UN Country Teams, February 2016 from the UNDG).

-The African Charter on Statistics objective No. 6 states that member states to build institutional capacity of statistical authorities thus ensuring their autonomy in operations, while particular attention to adequacy of human, material and financial resources.

-Principle No. 6 of the African Charter on Statistics states that cooperation and collaboration amongst statistical authorities in a given country are essential in ensuring quality and harmonious statistical information.

ii. Has the Government identified performance indicators and baselines and set milestones to monitor and report on the implementation?

“The goals and targets will be followed-up and reviewed using a set of global indicators. These will be complemented by indicators at the regional and national levels which will be developed by member states, in addition to the outcomes of work undertaken for the development of the baselines for those targets where national and global baseline data does not yet exist. The global indicator framework, to be developed by the Inter Agency and Expert Group on SDG Indicators, will be agreed by the UN Statistical Commission by March 2016 and adopted thereafter by the Economic and Social Council and the General Assembly, in line with existing mandates. This framework will be simple yet robust, to address all SDGs and targets including for means of implementation, and preserve the political balance, integration and ambition contained therein.” (Para. 75 A/RES/70/1).

iii. Has the Government put in place processes to ensure the quality, availability and required level of disaggregation of the data needed?

- The 2030 Agenda explicitly recognizes the critical importance of quality, accessible, timely and reliable disaggregated data to monitor progress and ensure that no one is left behind (Para. 48 A/70/1).
- Disaggregating data: the commitment to ‘leaving no one behind’ and tackling inequality and discrimination in the SDGs will require going beyond averages to target efforts towards reaching the most excluded population groups. To do so requires disaggregation of data by sex, age and other salient socio-economic characteristics, including income/wealth, location, class, ethnicity, age, disability status and other relevant characteristics as a means for ‘leaving no one behind’.
- Principle No. 2 on quality of the African Charter on Statistics states that awareness building to sensitise the public should be undertaken, particularly statistical data providers on the importance of statistics.

(Section B7 of the Guideline on Mainstreaming the 2030 Agenda for Sustainable Development; Reference Guide to UN Country Teams, February 2016 from the UNDG)

iv. Have monitoring, follow-up, reviewing and reporting processes been designed through a participatory process and will these processes enable stakeholder engagement?

-Follow-up and review processes at all levels will be guided by the following principles: They will be open, inclusive, participatory and transparent for all people and will support reporting by all relevant stakeholders. (Para 74 (d), A/RES/70/1)

-Principle No. 4 of the African Charter on Statistics on Dissemination states that statistics should be accessible, they should be mechanism for consultation, clarity and understanding and simultaneity⁵ of data.

Audit Methodology

In carrying out the audit, a combination of the systems and result oriented audit approach was used. The audit examined, verified and analysed the system put in place in the preparedness towards the implementation of SDGs through document review and interviews.

Documents were reviewed and analysed to map out the institutional arrangements made to implement the SDGs, assess the resources and other capacities identified to implement the SDGs and the adequacy of monitoring and evaluation systems in place. Find at Appendix 2 the documents reviewed.

Interviews were used to answer how Government adopted, assessed the level of adaptation of the SDGs into national context and how it had engaged multi-stakeholders in the adaptation process. To answer whether there were mechanisms put in place for policy coherence, interviews were conducted at national, sub national and local levels. Find at Appendix 3 the list of interviewees and the institutions they were drawn from.

The audit was done at national, sub national and local levels. To have knowledge of what was happening, a mix of urban and semi-rural districts were visited.

Table 1: Provinces and Districts Visited

	Province (sub national)		District (local)
1	Lusaka Provincial Administration (Lusaka)		-
2	Central Provincial Administration (Kabwe)	1	Kabwe Municipal Council
	-	2	Kapiri District Council
3	Copperbelt Provincial Administration (Ndola)	3	Ndola City Council
		4	Masaiti District Council
4	Southern Provincial Administration (Choma)	5	Choma Municipal Council
	-	6	Sinazongwe District Council
	-	7	Livingstone City Council

Source: Audit

⁵ happening or existing or done at the same time

Standards used for the audit.

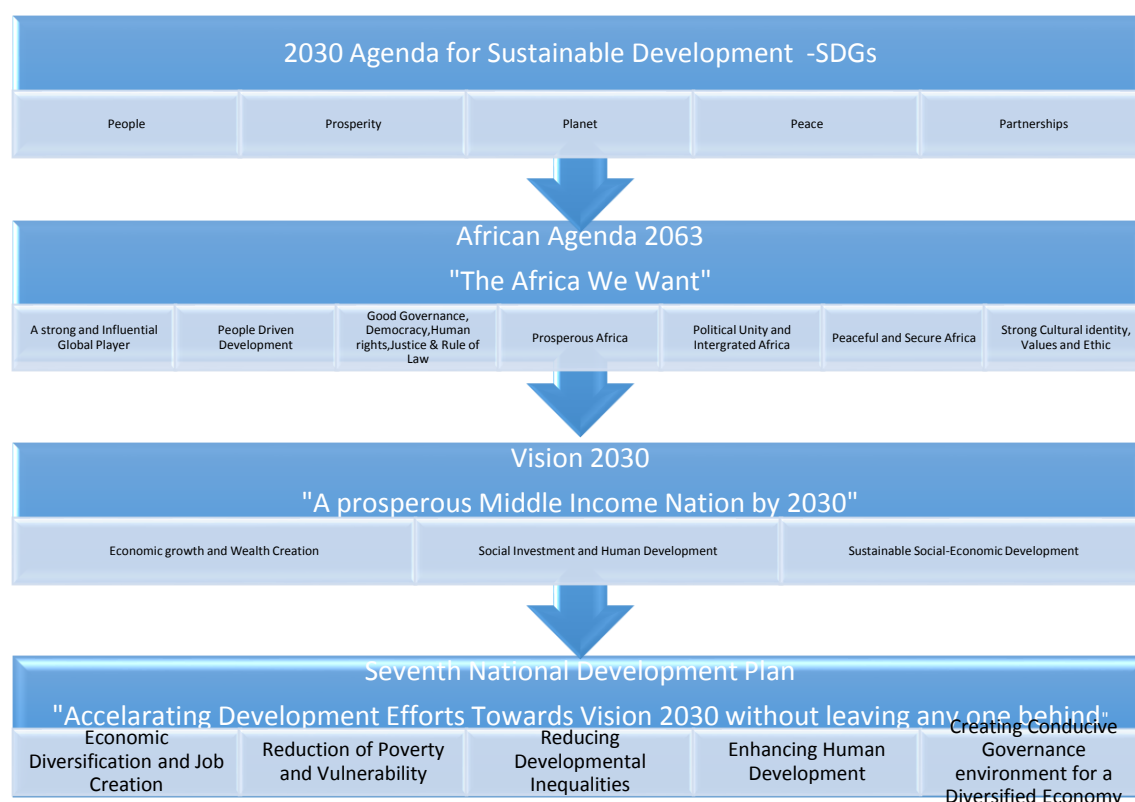
The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs-300 and 3000) issued by the International Organization of Supreme Audit Institutions (INTOSAI). Those standards require that the audit is planned and performed in order to obtain sufficient and appropriate evidence to provide a reasonable basis for findings and conclusions based on audit objective.

Chapter 2 – Overview

2.1 Background Information on Preparation for SDG Implementation

With the adoption of the 2030 Agenda for Sustainable Development in 2015, Zambia took various initiatives that ensured the harmonization of the 2030 Agenda with the National Plans, both long and short term that existed at the time or were yet to be developed. At the core of implementation of the SDGs was the need to adopt and adapt the global agenda to the local setting. Therefore, the Government in its development of the Seventh National Development Plan (7NDP) 2017-2021 in the context of its long-term Vision 2030 was alive to the demands of the 2030 Agenda and the African Agenda 2063. The diagram below depicts the principles or the pillars of the 2030 Agenda, African Agenda 2063, Vision 2030 and the 7NDP 2017-2021 and their relationship.

Figure 1: Relationship of the 2030 Agenda, African Agenda 2063, Vision 2030, & 7NDP 2017-2021



Source: Audit

- i. **Africa Agenda 2063** - is a strategic framework for the socio-economic transformation of the continent over the next 50 years. It builds on and seeks to accelerate the implementation of past and existing continental initiatives for growth and sustainable development. The seven aspirations demonstrating what the African citizenry wanted to see pursued under Agenda 2063 were:

- A prosperous Africa based on inclusive growth and sustainable development;

- An integrated continent, politically united and based on the ideals of Pan-Africanism and the vision of Africa's Renaissance;
- An Africa of good governance, democracy, respect for human rights, justice and the rule of law;
- A peaceful and secure Africa;
- An Africa with a strong cultural identity, common heritage, shared values and ethics;
- An Africa where whose development is people-driven, relying on the potential of African people, especially its women and youth, and caring for children;
- Africa as a strong, united, resilient and influential global player and partner
-

ii. The Vision 2030

Launched in 2006, Vision 2030 is the main policy document that sets the tone for Zambia's economic development agenda until 2030. If successfully implemented, it envisages Zambia as a prospering middle-income country by 2030.

Implementation of the Vision, which is through five-year developments, commenced with the Fifth National Development (2006 – 2010) which was followed by successive NDPs until the Seventh National Development Plan (2017 – 2021) currently being implemented.

iii. Seventh National Development Plan

This is the main policy document outlining the strategic development for the country for the period 2017 to 2021.

The main goal of this plan is to create a diversified and resilient economy for sustained growth and socio-economic transformation driven by agriculture, mining and tourism to be achieved through the following strategic objectives:

- a) To diversify and make economic growth inclusive;
- b) To reduce poverty and vulnerability;
- c) To reduce developmental inequalities;
- d) To enhance human development; and
- e) To create a conducive governance environment for a diversified and inclusive economy.

iv. Seventh National Development Plan- Implementation Plan (7NDP IP) 2017-2021

This implementation plan sets out the road map of how the goals of the 7NDP will be attained. It outlines the specific interventions to be undertaken and results to be generated in order to achieve social, economic and technical progress for transformation. It gives details of each Strategic Development Area (SDA) by articulating outcome indicators, results frameworks (targets), cost estimates, institutions responsible for implementation and sources of performance indicator data and information.

v. Decentralization Policy

Launched in 2002 and revised in 2013, this policy outlines the principles of implementation for the NDPs by devolution of functions with matching resources to local authorities. In this regard, financing for those activities exclusive to local levels was to go directly from the Ministry of Finance to the councils.

2.1.1 Planning, Monitoring and Evaluation Systems for Implementation of Sustainable Development Goals and National Development Plans.

i. The Planning and Budgeting Process

Article 205 (b) (c) (d) of the Constitution of Zambia (Amendment) Act No. 2 of 2016, provides for the preparation of medium and long-term financing frameworks and development plans; the budget preparation process; public participation, at all levels of government, in the formulation of financing frameworks, development plans and preparation of annual budgets.

The basis of planning and budgeting in the country was also based on the Planning and Budgeting Policy of 2014. Therefore, the formulation of the 7NDP was guided by the National Planning and Budgeting Policy of 2014.

The integrated national and budgeting process is designed to enhance the linkages between result-oriented plans and output based budgeting derived from them in order to improve development outcomes and delivery of responsive public services. Integrated national planning and budgeting processes involved both top-down and bottom-up process. Integrated national planning and budgeting process will comprise long term, medium term and short term. The table below shows the type of plans, timelines and purpose that should be developed.

Table 2: Type of Plans, Timelines and Purpose according to National Planning & Budgeting Policy

Level	Plan	Timeline	Purpose
National/Sector Level	Vision 2030	25 year plan	Defines long term national policy, outlining long term national aspirations, defining long term scenarios, guiding long term and medium term sectorial planning process, guiding the Integrated District Plan formulation process.
	National Development Plan	5 Year plan	Operationalises the long term vision, providing medium term policy framework, guiding sectorial planning process, guiding provincial and district plans.
	Sector Investment Plans	10-20 year plans	<ul style="list-style-type: none">Operationalises the National VisionOutlines long term sectoral investment programmesAnalyses sector specific long term targets.
	Sector Plans	5 year plans	Operationalises the national vision, operationalise the National development plan, outline medium term sectoral development

			programmes and actualising sector specific medium term targets.
Provincial	Provincial Growth Development Plan or Provincial Development Plan.	5 year plan	<ul style="list-style-type: none"> Identifies provincial potentials/comparative advantage. Enhances multi districts initiatives, Aggregation/identification of programme issues.
District	Integrated District Plan	10 year plan	Operationalises the national vision and sector Investment plans and guide district development planning and budgeting processes.
	District Development Plan	5 year plan	Operationalises the Integrated development plan and the National Development Plan and actualise sector investment plans.

Source: National Planning and Budgeting Policy 2014

In addition, the 7NDP stated that sector ministries, provinces and districts were to jointly come up with implementation plans drawn from the main outcomes of the Plan. Districts were required to come up with five-year District Implementation Plans drawn from the main development outcomes of the 7NDP as well as from their District Integrated Development Plans. Provinces should ensure coordination and alignment of district plans to national priorities. Where councils already had ten-year integrated plans, they were required to revise them to conform to the national strategic focus. For those who had not developed their integrated plans, they were required to prepare these plans to support implementation of the 7NDP. The Government was to provide clarity with respect to linking the ten-year Integrated Plans to the five-year National Development Plan. Further, the Government was to ensure that the regional development plans, integrated development plans, local area plans and sectoral plans were consistent with the principles and objectives of the applicable planning guidelines.⁶

ii. Monitoring, Follow up, Reviewing and Reporting Mechanisms and Processes

Reporting on the SDGs progress will follow the same reporting format stipulated by the 7NDP for reporting on programmes and activities contained in the plan. The Government developed the National Performance Framework (NPF) to provide national strategic direction towards the realization of the goals of the NDP and Vision 2030. The NPF has also identified Key Results Areas (KRA) with Key Performance Indicators (KPI) that should enable MPSAs and other stakeholders to align their development plans and budgeting to the NDP and Vision 2030. The NPF shall be supplemented by Sector Performance Frameworks (SPF) in order to link the outputs and outcomes of sector Ministries plans and programmes to the NDP and Vision 2030.

National Performance Framework (NPF)

The National Performance Framework is a measurement tool that has been developed to give Zambia a means to track progress toward achievement of the country's long-term development aspirations. The NPF operated as a guideline for sectors to formulate sector-level outcomes or expected things to be attained to enable the Vision 2030 to become a reality. The Government through the Monitoring and Evaluation (M&E) Division in Ministry of National Development Planning (MNDP) embarked on a process to formulate and develop a NPF for Zambia as a way to effectively coordinate a government-wide system of tracking progress toward achievement of desired development goals for the county.

⁶ 7NDP 2017-2021 chapter 13, page 129-130

The NPF served as a reference point for the formulation of the 7NDP. The NPF helped to situate the 7NDP in the context of a long-term pathway to change and help determine if the plan was following a pathway to Vision 2030.

The reporting of SDGs implementation was done at various levels namely; global, regional, national and sub national. At global and regional levels, Zambia was required to report on national progress.

At national level, Cluster Advisory Groups (CAGs) and Provincial Development Coordinating Committees (PDCCs) were responsible for reporting to the National Development Coordinating Committee (NDCC) National SDGs Sub-Committee on the progress and challenges encountered during the period under review regarding SDGs implementation.

At Sub-National level, the Local Authorities were to receive reports from the Ward Development Committees (WDCs) and report to the District Development Coordinating Committee (DDCC) SDGs Sub-Committee. The DDCC SDG Sub-Committee were to report to the DDCC, which in turn prepared a report and submit to the PDCC SDG's Sub-Committee.

The reporting was to be done quarterly and annually based on the agreed SDG indicator framework. Meetings were to be held to validate and review progress of implementation of SDGs quarterly and annually. These reports feed into the national SDG report.

Review mechanisms included national peer reviews; internal peer reviews; external auditing; parliamentary reviews; budgetary reviews; public, local monitoring, as well as international monitoring.

2.1.2 Entities involved in SDG Implementation in the Country

The SDGs are being implemented largely through the same institutional arrangements as the National Development Plans (NDPs). One notable development in the institutional arrangements was the establishment of the Ministry of National Development Planning (MNDP), which is responsible for NDPs formulation and coordination and is the lead Ministry for SDGs implementation.

Specific entities involved in SDG implementation and the roles each play in relation to SDG implementation were as follows:

i. Parliament

Parliament is the legislative arm of Government whose function is to enact laws and provide oversight. Its role is critical for SDGs implementation through legislative, budgetary and oversight functions. It holds Government accountable in the implementation process and track progress towards attainment of set targets.

The roles of Parliament in this process include receiving and reviewing of Select Committee Reports, debate the reports and make recommendations to Government. Parliament provides oversight and follow up on the implementation of the 2030 Agenda and SDGs at national level.

ii. Cabinet

Cabinet is the Executive wing of the Government whose responsibilities include to formulate Policies and prepare Bills and Budgets to introduce to the National Assembly. With regards to 2030 Agenda and SDGs discourse, it provides leadership and Policy direction in the implementation and ensure that the targets are met on time. Further, it facilitates the establishment of a supportive political, legal and socio-economic environment for the smooth and timely implementation of SDGs within the Vision 2030 framework.

The roles of Cabinet in this process includes provision of guidance on policy coherence, resource mobilization, coordination, monitoring and evaluation, and forging partnerships.

iii. Ministry of Finance

The Ministry of Finance is responsible for budget execution and facilitates resource mobilization for financing to support interventions contained in the Plan, in collaboration with the Ministry of National Development Planning.

iv. Line Ministries and other Implementing Agencies at the National Level

Line Ministries and the other implementing agencies at the national level were all mandated to play a role in the area of economic, social and environmental sectors of the country. These institutions were responsible for leading the implementation, monitoring and review of SDGs in their respective sectors.

v. Provincial Administration (Sub national Level)

These are structures at the sub national level and are part of Central Government. The Country has ten (10) provincial administration offices each headed by a Permanent Secretary. The role of the Provincial Administration is to implement programmes and projects at the sub national level within their territories and linking the national goals with sub national and local goals.

vi. Local Government

These are structures at the local level and form up Local Government. The role of local Government is the implementation of programmes and projects at the local level within their territories and linking the sub national goals with the local goals. Crucial to the achievement of this role is the full implementation of the Decentralization Policy of 2014, whose objective is to devolve some central government functions to lower levels with matching resources.⁷

Important to note is that in Zambia, the Central Government is represented at the local level through District administration headed by a District Commissioner. The role of the District Commissioner is to implement programmes and projects which were not devolved to local government and remained under the preserve of Central Government.

⁷ 7NDP 2017-2021

vii. United Nations Country Team

The United Nations has had key roles on global agenda-setting through its job of facilitating collective action by its member states, from organising summit meetings and other decision-making forums, to supporting treaty frameworks. The UN plays a role in capacity building and in the provision of technical and financial support. Knowledge and data-gathering was another area where the UN had a key role to play, which fits in to the UN's so-called "normative" mandate on global issues.

viii. Academia

The roles extended to providing science, knowledge and data to tackle global challenges and contribute towards SDG implementation and raising public awareness on the 2030 Agenda

ix. Civil Society Organisations

The role of CSOs included raising public awareness on the 2030 Agenda, providing advocacy and knowledge to integrate the 2030 Agenda into national frameworks and to implement it, contribute to reviewing and monitoring progress on SDGs and holding Government accountable.

x. Private Sector

Their role included provision of private investment, job opportunities, inclusive and sustainable industrial development, resources consumption efficiency and protecting biodiversity.

xi. Donors/International Cooperation

The role of Donors/international cooperating partners, among others, was to guarantee that all projects implemented through Official Development Assistance (ODA) are aligned with the SDGs and SDG priorities in the country.

2.1.3 The Lead Entity: Ministry of National Development Planning (MNDP)

The Ministry is the lead entity responsible for coordinating the implementation of the SDGs. Some of its functions are:

- Coordinating the setting of the national vision, goals and development priorities and engender consensus among various stakeholders;
- Facilitating the preparation of long and medium-term national development plans;
- Monitoring and evaluating implementation of national development plans, programmes and projects;
- Coordinating the production and dissemination of quality official statistics for policy, research and decision making;
- Coordination of Cooperating Partners in the development process;

The Ministry comprised of seven (7) departments of which the following have major roles relating to the implementation of the SDGs:

i. Development Planning Department

The department coordinates the development and implementation of sectoral and regional policies, plans and programmes in order to promote equitable and sustainable development. The department has the following functions:

- Coordinating the preparation and consolidation of sectoral and regional development plans in order to facilitate their integration into national development plans;
- Coordinating the collection, compilation, and analysis and dissemination of sector and regional disaggregated socio-economic information and interpret statistics for informed policy development and planning;
- Coordinating the preparation of annual development progress reports in order to provide information on implementation status of National Development Plans, programmes and projects; and
- Providing technical support to MPSAs in order to build their capacity in sectoral and regional planning and project management and ensure integration of crosscutting issues into sectoral and regional plans.

ii. Monitoring and Evaluation Department

The core mandate of the Monitoring and Evaluation (M&E) department was to manage and coordinate Government's Monitoring, Evaluation and Research functions in order to facilitate tracking of delivery of public services and the assessment of the impact and appropriateness of policies and development programmes and projects.

M&E Department had a role to provide support to Ministries, Provinces and other Spending Agencies (MPSAs) to develop mechanisms and systems for tracking progress on various interventions being implemented. This included determining the performance, relevance, efficiency and effectiveness of development policies and programmes and projects in order to improve development results and meet the long and medium-term development objectives.

iii. Development Cooperation Department

The Development Cooperation Department (DCD) plays a central role in mobilizing external resources for the country. Its primary responsibility was aid management.

External resources are intended to fill the financing gap in the implementation of the National Plans and Budgets, largely mobilized in form of investments, technical assistance and exchanges, and financial support. The process of mobilizing these resources involves the application of various coordination and management activities ranging from resource mobilization to closure.

These processes include identification of financing gaps in the National Development Plans, designing programme and project documents, mapping and prioritizing bilateral and multilateral resource portfolios. In addition, the process also includes acquiring and facilitating the use of external resources and collecting and providing relevant information on specific project implementations.

In executing its mandate, the DC Department performs the following functions:

- Undertaking and coordinating the mobilisation of financial resources and technical assistance from multilateral and bilateral development partners for the implementation of government programmes and projects;
- Developing, coordinating and implementing of aid and development cooperation policies and strategies in order to provide direction in the utilisation of external resources;
- Determining and forecasting the level of external aid and aid packages required for various development programmes and projects for financing government deficits;
- Establishing and maintaining a database on all donor assistance and donor funded programmes and projects;
- Carrying out review meetings on development cooperation with line Ministries and other stakeholders as well as with donors;
- Monitoring financial and operational performance of all existing multilateral and bilateral agreements; and
- Producing reports on multilateral and bilateral cooperation and revised forecasts.

iv. Central Statistical Office

The mandate of the Central Statistical Office was to coordinate and provide timely, quality and credible official statistics for use by stakeholders and clients for sustainable development.

2.1.4 Coordination Mechanism Framework of the SDGs Implementation

The implementation and coordination of the SDGs was done through the existing structures for the 7NDP which was based on the multi sectoral integrated approach.

Overall constitutional arrangements included:

- i. Oversight structures such as Parliament, Office of the Auditor General and the House of Chiefs;
 - ii. Policy, coordination and implementation structures comprising Cabinet, Cabinet Office, Ministry of National Development Planning, Ministry of Finance, Sector Ministries and other implementing agencies at national level, Provincial Administration and local Government and
 - iii. Advisory Bodies at the National, Sub national and local levels.
- Coordination structures across sectors and levels of government were as follows:

- **National Development Coordinating Committee (NDCC)**

The NDCC is chaired by the Secretary to the Cabinet and is the apex advisory body responsible for advising Cabinet on overall coordination of national development matters including the formulation, implementation, monitoring and evaluation of developmental plans and budgets. NDCC composition is as follows;

- Secretary to the Cabinet
- Attorney General Representative
- All Permanent Secretaries
- Head of the Industrial Development Corporation
- Development and Cooperating partners

- Private Sector Umbrella Bodies
- Trade Unions
- Civil Society Umbrella Bodies

The NDCC has a subcommittee called the National SDG Coordination Committee whose role includes promotion of policy coherence and decision making; provision of advice to the NDCC feeding into the Cabinet and provide guidance to Cluster Advisory Groups (CAGs) within the overall framework of the vision 2030. The functions of the National SDG subcommittee include:

- Inclusive partnership and capacity building;
- Data, monitoring and strategic information;
- Sub-National Planning and Implementation
- Communication and engagement;

The SDGs Sub-Committee comprises:

- Permanent Secretary in charge of Development Planning,
- Permanent Secretary in charge of International Relations,
- Permanent Secretary in charge of Economic Management,
- Permanent Secretary in charge of Natural Resources,
- Permanent Secretary in charge of Agriculture,
- Permanent Secretary in charge of Higher Education,
- Permanent Secretary in charge of Community Development and Social Services,
- Permanent Secretary in charge of Health,
- Permanent Secretary in charge of Environment and Water,
- National Coordinator- Disaster Management and Mitigation Unit,
- Civil Society (Faith Based Organisation, NGOs and Trade Unions),
- Private Sector and Cooperating Partners.

● **Cluster Advisory Groups (CAGs)**

CAGs were the structures that had been set up for horizontal coherence. The CAGs are a group of related sectors working towards realizing a strategic development area identified in the national development plan. In relation to SDG implementation, Monitoring and Evaluation, the CAGs role was to design and develop data collecting instruments, provide technical advice, undertake follow up reviews and reporting of progress towards attainment of agenda 2030 and SDGs. The CAGs further supported the implementation of SDG/NDP communication, resource mobilization and forging partnership.

The purpose was to strengthen intra- and inter- sectoral integration to an extent that sectors were grouped together to address a common strategic area of development. Further, CAGs provided for sectors to plan jointly, share financing plans and interface on programme implementation and monitoring and evaluation.

The CAGs established were five (5) in number following the strategic development pillars of the 7NDP. To this effect, the existing Sector Advisory Groups (SAGs) were reorganized and reoriented into CAGs addressing each of the development

outcomes. The CAGs made up the National Development Coordination Committee (NDCC). All mother bodies found in the CAG are represented in the NDCC.

Membership of each CAGs was determined in line with the strategic development pillars and the associated outcome and what a particular Ministry contributed to. A Permanent Secretary chosen from among the Permanent Secretaries chaired each CAG. Therefore, Ministries may be part of one or more of the CAGs. Membership was also drawn from cooperating partners and non-state actors such as private sector, civil society and faith-based organisation. The CAGs were supported by the secretariat which is hosted by Ministry of National Development Planning. The CAG collected information on SDGs performance through the respective Technical working Groups (TWGs). Under each of the Strategic development areas were development outcomes. Each development outcome had a Technical Working Group (TWG) headed by a Director from the member Ministries to operationalise the delivery of the respective strategic area. Going by the number of the development outcomes in the 7NDP, twenty (20) TWGs had been established.

- **Provincial Development Coordinating Committee (PDCC)**

The Provincial Development Coordination Committees are existing advisory bodies at the provincial level which are to be reorganised and reoriented along the lines of the strategic areas and pillars of the 7NDP. To incorporate the SDGs, the PDCCs SDGs subcommittee were created to be an advisory body of the province responsible for coordination, implementation, monitoring and evaluation, provide technical advice on SDGs and undertake follow up, review and reporting of progress towards attainment of agenda 2030 and SDGs.

The subcommittee supported the implementation of SDG/NDP, communication, resource mobilization and forging partnership. Vertical policy coherence was to be assured through similar structures at the District and ward levels. Membership of the PDCCs SDGs Sub-Committee comprised of Government, Private Sector, Civil Society (Trade Unions, Faith based organisation, Non-Governmental Organisation and special interest groups), Academia, Media and Cooperating Partners at Provincial level.

The sub-committee is chaired by the Deputy Provincial Permanent Secretary with multi-sectoral membership drawn from the PDCC. The sub-committee is supported by a secretariat which is hosted by the Provincial Planning Units, Ministry of National Development Planning.

- **District Development Coordinating Committee (DDCC)**

The District Development Coordination Committees are existing advisory bodies at the district level which are to be reorganized and reoriented along the lines of the strategic areas and pillars of the 7NDP. The DDCCs have SDGs subcommittees which are responsible for ensuring SDG implementation, monitoring and evaluation and promoting community participation towards attainment of the agenda. Further, the subcommittees are supposed to undertake awareness creation and communicate lessons learnt to the PDCC subcommittees on SDGs.

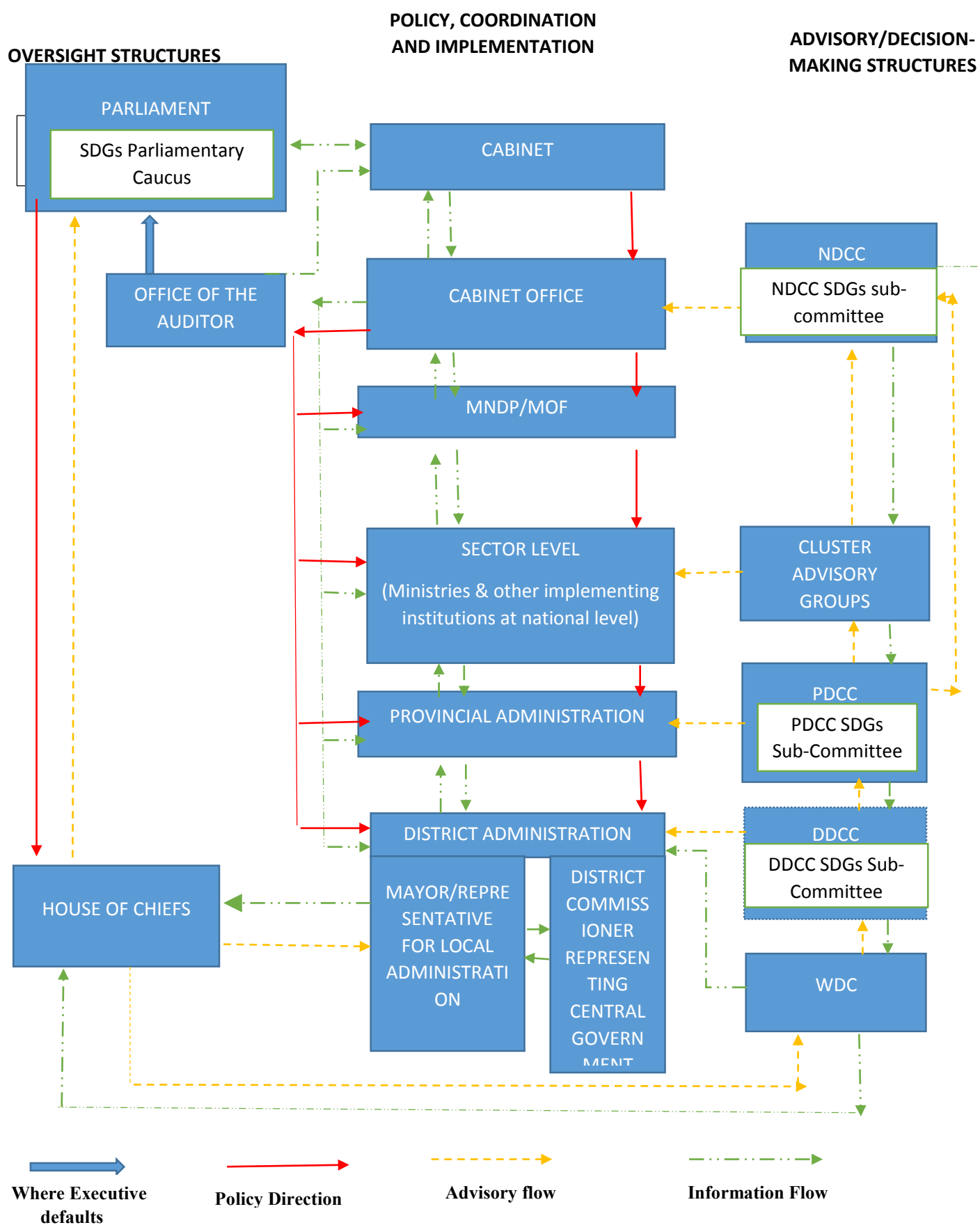
Membership of the DDCCs SDGs Sub-Committee is drawn from the DDCC and comprises of Government, Private Sector, Civil Society (Trade Unions, Faith based Organisation, Non-Governmental Organisation and special interest groups), Representative of the Chief/s, Media and Representative of local authority. The Sub-committees were to be chaired by the Town Clerk. The Town Clerk's role was to ensure that the SDG reports were submitted to the DDCC Chair. Vertical policy coherence was assured through similar structures at the Provincial levels. The Sub-Committee is supported by a secretariat which is hosted by Planning Department of the Local Authority. Horizontal and vertical policy coherence was to be assured through strong linkages between local authorities and central government at the district level.

- **Ward Development Committee (WDC)** The WDC is a citizens' development platform. The committee was to undertake awareness creation, advocate for inclusion of specific issues in programming to ensure implementation of SDG's and advocate for vertical policy coherence. Further, its role is to promote community participation in implementing, monitoring and reporting on 2030 Agenda and SDG.

Membership of the WDC includes Government (a representative of the schools, health facilities, Police, Agriculture Extension Officer in the area), Chiefs representative, village headman, a member of the Public, a representative of the Vulnerable and marginalized groups (children, youth, women, disabled, aged etc.)

Figure 2 shows the interaction of existing oversight entities, implementing entities and advisory bodies for in the implementation of the 7NDP and how this existing arrangement has included structures for SDGs implementation.

Figure 2: Overall Institutional arrangement for the SDGs and 7NDP



Source: Adapted from 7NDP and SDG Coordination Framework

Chapter 3: Findings:

Integration of the 2030 Agenda into national context

3.1 Introduction

The audit found that the integration of the 2030 Agenda (SDGs) into national development plans was incomplete. The review and alignment of the SDGs at the sub national and local levels had not been conducted, the structures for policy coherence were not fully operational and the awareness of the SDGs had not been done at the local level.

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

Integration into the national context is vital to ensure ownership of the SDGs. This recognises that each country can have different approaches and visions to achieve sustainable development (Para. 59 A/70/1, the 2030 Agenda for Sustainable Development). Also, section B3 of the Guideline on Mainstreaming the 2030 Agenda for Sustainable Development; Reference Guide to UN Country Teams, February 2016 from the UNDG states; Member States can undertake a process for comparing the content of existing national, sub-national and local development strategies and plans with the SDGs outlined in the 2030 Agenda for Sustainable Development. Doing so at all levels of government is important at this stage as it provides a map of the existing landscape of development strategies and plans across the country and creates a knowledge base for providing guidance with regard to both vertical and horizontal policy integration and coherence.

It was observed that Zambia's integration of the SDGs at the national level was done through incorporating the SDGs into its current Seventh National Development Plan. The 7NDP has two (2) volumes, Volume 1 is a strategy document and Volume 2 is an implementation plan.

The Ministry undertook two (2) assessments using the Rapid Integrated Assessment (RIA)⁸ to compare the level of alignment of the 7NDP Volume I and Volume II. The first RIA was conducted on Volume I in 2017 and pegged the alignment of the SDGs at 52% fully aligned, 15% partially aligned and 33% not aligned. The second RIA was conducted on Volume II in 2018.

Table 3: RIA I and II Results

Level of Alignment	RIA I (percent)	RIA II (percent)
Fully aligned	52	75
Partially Aligned	15	11
Not Aligned	33	14

Source: 7NDP Implementation Plan.

Between RIA I and II, there was improvement in aligning the SDGs to the 7NDP as shown in table 3 because Volume II took into account the gaps identified such as targets that were left out in Volume I. The level of alignment moved up to 75% fully aligned, partially aligned 11% and not aligned 14%.⁹

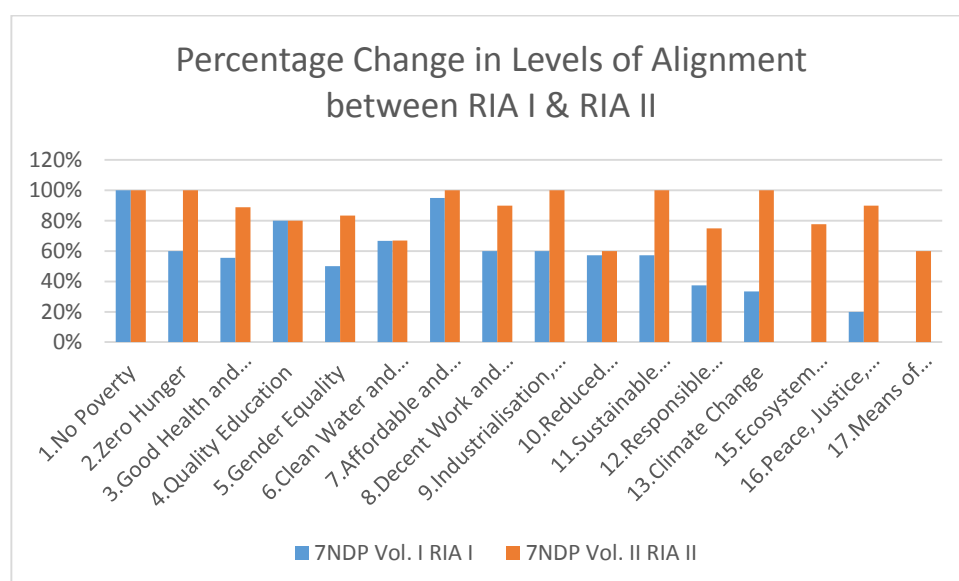
Figure 3 shows the movements between 7NDP Volume I and II in the level of alignment to the

⁸ Rapid Integrated Assessment is a United Nations Development Programme (UNDP) tool that assesses the level of alignment of National plans and policies to the SDGs and other Development Agendas.

⁹ For the results of the RIA, reliance was placed on the UNDP confirmation of this level of alignment who provided technical and expert support to the process.

SDGs.

Figure 3: Change in alignment from 7NDP Vol I to Vol. II



Source: RIA report, MNDP

In figure 3 above, it is shown that improvements were in SDG 17 which was not included in 7NDP Volume I but only included in 7NDP Volume II. Climate Change SDG 13 moved from 33% in Volume I to 100% in Volume II by including a development outcome specifically on climate change and disaster risk reduction.

From the alignment, Zambia prioritized sixteen (16) goals in the 7NDP representing 86% alignment of the SDGs to the 7NDP. Enquiries with the Ministry of Fisheries and Livestock¹⁰, revealed that Goal 14: Life under Water, was left out as it was not a priority area for the country. However, targets in Goal 14 that were relevant to Zambia were taken care of through various strategies in the 7NDP. The relevant targets are 14.1, 14.2, 14.4, 14.5, 14.6, 14.7, 14.a, 14.b see **Appendix 4** for more details.

As observed in table 3 above, the alignment between the 7NDP and the SDGs was high at 86%. This was attributable to the participatory nature of the plans which were developed. Participation was drawn from MPSAs, Civil Society Organizations, Traditional leaders and Church Mother Bodies among others. The results of this exercise were compiled into a report called the Synthesis Document for the 7NDP of July 2016 which fed into the development of the 7NDP. In addition, the Government entered into a partnership with the UN office in Zambia namely Zambia-United Nations Sustainable Development Partnership 2016-2021. Through this partnership, the UN provided financial and technical support towards mainstreaming of the SDGs and other global and regional goals in the 7NDP. The activities that were undertaken included providing guidance in the development of methodology to formulate Volume II of the 7NDP by firstly undertaking the RIA which showed alignment of 7NDP Vol I and the SDGs. Secondly, second RIA II was done which assessed how the 7NDP Implementation Plan (Vol II) was aligned to the SDGs. Through observation, the audit established the support and multi-stakeholder inclusiveness during the formulation of the SDG Coordination Framework and the development of the SDG Indicator Framework in June 2018.

¹⁰ Ministry of Fisheries and Livestock being the main responsible ministry to implement SDG 14.

Consequently, Government through this partnership had sufficient guidance on how to go about the mainstreaming of the SDGs into the National Development Plan.

It is recommended that the Ministries of National Development Planning and Finance ensure the continuation of this partnership beyond 2021 as Zambia will still need support in her pursuit to achieve the SDGs.

In integrating the SDGs into national Context, the following other observations were made:

3.3.1 Not all SDGs and targets were integrated in the National Plans

Criteria used for Alignment, partially aligned and not aligned in the RIA assessment was as follows:

- Alignment: There is a development outcome/strategy in the 7NDP document that corresponds to an SDG target, not only in text, but also in scope and ambition and has defined indicators to measure its progress. The indicators can be the SDG indicators or national indicators.
- Partially Aligned: there is a development outcome/strategy in the 7NDP document that corresponds to an SDG target, but no indicator(s) to measure its progress.
- Not aligned: there is no development outcome/strategy in the 7NDP document that corresponds to the SDG target, and no indicators to measure its progress

The RIA report indicated that out of a total of 169 targets on the SDGs, a total of 118 SDGs targets were included in the analysis of comparing the 7NDP and the SDGs targets. Table 4 below details the breakdown of the 169 SDG targets as handled by Zambia.

Table 4: Level of alignment of SDG targets in Zambia

Level of Alignment	Number of SDG Targets	Actual Targets	% of Alignment
Fully aligned	89	Not computed by RIA	75%
Partially aligned	13	Not computed by RIA	11%
SDGs targets not reflected in the 7NDP**	16	(3.5) (8.10), (10.5), (10.6), (12.1), (12.6), (12.7), (15.4), (15.8), (16.8), (17.7), (17.9), (17.12), (17.9)	14%
Total SDG targets considered	118		100%
SDG 14 (excluded from national adoption)	10	14.1, 14.2, 14.3, 14.4, 14.5, 14.6, 14.7, 14.7a, 14.7b, 14.7c.	
Means of implementation targets excluded from analysis except for those under SDG 17. (43-19=24) According to the RIA Report.	24 (<i>all targets included under goal 17 for ease of this calculation</i>)		
Total SDG targets accounted for	152		
Unaccounted for SDG Targets	17	Not computed by RIA	
Total SDG Targets	169		

**See Appendix 4 for the actual targets that have been aligned, partially aligned and not aligned.

Source: Audit Analysis

As shown in the table above, the details of the actual targets that were fully aligned and partially

aligned were not computed by RIA¹¹. Only those targets not aligned at all were provided, see, **Appendix 5** for the details. Further, following the explanations of the RIA report, a reconciliation of the targets analysed of the total 169 SDGs targets revealed that there were 17 SDGs targets that could not be accounted for. There was no proper and detailed clarity available for SDGs targets that had been left out of the 7NDP volume I and II.

In addition, there was no clear roadmap available to indicate how targets that were partially or not at all aligned to the 7NDP will be dealt with.

The SDG target that did not make part of the 7NDP were not part of the Zambia's developmental agenda at least in the 7NDP. For the 11% that do not have indicators, progress on them will not be able to be measured. Also, since the 2030 Agenda was interconnected, leaving out parts of it may have effects on the goals selected.

Out of the 86% of SDGs targets that are aligned to the 7NDP, it is not clearly why some targets are partially aligned. Therefore, a thorough reconciliation of what SDG targets Zambia is dealing with in the 7NDP should be conducted to ascertain the 11% which are partially aligned. The MNDP should ensure that there is continuity when drafting the subsequent NDP so that the targets are included in the next NDP.

3.3.2 Review of existing strategies and plans at the subnational and local level against the SDGs.

Countries need to take stock of and review existing strategies and plans at the national, sub-national, local and sectoral levels, and compare them against the global SDGs and targets, in order to ascertain how well aligned they are in content and ambition with the comprehensive NDPs. The 7NDP also mentioned how the country will, for instance, set average education enrolment/completion rates to be met, and each province and district will work out strategies that they will pursue to meet the national averages. The 2014 Planning and Budgeting Policy required the preparation of Provincial and District Plans that would be aligned to the National Plans.

The audit observed however that reviewing of existing strategies and plans was not complete as the process had not begun at some Provincial and Local levels. The audit found that either the institutions did not have long term plans/strategies or they had outdated strategies or they had running strategies that were not aligned to the 7NDP and ultimately the SDGs. Below is a table of the status of the institutions visited. These institutions had not prepared implementation plans as well.

Table 5: Status of Development of Plans at Provincial and District Levels

Institution	Status				
	Strategic Plans	Provincial Growth/Provincial Development Plans	Integrated District Plan	District Development Plan	Implementation Plan
Copperbelt (Ndola) Provincial Administration	Not available	Draft	Not applicable	Not applicable	Draft

¹¹ Rapid Integrated Assessment of Zambia, 7NDP (2017-21). Methodology Section; Results: Mainstreaming SDG's in the 7NDP. Pg 6.

Lusaka (Lusaka) Provincial Administration	Not available	Not available	Not applicable	Not applicable	Not available
Southern (Choma) Provincial Administration	Not available	Draft	Not available	Not applicable	Draft
Central (Kabwe) Provincial Administration	Not available	Draft	Not applicable	Not applicable	Not available
Ndola City Council	Not available	Not applicable	Not available	Not available	Not available
Masaiti District Council	Not available	Not applicable	Not available	Not available	Not available
Kabwe Municipal Council	Not available	Not applicable	Not available	Not available	Not available
Kapiri Mposhi District Council	Not available	Not applicable	Not available	Not available	Not available
Choma Municipal Council	Not available	Not applicable	Not available	Not available	Not available
Livingstone City Council	Not available	Not applicable	Not available	Draft	Not available
Sinazongwe City Council	Running strategic plan 2014-2018	Not applicable	Not available	Not available	Not available

Source: Audit analysis

The audit observed that there was a time lag between the formulation of the 7NDP Strategy Document and its Implementation Plan (IP). The launch of the Strategy Document was 21st June, 2017 while the Implementation Plan was 13th April 2018, nine (9) months after. These two documents were complementary. The Strategy Document provides objectives and strategies while the IP guides on the programmes, targets and implementing agency. At the time of the provincial and district visits in May 2018, only the Strategy Document had been launched and disseminated/sensitisations conducted at the provincial level (Sub national) of the new demands of the 7NDP as well as the SDGs. Officers at the district level through interviews responded that they were still waiting for the launching and sensitisation of both the Strategy Document and IP. This affected the time of planning for the sub national and local level as 2 years in the period of the 7NDP, reviewing to align was not yet complete. This was despite representatives' attendance from the district at the Provincial Development Coordinating Committee where the 7NDP was launched and the SDGs sensitised.

Further, the implementation of the SDGs in the country had no specified action plan developed by the Coordinating Ministry; Ministry of National Development Planning other than the broad timeframes. The SDGs Coordination Framework alluded to a three-phased approach to implementing SDGs that Zambia would take. The framework stated that in the first phase (2017-2021) the main focus would be localizing the SDGs into the NDP which included;

- ensuring that the key principles of the 2030 Agenda and SDGs are incorporated in national plans and policies;
- creating sound SDGs coordination structures to aid SDGs implementation, monitoring and reporting;

- carrying out awareness raising and sensitization programmes; implementing the quick-wins programmes through the implementation of the 7NDP;
- conducting in-depth analysis of data (Sub-National Analysis) with a view to identify areas lagging behind;
- building capacities across sectors and levels; reporting on progress made in the implementation of SDGs; and
- exploring alternative and sustainable financing options for SDGs implementation would be undertaken.

However, none of these activities had an indication of when they would be done during the period of the first phase. An example was the participation of Zambia in the Voluntary National Reviews (VNR) which is a way countries report progress made on the SDGs at the High Level Political Forum (HLPF) on sustainable development which is the main UN platform for sustainable development. Since the adoption of the SDGs in 2015, Zambia has not conducted the VNRs. A check on the UN website for countries that have registered for the 2019 VNR revealed that, Zambia was not among them as of August 2018. See <https://sustainabledevelopment.un.org/vnrs/>.¹²

Consequently, the level of coordination to ensure that all development benchmarks set in the Plan are contextualised within sector/cluster, provincial, district and sub-district plans was lacking. The delay may have an impact on SDGs implementation as the country has set to achieve the SDGs through the three (3), Five (5) year National Development Plans falling within the timeframe of the SDGs implementation which are the 7NDP 2017-2021 and subsequent plans for the periods 2022-2026 and 2027-2031. Timely implementation is important as targets set are bound to be achieved in a period of 5 years. Therefore, delayed implementation of the plan will affect what needs to be achieved in the stated period and consequently spill into the subsequent NDP.

The MNDP should help establish how well the existing sub-national and local development plans and sectoral strategies align – in content and ambition – against the SDGs as well expedite the process of integrating the SDGs into national process at the local level,

The MNDP with stakeholders need to improve on the approach the country has taken to implement the SDGs by attaching specific timeframes and sequences to the activities that are to be done that are important to the implementation of the SDGs.

That way, there will be direction, measurable milestones that can be assessed on whether they are in time or not. It works as a compass in the process of preparing to implement and later on implementing the SDGs.

3.3.3 Development of Nationally Relevant Targets

The 7NDP implementation required sector ministries, provinces and districts to jointly come up with implementation plans drawn from the main outcomes of the Plan. Institutions involved in the planning and implementation of programmes for each outcome area will be assigned performance targets that are time bound, in line with the overall national targets required to attain that outcome by provinces. The provincial implementation plans are to be drawn from the main development outcomes of the Plan for functions that are within the jurisdiction of the province. The provincial implementation plans will draw some of the programmes from the various cluster implementation plans at national level institutions for those programmes the province has concurrent functions with the national level.

¹² Accessed on 13/08/2018

It was observed that the 7NDP Implementation Plan identified programmes, programme targets, baselines, performance indicators, implementing agency and cost for each strategic development (pillar) and development outcome and strategy. The nationally relevant targets identified in the 7NDP Implementation Plan were time bound for a period of five years, 2017 to 2021, broken down into annual targets. The drafting of the 7NDP composed of state actors, non-state actors and development partners officers specialised in evaluation, gender and climate change among others, thereby ensuring multi-stakeholder participation.

However, firstly, the targets had not been broken down to the sub national and local levels to ensure alignment to the high-level national targets in the 7NDP. This is because existing plans and strategies at these levels had not been reviewed to reflect the 7NDP.

Secondly, in as much as there was high alignment of at least 86% of the SDGs and targets, it was not established how much the achievement of the targets in the 7NDP would contribute to the SDGs. The audit established that this was partly because the National SDGs indicator framework which will contain all the baseline indicators that will be used to monitor the SDGs had not yet been fully developed by the Ministry of National Development Planning.

The coordinating ministry, MNDP should engage Sectors, Provincial Administration and District Councils in reviewing and/or developing implementation plans that will in turn align to the 7NDP and the SDGs.

The MNDP should expedite the formulation of the National SDGs indicator framework.

3.4 Alignment of Budgets, Policies and Programmes to the SDGs

3.4.1 Alignment of Laws and Policies

Mainstreaming the 2030 Agenda for Sustainable Development Reference Guide to UN Country Teams March 2017 (Page 44) recommends for integrated policy analysis which is a way to ensure that proposed policies, programmes and targets are supportive of nationally tailored SDGs.

The audit observed that no integrated policy analysis had been undertaken to ensure that proposed policies were in line with the 7NDP and the SDGs. Consequently, there has been delays in aligning policies and legislation to the 7NDP and SDGs.

However, there were some isolated specific efforts such as the enactment of the National Health Insurance Act which addresses SDG 3 and the enactment of the Public Finance Management Act in 2018 as an example of aligning legislation to the 7NDP as well as SDG 17 Means of Implementation.

The 7NDP implementation plan has set some targets for formulation of policies and enactment of legislation to facilitate the attainment of development outcomes and strategic development areas. The table below shows the bills and their status as at 26th June 2018 obtained from the Ministry of Justice.¹³

¹³ The Ministry of Justice did not provide timeframes for the Bills despite OAG requesting for the same

Table 6: List of Legislation to be enacted or amended to align with the SDGs/7NDP

	Legislation	Targets as set in the 7NDP Implementation Plan	Status
1	The National Budgetary and Planning Bill	Planning and budgeting bill enacted by 2017	Proposed Bill submitted to Cabinet for consideration.
2	Border Management and trade Bill	The Bill to be enacted by 2018	Redrafted and Submitted to the Ministry of Commerce.
3	Investment, Trade and Enterprise Development (ITED) Law	Investment, trade and enterprise development (ITED) law enacted by 2018.	Submitted by Ministry of Commerce on 28 th March, 2018. Undergoing drafting at the Ministry of Justice.
4	Public Procurement Act No.12 of 2008 (Amendment)	Public Procurement Act No. 12 of 2008 and its regulations reviewed and enacted by 2018	Undergoing drafting at the Ministry of Justice.
5	Petroleum Bill	Petroleum bill enacted by 2018.	Undergoing drafting at the Ministry of Justice.
6	Social Protection Bill	Legal framework operationalized by 2018	Deferred (Pending further Consultation)
7	Political Party Bill	Political Party Bill enacted by 2018	Scheduled for internal Legislation.
8	Public Order Act (amendment)	Public Order Act amended by 2018	At consultation stage in coming up with Amendment Bill
9	Electoral Commission Act	Electoral Act amended by 2018	Not yet submitted to the Ministry of Justice.
10	Freedom of Information Bill	Freedom of information bill enacted by 2018	It is at the drafting Stage at the Ministry of Justice
11	Emoluments Commission Bill	Emoluments commission bill enacted by 2018	According to Ministry of Justice, the Bill was deferred pending further consultations.

Source: Audit

On aligning policies, one of the major policies that came with the implementation of the 7NDP was the Decentralisation Policy of 2013. Decentralisation was identified as a means to fiscal decentralisation and way of taking cognisance of the SDGs, especially those related to gender equality, decent work and economic growth, and peace, justice and strong institutions that are seen as key for the creation of a good governance environment.¹⁴ The policy also had implications on the coordination mechanism put in place for implementing projects which was the same mechanism the SDGs implementation would use.

Therefore, in the 7NDP Implementation Plan targets were set for implementation of the National Decentralisation Policy for effective devolution of functions to councils. The seven (7) targets related to the central government functions were transferred to local authorities by 2017 and four (4) targets by 2018. In this regard, financing for those activities exclusive to local levels was to go directly from the Ministry of Finance to the councils.¹⁵

It was observed that in all the seven (7) District Councils visited, devolved functions had been devolved to local authorities with at least Governments departments sending reports to the Councils. Interviews with staff at the Decentralisation Secretariat also revealed that the process of transferring staff from the Civil Service Commission to the Local Government Commission was ongoing. However, fiscal decentralisation had not begun as none of the district councils

¹⁴ 7NDP Vol I page 56

¹⁵ 7NDP Vol I page 129.

visited were receiving financing directly from the Ministry of Finance. Interviews with the Decentralisation Secretariat revealed that none of the 109 local authorities in the country were receiving financing directly. According to the 7NDP, the enactment the Public Finance Management Act of 2018, was supposed to accelerate the implementation of the Decentralisation Policy.

Delays in the enactment of legislation had adverse effects on the preparedness for implementation of the SDGs. For instance; the non-implementation of the Planning and Budgeting Bill means that the Cluster Advisory Groups (CAGs), the structures set up for horizontal policy coherence do not necessarily have a legal backing and mainly, that the planning process of the country has no specific legislation.

Phased approach of actualising the bills that have financial implications with a proper projection given by Ministry of Finance and Cabinet Office.

In an event where phasing of the reforms identified in the 7NDP is not possible or there are delays, MNDP/Cabinet office and CAGs should review the implications on the 7NDP and SDGs and take appropriate actions.

3.4.2 Alignment to Programming and Budgets

It was observed that through the 7NDP, programming had been done in line with the development outcomes of the plan at national level only. In addition, it was observed that there was no alignment of SDGs to the budget as the link between the 7NDP and the annual budgets varied in cost and principle. The annual budgets were still based on activities and function (Activity Based Budgeting-ABB) while the 7NDP was based programme outputs. The 7NDP IP estimated costs for programmes and programme outputs, source of funding as well as the implementing agency.

There had been activities to align programming and budget by the Ministry of Finance through rolling out Output Based Budgeting (OBB) to four (4) institutions for the 2019 annual budget as indicated in the 2019 budget call circular. The institutions were Ministry of Youth, Sport and Child Development, Ministry of Lands and Natural Resources; Ministry of Energy; and Disaster Management and Mitigation Unit. At the time of audit, only three (3) Ministries had OBB namely the Ministry of Higher Education, the Ministry of General Education and the Ministry of Community Development and Social Services on a pilot basis. The rest of MPSAs were implementing the ABB.

The 2019 budget call circular stated that a full roll out of the OBB system was planned for the 2020 Budget. Interviews revealed that the Ministry of Finance was still in the process of training staff in MPSAs on how to conduct costing in OBB while MPSAs were brainstorming, designing programmes and determining base lines. Further, the process of rolling out OBB had been slow as only three (3) Ministries had been on OBB from 2014 (the time OBB was identified in the Planning and Budgeting Policy of 2014) to 2018 with four (4) being added in 2019 bringing the total to seven (7). All of the Provincial Administrations and District councils visited were still implementing the ABB.

Consequently, the non-alignment of programmes to budgets resulted in the mismatch of amounts in the national planning documents and in the annual budget. This meant that programmes identified for national development were not adequately catered for in the budget posing a risk of not undertaking programmes contributing to the national development and the SDGs.

The need to adopt OBB was identified in 2014 in the Planning and Budgeting Policy therefore the Ministry of Finance should expedite the implementation of the OBB. In addition, a practical

mechanism should be put in place to align effectively national budgets and NDPs ie enactment of the Planning and Budgeting Bill as a start.

3.5 Policy Integration and Coordination

Horizontal Integration

The guidance provided in this section for creating horizontal policy coherence, integration and partnerships is three-fold:

- Integrated policy analysis: to ensure that proposed policies, programmes and targets are supportive of nationally adapted SDGs. It means to screen policy and programme proposals for their potential to either benefit or negatively impact on specific national issues of concern. The approach then ideally asks for policy revisions before they can be submitted to cabinet for approval.
- Integrated modelling: to help clarify and articulate the interconnected system of goals and targets and to analyse and inform key policies, programs and projects for their impact on nationally adapted SDGs. This entails (i) ‘mapping’ the system of interconnections among a nation’s goals and targets; and (ii) support the mapping with integrated models to better understand and inform the setting of potential targets.
- Coordinated institutional mechanisms: to create formal partnerships across sectoral line ministries and agencies. Formalized institutional mechanisms in the form of inter-agency coordinating bodies are another key approach that UNCTs could discuss with Member States for purposes of creating horizontal policy coherence, integration and partnerships. With the involvement of the highest-level offices in government (i.e., Prime Ministers and Presidents offices, Cabinet Offices), these coordinating institutions can serve to connect and break down silos across government.

The following were observed;

3.5.1 Integrated Policy analysis and Integrated Modelling

It was observed that no comprehensive policy analysis had been conducted by the Government for suitability with nationally adapted SDGs. Also, no integrated modelling had been conducted at the time of the audit, because Cluster Advisory Groups were still in the process of taking stock and identifying which policies had a bearing on the 7NDP for policy coherence from various institutions.

Consequently, without these processes, there was no complete interrogation of the policies with the aim of harmonising them with other policies.

Cabinet Office and the CAGs should expedite the identification of these policies and screen them for their harmonisation.

This will ensure that nothing conflicts with the objectives and goals of the 7NDP and SDGs.

3.5.2 Coordinated Institutional Mechanisms: Creating Horizontal Policy Coherence (Breaking the Silos)

It was observed that at national level, the coordinated institutional mechanisms had been established and begun conducting business. There was the creation of the five (5) Cluster Advisory Groups which were a collection of related sectors working towards realizing a strategic

development area identified in the national development plan. These were the same structures to be used for SDGs implementation. At a high level, a National SDGs Sub Committee had been created under the National Development Coordinating Committee whose membership was Permanent Secretaries from various Ministries, Private sector and Civil Society Organisation. At the time of the audit, all the five (5) CAGs had conducted business once in the second quarter of 2018. No meetings were conducted in 2017 and the first quarter of 2018.

- i. It was however observed that despite the CAGs being in operation and conducting business as well as them being a replacement to the Sector Advisory Groups (SAGs) which are supported by a circular, they had no legal backing in terms of their creation and existence. This was because of the delay in the enactment of the Planning and Budgeting Bill which the Ministry of Justice indicated had been submitted to Cabinet for consideration.
- ii. It was also observed that even though the 5 CAGs targeted to be formed by 2017 were in place, the frequency target of the meetings was not met (see Appendix 5). In the 7NDP IP 2017-2021, each of the CAGs should have met 4 times in 2017 and 4 times in 2018 bringing the total to 8 times. However, against their target of 2017 of four (4) meetings, none had been held. For 2018, only one (1) meeting had been held as of August 2018. The NDCC had conducted business in 2017 and twice in 2018 so as to approve the 7NDP and its implementation plan as well as to review the 2017 performance of the 7NDP and make budget policy recommendations. It was however observed that the SDGs coordination subcommittee of the NDCC had not had any meetings as of August 2018.
- iii. Further, the coordination and communication of the CAGs was lacking among and within clusters and also the National Secretariat which sits with the MNDP. The report of the NDCC meetings held on the 29th May to 2nd June 2018, revealed that there were challenges in coordination within and between clusters and weak linkages across clusters and private sector. Interviews with 2 cluster members also revealed poor communication and coordination of meetings such as short notice and lack of control by cluster members to schedule their own meetings.

Despite having a target of establishing and operationalizing CAGs Administrative Framework by 2017 in the 7NDP (see **table Appendix 6**), no approved CAGs Administrative Framework was in place by August 2018 and hence there was no guideline for standard practice. The framework was needed as the structure in place for horizontal coherence was big and complex in the quest for inclusiveness and multi-stakeholder participation. There were five (5) pillars and twenty (20) TWGs from across sectors, including private sector, CSOs among others. This amounted to over six hundred (600) members in total for the National Secretariat to coordinate. In addition, this system was a new way of implementing the NDPs and had no framework for programme and administrative linkage within and between clusters. Also, in 2017/18, the process of planning was still in its formation stages and mostly, time was dedicated to setting up instead of the actual operations; the 7NDP Volume 1 was being launched in 2017 with the Implementation Plan being launched in 2018, RIA, development of the SDGs coordination framework as well as Indicator Framework were all being done during this period.

Consequently, delayed operationalization of the CAGs and development of their framework affected the time of implementation for the Plan building up to the SDGs in 2030. Not having a guide for this new and complex structure would bring implementation challenges of both the 7NDP and the SDGs.

Cabinet Office, Ministry of National Development Planning and the Ministry of Justice need to expedite the enactment of the National Planning and Budgeting Policy. The MNDP should coordinate and expedite the development of the operationalization framework of the CAGs. The planning (preparation) processes need to be accelerated to catch up on the lost time.

The benefit of the recommendations will be that the CAGs will be guided at legislation and operational level thereby strengthening their authority and will be able to demand performance.

3.5.3 Vertical Integration (Glocalizing the Agenda)

To promote vertical coherence and integration, governments can create explicit institutional links between sustainable development strategies and supporting processes at the national and sub-national levels.

Creating policy coherence, integration and partnerships in the vertical direction across national government, local government, local authority, civil society, the private sector and other actors is the essential and complimentary aspect to the horizontality. “Glocalizing” the agenda within a country is imperative if the SDGs are to be realised with no one left behind in the 2030 timeframe. The word ‘glocal’ means reflecting both local and global considerations. Vertical integration is done through institutional coordinating mechanisms, multi-stakeholder consultative bodies and forums, local agenda and networks, monitoring and review at the local level, impact assessment processes and integrated modelling.

In Zambia, the existing structures (advisory bodies) at province, district and ward level established to implement the 7NDP were also set up to be used as institutional coordination mechanisms and multi-stakeholder consultative bodies and forums to implement, monitor and evaluate and coordinate the SDGs. The Advisory bodies namely the Provincial Development Coordinating Committee (PDCC) and the District Development Coordinating Committee were restructured and reoriented to suit the five (5) Strategic Development Areas of the 7NDP. In addition to this, another committee specifically to address the SDGs namely the SDGs Subcommittee was formed both at the PDCC and DDCC. The SDGs subcommittee for the DDCC would coordinate with the SDGs Subcommittee for the PDCC who then fed the NDCC SDGs Sub Committee and also some information flow with Cluster Advisory Groups. The Ward Developmental Committees (WDCs) were the structures at the community level set up for the same role for both the 7NDP and the SDGs.

The table below shows the status of these advisory bodies, PDCC and DDCC as of May 2018 in the Provinces and Districts visited.

Table 7: Status of the PDCC/DDCC in the Provinces & Districts Visited

Place	Restructured/ Reoriented	SDGs Sub Committee	Conducted Business as new structures
Copperbelt Province PDCC	Yes	No	No
Central Province PDCC	Yes	No	No
Lusaka Province PDCC	Yes	No	No
Southern Province PDCC	Yes	No	No
Kapiri Mposhi DDCC	No	No	No
Kabwe DDCC	No	No	No
Ndola DDCC	No	No	No
Masaiti DDCC	No	No	No

Sinazongwe DDCC	Yes	No	No
Choma DDCC	Yes	No	Yes
Livingstone DDCC	No	No	No

Source: Audit Analysis

The audit revealed that in the Provinces visited, PDCCs had been restructured or oriented to suit the 5 pillars of the 7NDP. It was however observed that as of May 2018, none of the PDCCs or DDCCs had the SDGs Subcommittee established. Further, the DDCCs in the Districts visited had not been reoriented to suit the requirements of the 7NDP except for Choma and Sinazongwe. The minutes submitted showed that the sub committees were still in the form of sectors instead of the multi-sectoral approach as required.

In 2017, all the PDCCs and DDCCs had not conducted business as new structures aligned to the 7NDP and SDGs while as of May 2018, no business had been conducted but only reorientation of the sub committees. At Sub district level, the Ward Development Committees had been fully established in some districts. The process of forming these committees was suspended by the Ministry of Local Government through a letter MLG/101/7 to all Town Clerks and Council Secretaries dated 20th March 2017. There was no indication how long the suspension was for. In Choma district, only thirteen (13) out of twenty-five (25) WDCs had been formed while in Livingstone, seven (7) out of seventeen (17) had been formed. As a result, no Ward Development Committees established were operational and no new ones were being established for those wards that had not created a WDCs before the ban.

This was in contrast to the CAGs at national level which had been conducting business as of August 2018, while the PDCCs and DDCCs had not yet begun conducting business when they are supposed to be complementary structures to the CAGs at national level. The meetings registered as being held were held in 2017 for reorientation of structures. All this was contrary to the targets set in the 7NDP for year 2017 and 2018 which set four (4) meetings per PDCC and DDCC per year and fully established and operational sub committees at PDCC, DDCC and WDCs by 2017. **See Appendix 5**

The activities of the advisory bodies further lacked synchronisation. Because information was supposed to feed the advisory body that came before, it follows that the lower advisory body holds or conducts business before the top one. However, it was observed that, none of the PDCCs visited had a schedule of programmes for the CAGs at national level or NDCC. Also, neither the PDCCs nor the DDCCs availed a schedule of meetings held by them.

Interviews with staff at districts visited revealed that the process of reorientation and the forming of sub committees at the District level was delayed due to lack of information on the requirements of the new way of doing things. At the time of audit, dissemination and sensitisation of the 7NDP had only been done at provincial level while no dissemination was done at the district level. Capacity in financial and technical skills for data analysis and ICT was low at these levels. In addition, there was no procedural manual or guidelines in place to guide the Districts. Even though at the PDCC level, reorientation had begun, no meetings had taken place. This was attributed to lack of budget lines for hosting meetings. It was observed that CAGs at the national level were supported by the UN through the existing partnership.

As a result, there was no coordination of activities taking place at the Province and District levels relating to 7NDP/SDGs. There was no planning at that level on how the districts and provinces

would ‘glocalize’¹⁶ the SDGs since the subcommittees were not in place and meetings were inconsistent or not being held at all. Also, there was a missing link with the community as WDCs were not in existence therefore no uptake of information from the people or to the people. Consequently, the bottom up approach of collecting information may be at risk as no meetings were being held as they should at the local levels.

PDCCs, DDCCs and WDCs should be operationalized and hold meetings as required. Further, the harmonisation of conducting business among the advisory bodies should be enhanced by the National Secretariat. This will result in consistency in matters being handled and the pace at which the Advisory bodies are moving which is important for vertical policy coherence.

The MNDP as the National Secretariat should strengthen communication to lower levels of the Advisory bodies. The coordination and implementation and rules of procedure should be finalised, terms of reference developed and communicated to the lower levels.

The Ministry of Finance should put in place budget lines or extend the partnership with cooperating partners to support the structures at the subnational and district level so as to enhance capacities at this level.

Ministry of Local Government should lift the suspension of formation of Ward Development Committees to facilitate community participation and representation.

The link between the CAGs at National level and CAGs at provincial level downwards should be strengthened by the CAGs membership and the National Secretariat.

The expected benefit is that with rules of procedure in place in form of a document, it will become reference guide to all that are in charge of CAGs. Funding will ensure the momentum of CAGs.

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

Section B2 of the Guideline on Mainstreaming the 2030 Agenda for Sustainable Development states that central to the legitimacy and quality of a society-wide agenda is the design of multi-stakeholder policy development and implementation modalities to encourage and facilitate partnerships between government and nationally and sub-nationally active stakeholder networks of civil society, universities, think tanks, the private sector, workers’ and employers’ organizations, other development actors, and national human rights institutions.¹⁷

This approach includes:

- I. Initial multi-stakeholder engagement for increasing public awareness of The 2030 Agenda and SDGs;
- II. Working with national multi-stakeholder bodies or forums for reviewing existing plans;
- III. Guidance on multi-stakeholder dialogue to assist with the process of engagement.

For awareness creation, the guidance was as follows:

¹⁶ The word ‘glocal’ means reflecting both local and global considerations. See Oxford Dictionaries at: <http://www.oxforddictionaries.com/definition/english/glocal>

¹⁷Reference Guide to UN Country Teams, February 2016 for the United Nations Development Group (UNDG)

- An introductory workshop series to sensitize government officials and stakeholders to The 2030 Agenda and SDGs (and to review national development plans for their alignment with the SDGs – see Section B3);
- A public awareness campaign to communicate The 2030 Agenda and SDGs to the general public, including women, children, youth, and others as applicable, such as internally displaced persons, and non-nationals such as refugees, stateless persons and economic migrants;
- Opportunity management to leverage other government and UN-sponsored meetings and forums to sensitize government officials and stakeholders to The 2030 Agenda and SDGs.

The audit revealed that in integrating the SDGs into the national context, initial stakeholder engagement was done. A consultative process compiled in a document called the Synthesis Report was the basis of developing the 7NDP. Through this process, stakeholders were engaged through workshops, meetings, and round table discussions and solicited written submissions and town hall meetings and the SDGs incorporated. In addition, joint government-civil society organisations symposia were held at national and regional levels with the aim of putting Zambia's development agenda, vis-à-vis sustainable development and poverty reduction into perspective.

Further, the development of the implementation plan was a cross multi-stakeholder engagement through meetings supported by the United Nations. The NDCC reviewed and approved the 7NDP. The process of developing the SDGs indicator framework and the SDGs coordinator was observed by the audit as being multi-stakeholder.

However, based on the observations in item 2.5.3 Vertical Integration (Glocalizing the Agenda) above that as of May 2018, none of the PDCCs or DDCCs had the SDGs Subcommittee established. These structures were supposed to be platforms for the creation of multi-stakeholder and awareness. This situation posed a risk of ownership of the 7NDPs and SDGs. Further, the audit observed that there were no guidelines or procedures in place to assist the process of engagement with stakeholders.

In addition, even though the Parliamentary Caucus on SDGs had been established to perform oversight roles on SDGs implementation, it was observed that the committee was not operational or conducting any business pertaining to SDG implementation. Interviews with the Chairperson of the SDG Parliamentary caucus and the Chairperson for the Committee on National Economy, Trade and Labour Matters, revealed that in spite of the caucus recognition at Parliament, it was not part of Parliament Committee system. This meant the caucus on SDGs did not have any resources for any operations and that its membership was all on a voluntary basis. No activities by this parliamentary caucus reduced the level of effective contribution and oversight services that are specific to the SDGs by Parliament.

In creating awareness, dissemination of the 7NDP was done only at provincial headquarters through the PDCCs. The dissemination process had not yet been undertaken at district and sub district levels.

Interviews with personnel representing institutions and individuals drawn from the public sector as well as from the community revealed that there was low awareness on the SDGs and the 7NDP as no sensitization activities existed at this level other than sometimes mentioning the SDGs at certain fora when possible. All stakeholders interviewed indicated that there were not much activities pertaining to sensitization of the SDGs.

Further, the Government had not devised a communication strategy for the SDGs to create awareness at all levels besides those undertaken at the point of disseminating the 7NDP at the

national and sub national level. There was no conscious plan or awareness activities of the SDGs for the Country. Visits to the Districts revealed also that no activities had been planned to sensitize and create awareness of the SDGs and the 7NDP. In addition, there was lack of access to information and proper packaging of information of the SDGs /7NDP.

Lack of awareness or involvement may hamper implementation because ownership of the programmes may be lacking especially at the lower levels. The 7NDP stated that is the aim of the Government to promote citizens' participation in issues that are pertinent to their wellbeing. Inadequate citizens' participation is a hindrance to the progress of the nation at all fronts, namely political, economic, social and environmental. To successfully achieve the long-term Vision of being a prosperous middle-income country, Zambia has to be inclusive in its development trajectory by harnessing people's voices in augmenting the nation's development agenda.

There were efforts by the CSOs in the country that aimed at creating awareness of the SDGs and the 7NDP to the Public.

The Government should build on the initial momentum that was used in the formation stages of the 7NDP to continuously create awareness programmes through various fora especially social media which is a growing platform of communication in the country. Efforts by the CSOs are commendable but the Government need to work in conjunction with the CSOs and coordination structures at all levels to add to what is already being done. Innovative ways can be explored and implored to put across catchy messages of the SDGs and 7NDPs (summarizing the 5 pillars as the SDGs have summarized or the way Zambia has developed a citizens budget which is simplified) and further translating them to Zambia's seven local languages to cater for everyone in the country.

Parliament should identify partnerships to obtain support for the operations of the SDGs parliamentary caucus or the SDGs parliamentary caucus should be institutionalized by Parliament.

The expected benefits are that the all citizen's will be in the know and no one will be left behind and once citizens know, they will own and will also push for accountability and assist in the monitoring of the Plan.

3.7 Inclusiveness and Leaving No One Behind

'As we embark on this great collective journey, we pledge that no one will be left behind. Recognizing that the dignity of the human person is fundamental, we wish to see the Goals and targets met for all nations and peoples and for all segments of society. And we will endeavour to reach the furthest behind first¹⁸'.

This required countries to among others; define who is left behind and why, developing strategies and policies addressing the needs of those left behind, develop tools to identify those left behind and have sufficient information and disaggregated data to measure progress on them.

Interviews with the MNDP, UN and CSOs as well as document review of the 7NDP Volume I and II revealed that the Government had undertaken steps to include and leave no one behind. This was done by identifying those left behind and planning for them. Zambia has identified those left behind as women, youth, and people living with HIV/AIDS, Workers (men and

¹⁸ Para 4 of A/RES/70/1

women) in the rural and informal economy where decent work deficits are inherent. Specifically, the following were observed:

- By implementing the 7NDP/SDGs through the integrated multi-sectoral development approach recognising the multi-faceted and inter-linked nature of sustainable development, the interventions in the 7NDP were to be tackled simultaneously through an integrated approach to planning through the creation of multi-stakeholder structures at national, provincial and local level.
- Development of the Strategic Development Area (pillars) in the 7NDP addressing the marginalised and vulnerable groups dubbed Reducing Development Inequalities. Under this pillar, strategies include promotion of integrated rural development, promotion of urban and peri-urban economies, reduction of gender inequality and enhancement of income opportunities for the poor and marginalised groups. To this end, the Government drafted the Integrated Rural Development Strategy (IRDS). The other Strategic Development Area developed was Poverty and Vulnerability Reduction.
- Performance indicators in this pillar had been disaggregated to male, female, rural, urban, large scale, medium scale and small scale among others.
- Vulnerabilities within the work environment included provisions such as the minimum wage targeted at unprotected workers.
- Social protection programmes such as Social Cash Transfer have been implemented.

However, despite the above achievements, it was observed that the structures set for inclusion were not meeting as often as they should and also that those at district level were not yet set up. This was exacerbated by the fact that no awareness campaigns or activities were being undertaken especially at the local level. Further, measurement of progress to ensure no one is left behind was at risk as there was no available data to measure as shown in the 2017 annual progress report of the 7NDP 2017-2021.

Analysis/assessment to identify how national strategies, policies, and programmes address the needs of groups that are furthest behind have neither been done and nor tools been developed to ensure resource allocation to those left behind.

Under the Poverty and Vulnerability Reduction pillar, there was no data to adequately measure progress made under Key Result Area; enhanced welfare and livelihoods of the poor and vulnerable for example. Further, there was no data to adequately assess key performance indicators such as Gini-Coefficient by region and poverty gap by region all addressing the pillar on Reducing Developmental Inequalities. Some of this data was not available because frequency or time of collection of this data was not consistent with the annual progress reporting of the 7NDP.

Consequently, despite the proper inclusion and concepts of leaving no one behind being embedded in the theme and content of the 7NDP, lack of data, awareness and participation of people in the multi-stakeholder structures can negatively affect what had been intended to be achieved.

The Ministry of National Development Planning should enhance awareness of the 7NDP and SDGs, create partnerships to enhance support in the area of data as well as ensure the full operationalization of the multi-stakeholder structures especially at sub national and district level through their provincial planning units.

This will result in the achievements of the 7NDP/SDGs through ownership and everyone participation and empowerment.

Chapter 4:

Resources and Capacities for Implementing the 2030 Agenda

4.1 Introduction

Identification of resources and capacities required for the implementation of the SDGs was incomplete as financial resources had been partially identified. The budgeting had not yet been linked to the SDGs as the link between national planning and budgeting was weak. The budgeting framework was not result based as Output Based Budgeting (OBB) was only implemented by three (3) ministries and no assessment of human resource and ICT skills required had been conducted.

4.2 Identification of the Financial Resources Required to Implement the SDGs/Vision 2030

The 2030 Agenda reaffirms a strong commitment to its full implementation, which requires the effective mobilization of financial resources and partnerships. The Agenda emphasizes that “cohesive nationally owned sustainable development strategies, supported by integrated national financing frameworks” will be at the heart of sustainable development efforts (Para.9- 63 A/70/1).

The 2030 Agenda emphasises the importance of transforming national budgeting processes to support the results-based nature of the SDGs. Guidance offered is three-fold:

1. Taking stock of the array of financing mechanism for the 2030 Agenda: by considering all sources of financing as outlined in the Addis Ababa Action Agenda;
2. Towards outcome-based and participatory budgeting: to support the results-based framework and participatory nature of the 2030 Agenda and SDGs; and
3. Budget mainstreaming: for integrating specific issues into fiscal budgets.

Tools have been developed to help governments map public and private, as well as domestic and international financial flows for development. One such tool is UNDP’s Development Finance Assessments (DFAs)

Through the 7NDP Implementation plan, the Government had partially identified the financial resources required to implement the SDGs. The 7NDP Implementation Plan has programmed and costed the programmes identified as contributing to the attainment of the 5-year national development plan. The financial resources identified for the period of 5 years was estimated at K173 billion as broken down in the table below:

Table 8: Summary of Cost Estimates for the 7NDP (Kwacha)

Strategic Development Area (SDA)	2017	2018	2019	2020	2021	Total
1 Economic Diversification and Job creation	14,176,503,064	29,522,591,546	30,053,164,344	27,000,511,273	19,848,069,079	120,600,839,306
2 Poverty and Vulnerability Reduction	1,068,197,502	1,276,652,954	2,458,397,015	2,394,992,449	2,793,613,610	9,991,853,530
3 Reducing Developmental Inequalities	1,562,845,000	3,870,769,720	2,713,317,807	2,363,444,611	1,755,523,061	12,265,900,199
4 Enhancing Human Development	3,019,751,574	4,571,326,919	5,674,472,270	5,862,090,992	6,026,994,742	25,154,636,497
5 Conducive Governance Environment for a Diversified and inclusive economy	81,813,434	595,811,657	1,889,457,645	1,662,069,799	763,599,351	4,992,751,886
Total	19,909,110,574	39,837,152,796	42,788,809,081	39,283,109,124	31,187,799,843	173,005,981,418

Source: 7NDP Implementation Plan

The estimated cost of K173 billion is spread across the 5-year period with K19 billion for 2017, K39 billion for 2018, K42 billion for 2019, K39 billion for 2020 and K31 billion for 2021.

The following observations were made:

4.2.1 Partial Identification of the Financial Resources Required to Implement the SDGs/Vision 2030

This estimated cost of K173 billion was for the implementation of the 5-year plan. However, the SDGs (Agenda 2030) and the Vision 2030 go beyond the 5-year period that the 7NDP implementation plan covered. There was no estimated cost for implementing the SDGs in its entirety. There was no financing strategy for the SDGs in their totality that had been developed. What was there was an estimation of the cost and an implementation plan for the 5-year period only.

The financial resources required to finance the SDGs was partially identified because the approach taken in integrating the SDGs was through NDPs starting with the 7NDP that will be implemented during the period of the SDGs but without the identification of the total cost of implementing the SDGs.

Since the NDPs are but just building blocks to the attainment of the Vision 2030 or Agenda 2030, it followed that the estimated cost of the implementation of the 7NDP was also just a component of the whole cost which is currently unknown. This could then further result in delays in implementation of programmes and activities. For instance, in this current plan, the cost of implementing the 7NDP was only officially known 11 months after the 7NDP had been launched.

The Ministry of Finance should cost the long-term plans so as to estimate the total cost of Zambia attaining the 2030 Agenda and estimate the cost under different scenarios.

This will ensure comprehensive resource mobilisation, budgeting and development of the financing plan all to be done in time.

Other weaknesses observed included:

i. Financing Gap of implementing the 7NDP

The cost estimates of the plan would be attained from a combination of financing sources which included; domestic revenues, domestic and foreign borrowing, Public Private Partnerships (PPPs), and the private sector as sole financiers as well as Cooperating Partners.

The plan had K173 billion estimated for the implementation of the programmes over the 5 years, however resources available did not match this. Of the total estimated cost, about K57 billion was discretionary budget while K29 billion were earmarked funds representing 33 percent and 17 percent respectively. K69.3 billion were secured resources from loans, grants and private sector financing. Therefore, the available resources for implementing the programmes in the Plan was K155.7 billion or 90 percent of the cost resulting in the financing gap of K17.3 billion or 10 percent of the total estimated cost.¹⁹

The financing gap consequently results in either Government finding more sources of financing or cutting down some programmes identified in the 7NDP IP hence may fail to implement programmes contributing to the SDGs.

ii. Programmes in the 7NDP without Cost Estimations

There were nineteen (19) programme outputs in the 7NDP IP that had not been allocated a cost (cost is zero) and the MNDP had indicated source of funding as 'To Be Advised' (TBA) thereby not indicating the financing plan. See table below;

¹⁹ 7NDP Implementation Plan 2017-2021

Table 9: 7NDP programmes without a Financing Plan

Programme	Programme Output	Source of Funding
electricity infrastructure development and promotion	climate resilient large electricity infrastructure development Batoka	TBA
broadband infrastructure development	high speed internet access (optic fibre) in districts increased	TBA
Manufacturing competence model development	Manufacturing performance sector improved	TBA
Inland dry ports development	Intermodal dry ports (cargo depots established and operational)	GRZ/TBA
Fast track high skilled manufacturing training programmes development	tertiary curricula revised and implemented	TBA
Entrepreneurship zeal mentorship	Functional business	TBA
climate mitigation	low carbon efficient mass transit system for public transportation in Lusaka and Copper belt introduced	TBA
Governance reforms	Media and inclusive public participation promoted	GRZ/TBA
Public Finance Management reforms	Public finance Management strengthened	GRZ/donor/TBA
	Planning and budgeting systems strengthened	GRZ/donor/TBA
	Procurement systems strengthened	GRZ/donor/TBA
	Tax administration systems strengthened	GRZ/donor/TBA
Electoral reforms	Constituencies wards and polling districts delineated	GRZ/TBA
	voter register updated	GRZ/TBA
	electoral dispute resolution mechanisms strengthened	GRZ/TBA
public service reforms	public service human resource audit undertaken	GRZ/TBA
	public service pre entry examinations implemented	GRZ/TBA
	national recruitment and placement policy developed	GRZ/TBA
	State audit commission bill enacted	GRZ/TBA

Source: Audit

The programmes in the table above had no source of financing identified and neither were their costs indicated in the 7NDP IP. Interviews revealed that some could not be costed because feasibility studies had not yet been done.

It therefore meant that the cost of implementing the 7NDP and ultimately the SDGs in this phase had been underestimated and was more than K173 billion as they were programmes whose cost had not been included in the plan. This could also mean the financing gap was more than the K17.3 billion identified.

Consequently, the effective and timely implementation of these programmes that contribute to the 7NDP and ultimately the SDGs can be affected seeing that some the programmes' target time of implementation was 2018.

Expedite the costing of the Programmes by the MNDP, Implementing Ministries and the Ministry of finance.

iii. Taking stock of the array of financing mechanism for The 2030 Agenda: by considering all sources of financing as outlined in the Addis Ababa Action Agenda

The 7NDP states that a financing plan which will ensure that resources are properly aligned to planned programmes and projects so that efficiency, effectiveness and economy in resource utilisation will be developed.

"We recognize that significant additional domestic public resources, supplemented by international assistance as appropriate, will be critical to realizing sustainable development and achieving the sustainable development goals. We commit to enhancing revenue administration through modernized, progressive tax systems, improved tax policy and more efficient tax collection. We will work to improve the fairness, transparency, efficiency and effectiveness of our tax systems, including broadening the tax base and continuing efforts to integrate the informal sector into the formal economy in line with country circumstances."²⁰

The Government had outlined the sources of financing for the 7NDP. Sources identified included domestic revenues, domestic and foreign borrowing, private sector through Public Private Partnership (PPP) as well as private sector as sole financiers of projects and programmes, grants and concessional loans. The target was set at enhancing domestic resource mobilisation to at least 18% of the GDP.²¹ Aggressive engagement with cooperating partners will be employed, to obtain some significant fiscal relief through accessing of grants and concessional loans. The 7NDP was estimated at K173 billion with K57 billion being discretionary budget and K29 billion earmarked funds representing a total of K86 billion while K69.3 billion was to be sourced from loans, grants and private sector financing, resulting in a deficit was K17.3 billion.

However, sources of financing were observed to be more reliant on the traditional and not the innovative ways of mobilising resources. The financing strategy or resource envelope projected for the implementation of the 7NDP 2017 to 2021 had non-tax and tax revenue, grants and debt as sources of revenue as shown in the table below:

²⁰ Paragraph 22 of A/RES/69/313 Addis Ababa Action Agenda of the Third International Conference on Financing for Development (Addis Ababa Action Agenda).

²¹ 7ndp,page 117

Table 10: Revenue Sources Identified for the Period of the Plan

	K	%
Resource envelope for the 7NDP 2017-2021	341,280,727	
<i>Sources:</i>		
Total Revenue	251,638,547	74
Grants	12,588,214	4
Financing (borrowing)	77,053,966	23
2018 Revenue and Expenditure (Annual Budget)	71,662,385,976	
<i>2018 Budget Revenue Sources</i>		
Total Revenues	49,087,016,930	68
Grants	2,438,301,456	3
Financing (borrowing)	20,137,067,590	28

Source: Yellow book 2018 and 7NDP 2017-2021

Seventy-four (74%) of the revenue was planned to be sourced from tax revenue and non-tax revenue, while 4% of the resources were planned to be sourced from grants and 23% from borrowing. Similarly, the 2018 annual budget followed the same pattern; 68% of the resources were from tax and non-tax revenue, 3% from grants and 28% from borrowing. As can be seen, the major source of financing was tax revenue. Much as tax revenue was relied upon, it was observed that the Country faced tax compliance challenges which averaged at 50% as of 2016. Data collected from the Zambia Revenue Authority indicted the following compliance rates for the selected type of taxes.

Table 11: Compliance rates on Various Taxes

Year	Pay As You Earn	Value Added Tax	INCOME TAX
2015	41%	60%	23%
2016	54%	62%	31%

Source: ZRA

Interviews revealed that the low compliance levels were caused by the challenges of capturing the growing informal sector and the large cash trader transactions by the Zambia Revenue Authority (ZRA). Further, interviews revealed that tax morale was low among taxpayers which resulted into a culture of poor tax compliance. To address the issues of compliance, the audit observed that ZRA has instituted measures that are intended to address compliance levels and widening of the tax base.

As a result, there was a limitation in the available resources thereby affecting the implementation of the SDGs in the 7NDP and subsequent NDPs.

MOF should develop a more innovative financing strategy for the SDGs.

iv. Result Based Budgets and Budget Mainstreaming

Governments should be going towards outcome-based and participatory budgeting to support the results-based framework and participatory nature of the 2030 Agenda and SDGs and budget mainstreaming for integrating specific issues into fiscal budgets.

The Ministry of Finance was taking a phased approach in implementing the OBB and only 3 ministries were put on OBB since the National Planning and Budgeting Policy of 2014 identified the need. The implementation of OBB was therefore slow. At the time of audit, only three (3) Ministries budgeted using OBB namely Ministry of Higher Education, Ministry of General Education and Ministry of Community Development and Social Services. In addition to these, four (4) other institutions were scheduled to have

OBB rolled out for the 2019 annual budget namely Ministry of Youth, Sport and Child Development, Ministry of Lands and Natural Resources, Ministry of Energy and Disaster Management and Mitigation Unit. All other MPSAs were still budgeting using Activity Based Budgeting. Because of this, it was difficult to tell whether specific issues had been integrated into the budgets of 2017 and 2018 even though the budget speech referred to the 7NDP pillars.

In addition, there was no detailed plan to show how Government was going to roll out the OBB; the timelines, the MPSAs they were rolling out to aside from the additional four and their sequence among others. All the Provincial and District councils visited were still implementing the ABB and were not sure of any future activities of the implementation of OBB. Consequently, the bulk of MPSAs were on ABB presenting a weak Link to NDPs.

A work plan with costs related to the implementation of the OBB should be devised to show when the Government intends to fully implement the OBB, timelines and sequencing of activities such as training among others.

4.2.2 Identification and Mobilization of Capacities (Human Capital and ICT Skills and statistics)

There is need to enhance the capacities (including human, ICT, data and statistics) needed to implement, monitor and report on its priorities in the 2030 Agenda.

“We further acknowledge that expenditures and investments in sustainable development are being devolved to the subnational level, which often lacks adequate technical and technological capacity, financing and support. We therefore commit to scaling up international cooperation to strengthen capacities of municipalities and other local authorities.”²²

The gap assessment had been conducted on the available data and statistics required to report on the SDGs. The audit observed that capacity assessment to implement the SDGs had not been conducted to identify the gaps on human resource and ICT skills at all the three (3) levels of Government.

The SDGs indicator framework was developed using a process of mapping the available data in the country and the data required by the SDGs indicators. The results of this exercise revealed that out of the 230 SDGs indicators, 77 (33.5%) indicators had no data to track SDGs.

No such exercise was conducted for the human resources and ICT skills required to implement the SDGs. Visits to the provinces and districts revealed that all the provincial and district offices did not employ data or statistics personnel as an example of the existing skill gaps at the sub national and local levels. To assess the existing competencies during the period of the 7NDP, the Government planned on undertaking a public service audit by the year 2018²³ as the step towards enhancing service delivery. However, this had not been undertaken as of August 2018. The audit’s aim was to assess existing competences aimed at matching placements with skills. As such, a National Recruitment and Placement Policy that was to be informed by a civil service human resource audit providing for the establishment of service delivery charters, security of tenure, civil service performance contracting, pre-entry examinations and mandatory in-service training had not been developed.

Further, at the time of audit, there was an exercise of moving employees to the district level from the Public Service Commission to the Local Government Service Commission following the devolving of

²² Para 34 of the AAA.

²³ 7NDP Implementation Plan 2017-2021 page 71.

certain functions to local authorities. However, this was not supported by finances as none of the local authorities were directly funded.

Consequently, the deficit in capacities required for the implementation of various programmes related to the SDGs and the non-assessment of competencies required to implement the SDGs would lead to failure in achieving the set SDGs targets.

The Public Service Management Division should undertake the public service audit timely and the MNDP and the MOF should enhance partnership creation to build capacities in skills development especially at the local level. MOF should expedite the actualisation of financing local authorities directly to improve capacities at that level.

The benefit will be that the status of competencies will be known and the gaps identified which the Government can later seek partnerships to support financially and /or technically.

4.3 Mobilizing partnerships

The enhanced and revitalized global partnership for sustainable development, led by Governments, will be a vehicle for strengthening international cooperation for implementation of the post-2015 development agenda. Multi-stakeholder partnerships and the resources, knowledge and ingenuity of the private sector, civil society, the scientific community, academia, philanthropy and foundations, parliaments, local authorities, volunteers and other stakeholders will be important to mobilize and share knowledge, expertise, technology and financial resources, complement the efforts of Governments and support the achievement of the sustainable development goals, in particular in developing countries. Paragraph 10 of AAAA.

Formalised institutional mechanisms in the form of inter-agency coordinating bodies are another key approach that UNCTs could discuss with Member States for purposes of creating horizontal policy coherence, integration and partnerships. (Section B4: Creating Horizontal Policy Coherence).

The audit observed that through on-going and pipeline development cooperation partnerships, the Government had created a range of partnerships. A review of the 7NDP Implementation Plan showed that identified programmes will receive financial support from donors and private financing estimated at K69.3 billion representing 40% of the total cost identified for implementing the 7NDP.

However, it was difficult to assess the extent of the partnerships created because the MNDP did not have the comprehensive compilation of the partnerships created with cooperating partners. This was because partly, the development of the database had not yet been done but was however in the process at the time of audit. The other reason was that the institutional arrangements for identifying, creating and managing partnerships was not clear between the Ministry of Finance and the MNDP; the roles were fragmented. These two Ministries were one before the MNDP was created in 2015. The Ministry of Finance, having the legal mandate to mobilise resources continued with this role while at the same time MNDP through the Department of Development Cooperation had a responsibility of aid management which included undertaking and coordinating the mobilisation of financial resources and technical assistance from multilateral and bilateral development partners for the implementation of government programmes and projects. This affected the level of engagement between the department of Development Cooperation and the Cooperating partners. Further, the aid policy in place was outdated and did not accommodate the recent developments in aid management and to give up to date direction on aid management such as the institutional arrangement. The MNDP was in the process of revising the policy.

Consequently, without the full knowledge of the partnerships coupled with fragmentation in roles, determining and forecasting the level of external aid and aid packages required for various developmental programmes and projects for financing government deficits may be difficult.

Cabinet Office should align the legal and institutional arrangements for partnerships for clarity.

Expected benefit will be full information in one place on partnerships thereby knowing the extent of the resources and capacities that will be derived from these partnerships for SDGs implementation.

4.4 Theme 3: Managing Risks

The 2030 Agenda for Sustainable Development states that nations will mobilize support to overcome shared challenges and identify new and emerging issues. Nations will maintain a longer-term orientation, identify achievements, challenges, gaps and critical success factors and support countries in making informed policy choices.

Member states can explore a range of approaches for assessing risk and fostering adaptability at the plan and policy level. Guidance for UNCTs in this regard is three-fold:

- Adaptive Governance can be done to provide a general framework for effectively navigating uncertainty, change and surprise across all areas.
- Risk analysis and management can be done for the systematic identification and management of the risks facing the implementation of national, sub-national and local plans. Risk analysis involves the identification and study of uncertainties that can impact negatively on performance. It is a practice that Governments can use not just in the early stages of formulating development plans, but as a regular and formalised process for ongoing improvement.
- Scenario planning and stress testing can be applied regularly in the development planning and policy-making process for detecting emerging issues and examining the ability of plans, policies and programmes to perform under a range of plausible future conditions.

The audit observed that the Government had only conducted risk analysis in the formulation of the current development plan through the identification of the conditions for success under each strategic development area except financing. Further, this study and identification of risks was not regular or formalised and no scenario or stress testing of plans and policies in place was done. In addition, as the 7NDP and the SDGS had not been aligned at the subnational and local levels, risk assessment had been conducted at these levels.

Consequently, the identification of risks through the identification of conditions for success in the formulation of the 7NDP provided context for policy recommendations. But since this process was not continuous, new improvements or changes may not be foreseen or taken into account hence affecting adaptability in the implementation of the plan and the SDGs.

The MNDP should regularly and continuously identify and study uncertainties that can negatively impact performance.

Expected benefit is appropriate actions taken in time hence likelihood of not being unexpectedly derailed in the achievement of the SDGs.

Chapter 5

Monitoring, Follow-up, Reviewing and Reporting on Progress towards the Implementation of the 2030 Agenda

5.1 Introduction

There were inadequate mechanisms and systems in place to monitor, follow-up, review and report on progress made towards the implementation of the 2030 Agenda as they were not integrated and coordinated. The structures assigned with the responsibility to monitor and report at the national, sub national and local levels were not fully operational. Further, data required for measurement of SDGs performance indicators to report progress was not readily available.

5.2 Responsibilities, Mechanisms and Processes for Monitoring, Follow-up, Review and Reporting.

Monitoring and review processes at local levels are an important mechanism for countries to create vertical policy coherence, integration and partnerships across levels of Government.²⁴

“We commit to engage in systematic follow-up and review of implementation of this Agenda over the next fifteen years. A robust, voluntary, effective, participatory, transparent and integrated follow-up and review framework will make a vital contribution to implementation and will help countries to maximize and track progress in implementing this Agenda in order to ensure that no one is left behind.”²⁵

The audit observed that the SDGs mechanisms and processes to monitor, follow up, review and report will be done through existing structures for the monitoring and evaluation of the 7NDP. The following weaknesses were however observed:

5.2.1 Assignment of Responsibilities to Monitor, Follow-up, Review and Report of the SDGs

The structures that had been assigned the responsibilities to monitor, follow up and review the SDGs were not fully operational. Documents reviewed and data collected on the advisory bodies revealed that at the national level, the CAGs had conducted business to deal with setting up and budgeting processes. At the sub national and local levels, the PDCCs were still in their formation stages as they were yet to align their plans to the 7NDP and the SDGs as well as reconstitute the subcommittees to suit the 7NDP pillars and include the SDGs sub committees.

Though charged with the responsibility of coordination as a nodal agency for data collection, the Central Statistical Office does not effectively carry out this function and influence the other line Ministries, Departments and Agencies to remedy the ills of their Administrative Statistical Systems.

The CSO did not have the capacity to produce all the required official statistics, ensure standards and control other producers of data. CSO was established in 1964 under the Census and Statistics

²⁴ Section B5: Creating Vertical Policy Coherence (Glocalizing the Agenda)

²⁵ The 2030 Agenda for Sustainable Development.

Act, Chapter 425 (Now Chapter 127) of the Laws of Zambia, to collect and provide statistical data and information mainly to meet planning needs of Government. However, the Act does not provide for a National Statistical System (NSS) which facilitates coordination and harmonisation of statistical production. The current coordination and harmonization arrangements are very weak or virtually non-existent.

CSO has in the previous years been working on repositioning itself. This was done by the development of the National Strategy for the Development of Statistics (NSDS) 2014-2018 which is a strategic document designed to strengthen the NSS. In the NSDS, the CSO aimed to achieve a legal framework that reflected the fundamental principles considered cardinal in the efficient and effective operation and organisation of an NSO as guided in the Handbook on the Operation and Organisation of the Statistical Agency, United Nations Statistics Division of December 2001. In this vain, a draft statistics bill had been produced and at the time of audit, was still undergoing further consultation.

Consequently, the follow up and review process will not take place effectively or may not be participatory as the structures set are not fully operational. Capacities to collect data for monitoring and review for the SDGs were inadequate as the main agency that was supposed to coordinate the data collection did not have adequate control to coordinate the systems for data collection from MPSAs.

The MNDP should ensure that advisory structures are fully operationalized to facilitate participation. Cabinet Office should expedite the enactment of the statistics bill and the consultations with the Ministry of Finance over the implications the bill may have financially.

This will allow the structures to be fully operational and effectively carry out their role of reviewing the processes of the SDGs.

5.2.2 Monitoring and Reporting Systems

Monitoring and reporting systems imply working with existing data and metadata reporting systems and to create online systems for information exchanges, including reporting on key indicators and providing opportunities for both horizontal and vertical coordination.²⁶

M&E Systems were not fully integrated and coordinated to create a strong linkage across various Ministries. The planning and M&E processes were not standardised, interconnected, fully internalised and applied by the relevant institutions to generate coordinated development results to inform decision-making.

Further, the Sector Performance Framework (SPF) which was linked to the National Performance Framework had only been implemented in two (2) ministries namely Ministry of Labour and Ministry of Agriculture. In addition, this had not been implemented in other Government agencies.

This was mainly attributed to under-developed Sectoral Management Information Systems (MIS). The findings of the Situational Analysis and Statistical Needs Assessment cited in the NSDS 2014-2018 showed that there were variations in the status of MIS for Government, quasi-government, and CSOs across the sectors. Focusing on the sector Ministries, the status of MIS grouped into three categories fully developed and functioning MIS, those in the process of developing a MIS and without a MIS, revealed that only three (3) Ministries had fully developed and functioning MIS while others were developing an MIS or had none. Further, there was lack

²⁶ United Nations Sustainable Development Group: Monitoring, Reporting and Accountability 2015

of capacity in terms of staffing and skill. It was observed that three (3) government ministries (e.g. Ministry of Health, and Ministry of Community Development and Social Welfare and Ministry of Education (General and Higher) had established Monitoring and Evaluation (M&E) departments or units. Other ministries had Planning Departments with M&E functions incorporated. The institutions visited at provincial and districts level all indicated that they did not have M & E departments.

In addition, the National Monitoring and Evaluation Policy (NMEP) that was supposed to foster a culture of evaluation, clarify the roles of key stakeholders, provide for M&E coordination mechanisms and help ensure sufficient budget allocation for required capacity development, research and data collection for M&E had not been finalised.

At the time of audit, the final draft was submitted to Cabinet for approval. Unlike other areas of Government operations such as public financial management, Monitoring and Evaluation of Government programmes was not supported by any legislation.

Consequently, the lack of coordinated and integrated processes and mechanisms led to inconsistent and unstandardized activities in monitoring and evaluation across Government. This leads to Government's inability to measure and track progress at sector and national levels on attainment of medium-term aspirations and contributions towards attainment of the long-term aspiration in the SDGs. Further, no legal obligation existed to monitor and evaluate programmes.

Formulation of the policy that will spur investment and development of MIS should be accelerated by the MNDP and Cabinet Office.

Partnerships should be enhanced to include support in MIS at all levels of Government by MNDP.

Promote standard result-based M&EMIS training and capacity development across government and non-state actors to enable the effective and complete roll-out of the Government Wide M&E-MIS program.

Once the frameworks are institutionalised, Government will be able to track progress at sector level on attainment of medium-term aspirations and contributions towards attainment of the long-term aspirations, contained in the Vision 2030. This will provide timely and high-quality information for policymaking and resource allocation to implement the SDGs. The integrated M&E System (G-Wide) will enable government to monitor the implementation of the 7NDP and SDGs.

This system will produce a much wider set of data to support government performance at National and sub-national levels so as to improve service-delivery, and accountability to citizens.

5.2.3 Review Processes and Mechanisms

"We also encourage member states to conduct regular and inclusive reviews of progress at the national and sub-national levels which are country-led and country-driven. Such reviews should draw on contributions from indigenous peoples, civil society, the private sector and other stakeholders, in line with national circumstances, policies and priorities. National Parliaments as well as other institutions can also support these processes."²⁷

2030 Agenda Review framework includes national level, regional, global, voluntary national reviews, regional reviews and thematic reviews. Further, guidance on the review process

²⁷ Transforming our World: the 2030 Agenda for Sustainable Development

included:

- (i) national peer reviews;
 - (ii) internal peer reviews;
 - (iii) external auditing;
 - (iv) parliamentary reviews;
 - (v) budgetary reviews;
 - (vi) public, local monitoring, as well as
 - (vii) International monitoring.
- (The 2030 Agenda for Sustainable Development).

Apart from the 2017 Annual progress report on the 7NDP, no other reviews relating to the SDGs had been done as of August 2018. This was because the processes of national adoption had not been completed.

Consequently, progress on the SDGs had not been known and reported to stakeholders.

Expedite processes that precede reviews.

5.3 Performance Indicators and Data

“It is expected that all member states will put in place national results frameworks with targets and indicators, as well as effective monitoring systems to provide timely and high-quality information for policy-making and resource allocation to implement the SDGs. These frameworks will complement the set of global indicators used to follow up and review the progress of goals and targets”²⁸.

The following was observed:

5.3.1 Identification of Performance Indicators and Baselines and Setting of Milestones

Indicator development and data collection guidance: to follow the progress of the Inter Agency and Expert Group on SDG Indicators (IAEG-SDGs) and begin working towards identifying nationally relevant and human rights-sensitive indicators and targets, and establishing baseline data.

The audit observed that nationally relevant indicators and targets and baseline data had been identified through the 7NDP. Each programme in the 7NDP had been assigned an output indicator, baseline and target for each year from 2017 to 2021. Further, the Government with the support of the United Nations developed the National SDG Indicator Framework where the SDGs indicators were mapped to the nationally set indicators.

However, identification of performance indicators and baselines had not been conducted at the provincial and district level. Again, this was because at the time of the audit, the alignment or review to the SDGs and/or the 7NDP was outstanding.

Further, the following were observed:

²⁸ Para. 75 A/RES/70/1

i. Availability of Data

The 2030 Agenda explicitly recognizes the critical importance of quality, accessible, timely and reliable disaggregated data to monitor progress and ensure that no one is left behind (Para. 48 A/70/1). The audit observed that data availability was a challenge in that there were data gaps for the development of performance indicators and baselines relating to the 7NDP and the SDGs.

There were thirteen (13) output indicators whose baselines were not available in the 7NDP IP as shown in the table below:

Table 12: Output Indicators without Baselines

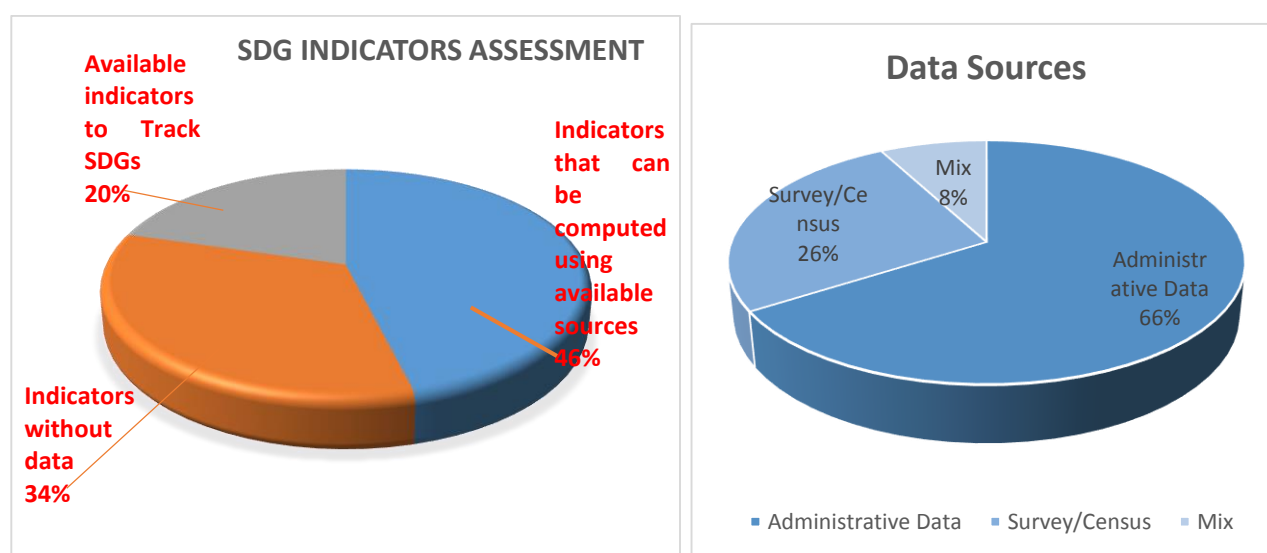
Programme	Programme Output	Output Indicator	Baseline
Rural infrastructure development	Rural infrastructure accessible and functional	number of commodity auction centres (disaggregated by rural/urban)	not available
trade mediation programmes support	Entry of Zambia products in export increased	percentage of non-tariff barriers resolved per year	not available
canal construction and rehabilitation	Canal dredged and rehabilitated	canals dredged per year	not available
ICT common infrastructure development	Communication network coverage increased	number of communication towers constructed	not available
cooperative development	Management capacities in cooperatives enhanced	number of cooperatives with capacity built by region per year	not available
	Cooperatives diversified	proportion of men women and youth participating in the cooperatives by region	not available
public works development	Public works framework for local job creation implemented	Proportion of companies undertaking public works complying with minimum wage	not available
		number of companies undertaking public works complying with occupational safety and health%	not available
Rural Employment scheme	Rural employment exchange services	Number of District public employment exchange services	not available
Entrepreneurship zeal mentorship and talent cream skimming support	Functional business development support services designed	number of enterprises and business and persons mentored	not available
Proportion of extreme poor houses receiving at least one social assistance and one livelihoods and empowerment benefit disaggregated by sex, age group, type by prov.			Rural: not available Urban: not available

Infrastructure development	Intra and inter road connectivity in rural areas improved	Kilometres of planned feeder roads rehabilitated by province	not available
Rural-urban linkages promotion	Social economic linkages between rural and urban areas increased	Number of cooperatives and farmer groups newly linked to large off takers per year	not available

Source: 7NDP IP

The SDGs indicator framework similarly identified that not all the required data was available to address the indicators that Zambia was to report on. The results of the indicator framework were as follows:

Figure 4: SDG Indicator Assessment and Data Sources



Source: Zambia's SDG Indicator Framework

From 230 SDGs indicators, 106 (46.1%) were indicators that could be computed using available data, 77 (33.5%) indicators did not have data while only 47 (20.4%) indicators had data to track SDGs.

The challenges in data availed to monitor and evaluate the progress of the SDGs and the 7NDP were reported in the 2017 Annual Progress Report on the 7NDP. There were data gaps to assess the output target performance of key result areas ranging from 37% to 94%. This meant the performance indicators identified could not measure performance because data was not available. See table below:

Table 13: Output Indicator Assessment as per 2017 progress report

Key Result Area	No data on Status (percentage)
Diversified and Export oriented agriculture	51%
Improved Energy production and Distribution for Sustainable Development	71%
Improved access to domestic, regional & international markets	74%
Improved transport and infrastructure	64%
Improved water resources development and management	72%
Enhanced information and communication technology	55%
Enhanced decent job opportunities in the economy	94%
Improved access to water supply and sanitation	65%
Improved service delivery	37%

Source: Annual progress report 2017 for the 7NDP 2017 -2021

ii. Data Quality

The methods of data collection in the country affected the quality of the data collected. Figure 5 above indicates that 66% of the required indicators were to be sourced from administrative data. However, despite a lot of data being generated in this way by different stakeholders during the course of their work, data collected was paper based and difficult to be compiled and updated. Hence affecting the quality of the data.

iii. Data Disaggregation

Disaggregating data: the commitment to ‘leaving no one behind’ and tackling inequality and discrimination in the SDGs will require going beyond averages to target efforts towards reaching the most excluded population groups. To do so requires disaggregation of data by sex, age and other salient socio-economic characteristics, including income/wealth, location, class, ethnicity, age, disability status and other relevant characteristics as a means for ‘leaving no one behind’.

It was observed that performance Indicators were disaggregated in the 7NDP IP by sex, age, rural/urban. However, Government has not fully put in place processes to ensure the availability and quality methods of collecting this level of disaggregation data.

The limitations on data in terms of availability, quality and required level of data disaggregation was attributed to:

i. Inadequate Statistical Capacities

The Administrative Statistical System had weaknesses in that statistical capacity lacked in Government Institutions. Interviews at the provincial and district level revealed how difficult it was to have statistics that was part of routine work. It was either delayed or of poor quality.

ii. Weak Civil Registration Systems.

A form of administrative data that records vital events in a person’s life which includes birth, marriage, divorce, adoption and death whose collection spanned a number of MPSAs. Collection points of this data were weak as the systems were paper based, processes of registration were cumbersome, functions centralised and not at district level such as the

collection of birth certificates.

iii. Failure to Conduct Surveys when Due

It was also observed that from the surveys that CSO was mandated to conduct, not all were done when they were supposed to. Below is a table showing the periodicity and when last the survey was conducted.

Table 14: CSO Surveys and Periodicity

Activity	Periodicity	Last conducted
Crop Forecasting Survey	Annual	2018
Post-Harvest Survey	Annual	2015
Collection of Economic Performance Indicators	Quarterly	2018 (1 st Quarter)
Annual Business Survey (ABS) 2014 and 2015	Annually	2015
Living Conditions Monitoring Survey	Every after two years	2015
Survey of Major Imports and Exports	Monthly	April 2018
Quarterly Index of Industrial Production	Quarterly	2018 (1 st Quarter)
Data collection for Retail Price Survey	Monthly	April 2018
Labour Force Survey (LFS)	Quarterly	2018 (1 st Quarter)
Quarterly Employment and Earnings Inquiry (QEEL)	Quarterly	2016
Skills Demand Survey	Ad-hoc	2015
Census of Population and Housing	Decennial	2010
Zambia Population Based HIV Impact Assessment (ZAMPHIA)	Ad-hoc	2016
Zambia Demographic and Health Survey	Every four years	2013/2014

Source: CSO

The table shows that the Post-harvest survey periodicity was annual but was last conducted in 2015, the ABS was annually but was last conducted in 2015, Living Conditions Monitoring Survey periodicity was every two years, but was last done in 2015. Quarterly Employment and Earnings Inquiry was last conducted in 2016.

iv. Lack of a Central Database

The Government lacked a central database (s). The institutions visited all indicated that they did not have databases. CSO also indicated that there was no central database.

v. Non Development of Tools to Capture Environmental Data

The audit observed that there were gaps in availability of environmental data because there was no tool specifically developed to produce environmental data.

Consequently, with non-availability of data, it is difficult to monitor and report performance of the SDGs. Further, when the available data is not disaggregated to capture effectively data on diverse groups and also reflect the situation and measure the progress for the SDGs for these groups more especially the most vulnerable ones.

The MNDP should put in place necessary processes to ensure that data are disaggregated by relevant categories such as income level, sex, age, gender, provincial distribution and residence

(urban/rural).

The MNDP should strengthen the National Statistical System and come up with tools that will be required to comprehensively measure all the elements identified in the 7NDP and SDG Agenda.

The MNDP should establish statistical units in their planning department with adequate and appropriately skilled statistical staff. It is further proposed that the head of the statistical unit should be at senior management level.

The MNDP should have a sustainable, robust and broad-based funding mechanisms relying largely on the national budget to be supplemented with coordinated contributions from development partners under the NSDS in the context of their assistance strategies. Mainstreaming the implementation of the NSDS as a development priority in the national development plan will require dedicated development and annual budgetary provisions. Furthermore, mainstreaming the implementation of Sector Statistical Development Strategies (SSDS) into sector development plans will also require dedicated development and annual budgetary provisions.

5.4 Communication to Stakeholders

Interviews with staff at the MNDP revealed that SDG information was planned to be disseminated by various structures that have been developed within the framework of SDG coordination that have been developed at national, provincial, district and sub district levels. Additionally, CSO was to champion making relevant data accessible in readable format online to all stakeholders using the CSO's website as the main platform for disseminating data on SDG indicators.

However, it was observed that the Central Statistics Office had not developed a communication strategy for stakeholder's communication as of May 2018, to effectively communicate results on the SDGs indicators.

Consequently, the lack of a communication strategy may lead to poor facilitation of stakeholder's access to information on SDGs using multiple and appropriate communication tools, especially since the stakeholders are wide-ranging and varied.

Expected benefit will be creation of awareness and easy accessibility of SDG information by stakeholders for their various use.

Chapter 6– Conclusions

General Conclusion

The general conclusion of this audit is that Zambia is in the early stages of preparation for the implementation of the SDGs. This is because the processes of integrating the SDGs into national context, identifying resources and capacities for the implementation of the SDGs and the monitoring, follow-up, review and reporting on progress toward the implementation of the 2030 Agenda were incomplete. Notable are delays in implementation of activities that ensure full preparation for the implementation of the SDGs in the country such as delays in developing the national development plans, the review of policies and enactment of laws and full operationalization of the newly created SDGs sub-committee as part of structures of policy coherence among others. However, the Government had developed a plan for the activities to be undertaken to prepare for the implementation of the SDGs.

The following are the specific conclusions:

i. Integration of the 2030 Agenda into national context

In order to fully prepare for the integration of the SDGs, Zambia needed to review existing plans and assess their level of alignment to the 2030 Agenda at the national, subnational and local levels. Nationally set targets need to be in place with the alignment of policies, budgets and programmes to the SDGs. To ensure policy coherence, Zambia needs to conduct policy analysis, integrated modelling of these policies to address relationships and impacts on each other, coordination mechanisms also need to be put in place both across sectors and across levels of Government. Multi-stakeholder engagement and awareness creation at levels to create ownership needed to be done. Embedded in all this should be inclusiveness and leaving no one behind. Major activities in this area have been taking place with the country's 7NDP aligned and a gap analysis undertaken. Nationally set targets and programming have been established. However, these activities had not yet been conducted at the sub national and local levels.

The establishment of coordination mechanisms suitable for the 7NDP and SDGs policy coherence was still at national level. Provincial structures have been realigned but none of them had established the required SDGs sub-committees. At district level, both realignment and reorientation of the DDCC and establishment of the SDGs sub-committee has not taken place. Awareness activities had not been conducted at sub national and district levels. This affected the level of inclusiveness and ownership of the SDGs especially at the local level where people are most vulnerable and low on capacities. Therefore, there is a chance that someone will be left behind contrary to the aspirations and principles of both the 7NDP and SDGs.

Budgets were not yet aligned to the SDGs as they were not based on outputs but on activities in contrast to the 7NDP/SDGs that are outcome based. Some policies and legislation have been identified as being fundamental to the implementation of the 7NDP that feeds into the SDGs, but the pace of the enactment is slow compared to targets set. For example, most planning of the 7NDP is based on the full and effective implementation of the decentralisation policy (finances follow functions) but at the time of audit, only functions had been devolved and finances were still centralised. This also affects the concept of leave no one behind as the district level are the ones closer to communities where vulnerability was inherent.

ii. Identification of resources and capacities (Means of Implementation)

The Government needs to identify resources and capacities, not only financial resources but also human and ICT skill, data and statistics. For financial resources, taking stock of the array of financing mechanism, making

result-based budgets and budget mainstreaming need to be undertaken. Partnerships need to be mobilised and the way risk would be managed during the course of implementing the plan needed to be identified.

The Government has made strides in identifying financial resources by costing the programmes identified to implement the 7NDP. However, this cost is a partial cost as it is for targets to be achieved in the course of the five years by which time the SDGs targets would not be achieved even if the national targets were to be achieved 100 percent. In view of the Activity Based Budgeting, it was difficult to trace developmental projects that have been aligned in the annual budgets. Notable, was the activity of trying to increase the number of MPSAs on OBB. Data available has also been identified though no assessments have been done to identify gaps in human and ICT skills.

All these activities being undertaken from integration to national context, identifying resources and capabilities and processes for monitoring were possible because of the partnerships that have been mobilised and entered into by the Government. The support ranged from financial to technical and has immensely contributed to the preparation to implement the SDGs. That is why effective management in this area is essential on the part of the Government. More clarity on the institutional arrangement between Ministry of Finance and Ministry of National Development Planning is required, revision of the aid policy as well taking stock of the partnerships by developing a database. Managing risk has also not been fully undertaken as the process of identifying risks was undertaken once; it's not continuous and not often updated.

Without means of implementation for the SDGs, good planning that is still underway can go to waste. It is therefore imperative that the Country ensures the complete identification of resources and capabilities.

iii. Mechanisms and Processes to monitor, follow-up, review and report on the SDGs

Assignment of responsibilities to monitor, follow-up, review and Report on the SDGs was given to the Monitoring and Evaluation Department and Central Statistics Office for data collection all under the Ministry of National Development Planning. Further, the structures for coordination i.e. NDCC, CAGs, PDDC, DDCC and WDCs were assigned responsibility. The lack of these structures posed a challenge to undertake monitoring and evaluation at the local level. The MNDP lacked financial capacity, technical and ICT skills.

Existing monitoring and reporting Systems were to be used but it was observed that they were not integrated. Apart from the review of the 7NDP for the year 2017, no other reviews had been done not even the Voluntary National Reviews (VNRs). This means the country did not have a position on how much of the SDGs have been achieved.

The process of mapping data available in the country and the requirements of the SDGs has been done. This process reveals the data challenges faced as only about 20% of the performance indicators could directly track the SDGs. It is however commendable that the status on the data availability is known and hence solutions can be sought. Also making this a huge challenge is that about 66% of data was to be sourced from administrative data which was in Zambia paper based, not integrated, geographically dispersed among other challenges.

Challenges in this area stem even from the lack of legal requirements to monitor and evaluate programmes indicating that the country's low culture of not evaluating programmes which needs to be addressed if the SDGs are to be attained.

Chapter 7

Audit Recommendations

This chapter contains specific recommendations to the Ministry of National Development Planning as the coordinating institution for the SDGs and the advisory bodies that have been set up for policy integration and coordination and the Ministry of Finance being the custodian of fiscal matters on what should be done to improve the preparedness of the country for the implementation of the SDGs. In addition, recommendations for identified key stakeholders have been included.

a. Ministry of National Development Planning/SDGs National Secretariat

1. The Ministry of National Development Planning should ensure the continuation of UN partnership beyond 2021 as Zambia may still need support in its pursuit to implement and achieve the SDGs.
2. A concrete way forward should be developed by the MNDP to ensure the uptake of SDGs targets not aligned at all in 7NDP yet are relevant to the Country needs. MNDP should ensure that there is continuity when drafting the preceding NDP so that the targets are included in the next NDP. A through reconciliation of what SDG targets Zambia is dealing with in the period 2017-2021 should be conducted and communicated.
3. The MNDP should facilitate the establishment of sub-national and local development plans and sectoral strategies in content and ambition against the SDGs.
4. The MNDP with stakeholders need to improve on the approach the country has taken to implement the SDGs by attaching specific timeframes and sequences to the activities that are to be done that are important to the implementation of the SDGs.
5. As the coordinating ministry, MNDP should engage Sectors, Provincial Administration and District Councils in reviewing and/or developing implementation plans that will in turn align to the 7NDP, the SDGs and provide guidance.
6. In an event where phasing of the reforms identified in the 7NDP is not possible or these delay, MNDP/Cabinet office and CAGs should review the implications on the 7NDP and SDGs and take appropriate actions.
7. The MNDP should coordinate and expedite the development of the operationalization framework of the CAGs. The planning (preparation) processes need to be accelerated to catch up on the lost time.
8. The MNDP as the National secretariat should strengthen communication to lower levels of the Advisory bodies. The coordination, implementation and rules of procedure should be finalised, terms of reference developed and communicated to the lower levels
9. The National Secretariat should continuously create awareness programmes through various fora especially social media which is a growing platform of communication in the country.

10. The MNDP should regularly and continuously identify and study uncertainties that can negatively impact performance.
11. Formulation of the policy that will spur investment and development of MIS should be accelerated by the MNDP and Cabinet Office.
12. Partnerships should be enhanced to include support in MIS at all levels of Government by MNDP.
13. Promote standard result-based Monitoring & Evaluation Management Information System training and capacity development across government and non-state actors to enable the effective and complete roll-out of the Government Wide M&E-MIS program.
14. The MNDP should put in place necessary processes to ensure that there is availability and quality of data which is disaggregated by relevant categories such as income level, sex, age, gender, provincial distribution and residence (urban/rural).
15. The MNDP should strengthen the National Statistical System and come up with tools that will be required to comprehensively measure all the elements identified in the 7NDP and SDG Agenda.
16. The MNDP should establish statistical units in their planning departments with adequate and appropriately skilled statistical staff. It is further proposed that the head of the statistical unit should be at senior management level.
17. The MNDP should have sustainable, robust and broad-based funding mechanisms relying largely on the national budget to be supplemented with coordinated contributions from development partners under the NSDS in the context of their assistance strategies.
18. Development of a communication strategy for stakeholder communication as well sensitisation programmes for the importance of data relating to SDGs.
19. The MNDP should expedite the enactment of the National Planning and Budgeting Bill and the National Statistics bill.

b. Ministry of Finance

1. The Ministry of Finance should expedite the implementation of the Output Based Budgeting.
2. The Ministry of Finance should put in place budget lines or extend the partnership with cooperating partners to support the structures at the subnational and district level to enhance capacities at this level
3. The Ministry of Finance should ensure the costing of the long term plans so as to estimate the total cost of Zambia attaining the 2030 Agenda and estimate the cost under different scenarios.

4. The Ministry of Finance should develop a more innovative financing strategy for the SDGs unlike placing more reliance on traditional sources.
5. The Ministry of Finance should enhance partnership creation to build capacities in skills development especially at the local level. The Ministry should expedite the actualisation of financing local authorities directly to improve capacities at that level.
6. The Ministry of Finance should expedite the enactment of the National Planning and Budgeting Bill.

c. Cabinet Office

1. Cabinet Office should expedite facilitation of consideration of bills related to the 7NDP and SDGs implementation.
2. Cabinet Office and the CAGs should expedite the identification of policies that have a bearing on the 7NDP and SDGs and screen them for their harmonisation.
3. Cabinet Office should align the legal arrangements with institutional arrangements for partnerships for clarity.

d. Public Service Management Division

The Public Service Management Division should undertake the public service audit timely to meet the 2018 target.

e. Ministry of Local Government

The Ministry of Local Government should address the issue of suspension of Ward Development Committees.

f. City, Municipal and Local Councils

To enhance coordination with other stakeholders in the development, reviewing of Integrated Development Plans and District Development plans.

g. Provincial Administration

1. To enhance coordination with other stakeholders in the development, reviewing of Integrated Development Plans and District Development plans.
2. Sensitise and guide the districts on processes of implementing the SDGs as well as enhance communication.

h. Decentralisation Secretariat

The Decentralisation Secretariat should ensure continuous engagement with central government and Ministry of Finance on the full implementation of the decentralisation policy.

i. Advisory Bodies

1. The CAGs should expedite the identification of policies that have a bearing on the 7NDP and SDGs and screen them for their harmonisation.
2. The link between the CAGs at National level and CAGs at provincial level downwards should be strengthened by the CAGs membership and the National Secretariat.

j. Zambia Revenue Authority

The ZRA should enhance the strategies in place to widen the tax base.

k. Parliament

The SDGs Parliamentary Caucus should be institutionalized by Parliament.

Appendices

Appendix 1: Basis of the SDG Radar

Theme	What should be done	What was done	Score	Gaps Identified	Deducti on due to gaps	Score
Integration into national Context	Compare and aligned the SDGs with national plans, strategies and policies	7NDP compared to the SDGs	25	-	-	25
	Do gap analysis between the national plans, strategies and policies and the SDGs.	Gap analysis conducted through the RIA	25	-no trajectory for SDG targets left out. -unaccounted for SDG targets	5	20
	Review of existing strategies and plans at the subnational and local level against the SDGs.	Not done yet	0	-	-	0
	Setting nationally-relevant targets	7NDP implementation plan identifies national targets	25	-No targets set at sub national level -national targets in the 7NDP not related to the SDGs targets	5	20
Four (4) activities to be undertaken, equally apportioned 25 points to make a 100.			75		10	65%
Theme	What should be done	What was done	Score	Gaps Identified	Deducti on due to gaps	Score
Alignment of policies, Budgets and programmes	Align their budgets with the SDGs	Not yet aligned, the process of using OBB incomplete.	0	-	0	0
	Align their policies with the SDGs	Policy reforms identified	33.33	-No integrated policy analysis conducted -delays in enactment of bills	6.67	26.67
	Align their programmes with the SDGs	Done through the 7NDP IP 2017-2021	33.33	Programming not done at sub national and local level	6.67	26.67
-3 activities equally apportioned to make 100 points -20 points deduction equally apportioned by 3 activities			66.66		13.33	53.33 %
Theme	What should be done	What was done	Score	Gaps Identified	Deducti on due to gaps	Score
Policy integration and coordination; Horizontal & Horizontal Coherence	Integrated policy analysis: to ensure that proposed policies, programmes and targets are supportive of nationally-adapted SDGs;	Not done	0	-	-	0
	Coordinated institutional mechanisms: to create formal partnerships across sectoral line ministries and agencies;	Structures set up at National (NDCC), and 5 Cluster Advisory Groups	25	-Not meeting as per required frequency. -No legal backing -weak coordination within and between CAGs	5	20
	Integrated modelling: to help clarify and articulate the interconnected system of goals and targets and to	Not done	0	-	-	0

	analyse and inform key policies, programs and projects for their impact on nationally-adapted SDGs					
	Multi-stakeholder consultative bodies and forums: to create partnership and coordination/ Institutional coordinating mechanisms: to foster partnerships and coordination across levels of government	Structures se;National – NDCC, Provincial-PDCC, District-DDCC & WDCs	25	-Not meeting as per required frequency. -non reorientation at district level -suspension of WDCs -Non creation SDGs Sub committees	5	20
4 activities equally apportioned to make 100 points -20 points deduction equally apportioned by 4 activities			50		10	40%
Theme	What should be done	What was done	Score	Gaps Identified	Deducti on due to gaps	Score
Creating ownership and engaging stakeholders	Initial multi-stakeholder engagement.	Synthesis report and National Symposiums onducted in conjution with CSOs	16.67	-structures that are platforms for multistakeholders not fully operational	3.33	13.33
	Working with national multi-stakeholder bodies or forums	Multistakeholde rs involved in development of 7NDP,7NDP IP, identification of Performance indicators among others	16.67	-	-	16.67
	Guidance on multi-stakeholder dialogue: to assist with the process of engagement	Not done	0	-	-	0
	An introductory workshop series:	Dissemination of the 7NDP and SDGs done at provincial level	16.67	-Dissemination not conducted at District level	3.33	13.33
	A public awareness campaign:	Town hall meetings in Lusaka	16.67	-Public awareness not continuous -low levels of awareness	3.33	13.33
	Opportunity management:	No evidence	0	-	-	0
6 activities equally apportion to make 100 points 20 points equally deducted to between 6 activities			66.67		13.33	53.33 %
Theme	What should be done	What was done	Score	Gaps Identified	Deducti on due to gaps	Score
Inclusiveness	Legislature, programmes and policies developed addressing the vulnerable. Minimum wage, local Government equalisation fund Plans and strategies 7NDP and IRSD developed Participatory structures PDCC, NDCC,DDCC created Performance indicators identified, Data and its disaggregation for monitoring progress					
Points given for the above but points deducted for low participation/awareness at sun national and district level, no assessment or gap analysis of existing strategies/policies for the						

vulnerable and ways to ensure resources are allocated to programmes for the vulnerable						
Score allocated						40%
Theme	What should be done	What was done	Score	Gaps Identified	Deducti on due to gaps	Score
Identification of resources and capacities	Identification of financial resources	Financial resources identified in the 7NDP IP	20	Partially identified	4	16
	Taking stock of the array of financing mechanism for The 2030 Agenda	This was done through MOF/ZRA	20	Low compliance on taxes	4	16
	towards outcome-based and participatory budgeting	3 ministries with additional being prepared for 2019	20	-Slow pace of implementing OBB -No planning and budgeting bill	4	16
	Budget mainstreaming: for integrating specific issues into fiscal budgets	Not done	0	-	-	0
	Identification and Mobilization of Capacities (Human Capital and ICT Skills)	Not done	0	-	-	0
5 activities equally apportion to make 100 points 20 points equally deducted to total between 5 activities			60		12	48%
Theme	What should be done	What was done	Score	Gaps Identified/what was not done	Deducti on due to gaps	Score
MOBILISING PARTNERSHI PS	Forming of multi-stakeholder partnerships and the resources, knowledge and ingenuity of the private sector, civil society etc	Partnerships existed, actual and pipeline		-no database to determine the extent of the partnerships -fragmented institutional arrangement		
				-outdated aid policy		
Score allocated on basis of the above issues						45%
Theme	What should be done	What was done	Score	Gaps Identified/what was not done	Deducti on due to gaps	Score
Managing Risks	Adaptive Governance: to provide a general framework for effectively navigating uncertainty, change and surprise across all areas.	Not done	0	-	-	0
	Risk analysis and management:	Critical Success factors identified in the 7NDP	33.33	-None identified for the financing of the 7NDP -process not continuous or updated	6.67	26.66
	Scenario planning and stress testing	Not done	0	-	-	0
3 activities equally apportion to make hundred points 20 points apportioned for 3 activities			33.33		6.67	26.66 %
Theme	What should be done	What was done	Score	Gaps Identified/what was not done	Deducti on due to gaps	Score
Responsibilities, mechanisms and process to monitor review and report	Monitoring and reporting systems: to work with existing data and metadata reporting systems and to create online systems	NPF,SPF developed	33.33	-non integration of systems	6.67	
	Assignment of roles and responsibilities	CSO nodal Agency for data collection, M &	33.33	-Low capacity of advisory body and	6.67	

		E department under MNDP coordinate monitoring activities -Advisory bodies to monitor		operationalization -no enactment of statistical bill		
	Review processes and mechanisms: for reviewing progress on nationally and sub-nationally adapted SDGs	Not done	0	-	-	0
3 activities equally apportion to make hundred points 20 points apportioned for 3 activities			66.66		13.34	53.33 %
Theme	What should be done	What was done	Score	Gaps Identified/what was not done	Deducti on due to gaps	Score
Performance Indicators and data	Indicator development and data collection: to undertake comparative assessment between existing national statistics and the data needs of the global set of SDG indicators Data Quality Data availability Data Disaggregation	done	35			
Only 35% allocated to the indicator development and disaggregation of data. Points deducted poor quality of data methods, unavailability of data with much reliance on administration records which has challenges						35%
Theme	What should be done	What was done	Score	Gaps Identified/what was not done	Deducti on due to gaps	Score
Communication to stakeholders	Develop strategies for communication	In the process of developing	30			
30% allocated to the existence of web page for communication. Points deducted for no dissemination of information on the SDGs and because no strategy has be developed.						30%

Appendix 2: Documents Reviewed

Document	Purpose
The Planning and Budgeting Policy 2014	To obtain criteria and understand the planning and budgeting process in the country.
Budget Speeches 2017 & 2018	To obtain policy on the expenditure and revenues for the particular years
Yellow Books 2017 & 2018	Revenue and Expenditure for the government and their sources
Estimates of Revenue and Expenditure (OBB) 2017 and 2018	To appreciate the formats of the OBB budgets as compared to Activity Based Budget.
7NDP 2017-2021	For criteria and for planned government strategy for the period 2017-2021. To also obtain evidence on integration of the SDGs into national context.
	Obtain evidence on national targets, programming and costing of the 7NDP to use on whether they have been aligned to the SDGs
Rapid Integrated Assessment Report I and II 2017/18	To review the assessment or gap analysis of the 7NDP and the SDGs
Zambia-UN Sustainable development partnership 2016-2021	To obtain information on this partnership and its terms of reference in relation to its support for the implementation of the SDGs
Issues paper on the 7NDP 2017-2021	To understand issues identified prior to the development of the 7NDP
Synthesis Report 2016	Obtain evidence of participation of stakeholders and their engagement in the development planning process

Draft Integrated Rural Development Strategy (IRDS)	To obtain evidence of actions being undertaken to fulfil the principals of inclusiveness and leaving no one behind.
Minutes and attendance lists for advisory bodies- CAGs/NDCC/PDCC/DDCC	To obtain evidence of conducting business and levels of participation and the composition
Reports from CSOs on 7NDP/SDGs	To obtain information on their reviews on the 7NDP and national Budgets
Annual progress Report for the 2017 of the 7NDP	Evidence that a review was conducted and the findings in the report
Zambia SDGs coordination Framework	Mechanisms put in place for SDGs implementation in the country
UNDG-Mainstreaming-the-2030-Agenda-Reference-Guide-Final-1-February-2016	For Criteria
African Charter for Statistics 2009	For criteria
Addis Ababa Action Agenda of the Third International Conference on Financing for Development (Addis Ababa.	For criteria
The 2030 Agenda	For criteria

Appendix 3: List of Interviewees

Institution	Interviewee (s)	Purpose
Ministry of National Development Planning	Director Development Planning	Development planning in place, integration of SDGs , Assessment of the 7NDP to the SDGs, policy integration systems in place
	Principal Planner	
	CAGs Coordinator	Information on the operation of the Advisory bodies
	Director Monitoring and Evaluation	Obtain information on M & E process and their status for the SDGs
	Assistant Director Development Cooperation	Information on aid management
Central Statistics Office	National Coordinator	To obtain information on mechanisms in place for data, its quality and any major challenges in executing their role and development of the indicator framework.
	Assistant Director	
	Statistician	
	Research Officer	
Ministry of Finance	Principal Budget Analyst	Data on resource mobilisation, budgeting processes and challenges faced.
	Budget Analyst	
Decentralisation Secretariat	Director	To under understand the relationship of SDGs and Decentralisation and the status of implementation
Non-Governmental Organisation Coordinating Council (NGOCC)	Executive Director Programs Manager	To obtain information on the role/participation of this institution in the 7NDP and SDGs
Civil Society for Poverty Reduction (CSPR)	Executive Director	To obtain information on the role/participation of this institution in the 7NDP and SDGs
Policy Monitoring and Research Center	Researchers	To obtain information on the role that the Institution has been playing in the sensitisation and raising awareness on the 7NDP and SDGs to institutions and the general public.
Zambia Revenue Authority	Director Research Assistant Director Research	Resource mobilisation strategies in place and challenges
Ministry of Justice	Director HR	To get data and status of bills that are supposed to be enacted, to get information on whether strategies have been aligned to the SDGs/7NDP
	M & E specialist	

	Human Rights Analyst	and their participation horizontal policy coherence.
	Principal legal officer	
United Nations	United Nations Country Team	Understand the role of UN in supporting Zambia SDG implementation
Parliament	Chairperson SDG parliamentary caucus Chair of National economy, trade and labour matters	Understand the oversight role parliament will be playing in SDG implementation
Southern Provincial Administration	Senior Planner	Role played by the Provincial Administration in the 7NDP/SDG processes, whether plans have been reviewed to reflect the SDGs
Central Provincial Administration	Assistant Director Principal planner	Role played by the Provincial Administration in the 7NDP/SDG processes, whether plans have been reviewed to reflect the SDGs
Lusaka Provincial Administration	Assistant Director Planning	Role played by the Provincial Administration in the 7NDP/SDG processes, whether plans have been reviewed to reflect the SDGs
Copperbelt Provincial Administration	Principal Planner	Role played by the Provincial Administration in the 7NDP/SDG processes, whether plans have been reviewed to reflect the SDGs
Livingstone City Council	Assistant Director Planning Social Economics Planner	Role played by the Provincial Administration in the 7NDP/SDG processes, whether plans have been reviewed to reflect the SDGs
Choma Municipal Council	Acting Director Planning	Role played by the Provincial Administration in the 7NDP/SDG processes, whether plans have been reviewed to reflect the SDGs
Sinazongwe District Council	District Planning Officer Environmental Planner	Role played by the Provincial Administration in the 7NDP/SDG processes, whether plans have been reviewed to reflect the SDGs
Ndola City Council	Director Planning District Planning Officer	Role played by the Provincial Administration in the 7NDP/SDG processes, whether plans have been reviewed to reflect the SDGs
Masaiti District Council	Social Economic Planner	Role played by the Provincial Administration in the 7NDP/SDG processes, whether plans have been reviewed to reflect the SDGs
Kapiri Mposhi District Council	SCDO	Role played by the Provincial Administration in the 7NDP/SDG processes, whether plans have been reviewed to reflect the SDGs
Kabwe Municipal Council	DPO	Role played by the Provincial Administration in the 7NDP/SDG processes, whether plans have been reviewed to reflect the SDGs

Appendix 4: SDG 14 Analysis.

SDG 14 Target	Relevant to Zambia? YES/NO	Show where/how 7NDP or 7NDP Implementation Caters for target if relevant.
14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution	Yes	Result Area 7. Strategy No.1(b) page 28: -Catchment delineation and protection of water pollution is best managed at catchment level in a multispectral manner.
14.2 By 2020, sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and	Yes	Result Area 1. Strategy 1: -Improve production and productivity by being climate smart as indicated in part (a).

take action for their restoration in order to achieve healthy and productive oceans.		
14.3 Minimize and address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels	No	
14.4 By 2020, effectively regulate harvesting and end overfishing, illegal, unreported and unregulated fishing and destructive fishing practices and implement science-based management plans, in order to restore fish stocks in the shortest time feasible, at least to levels that can produce maximum sustainable yield as determined by their biological characteristics.	Yes	Result Area 1.Table 3.2: Item (e).page 8- Fisheries and Aquaculture Development. -Capture fisheries production and productivity using sustainable methods increased.
14.5 By 2020, conserve at least 10 per cent of coastal and marine areas, consistent with national and international law and based on the best available scientific information	Yes	Result Area 1: Strategy 1: Improve Production and productivity: climate smart as indicated in part (a).
14.6 By 2020, prohibit certain forms of fisheries subsidies which contribute to overcapacity and overfishing, eliminate subsidies that contribute to illegal, unreported and unregulated fishing and refrain from introducing new such subsidies, recognizing that appropriate and effective special and differential treatment for developing and least developed countries should be an integral part of the World Trade Organization fisheries subsidies negotiation ¹⁶	Yes	Policy formulation and review; fiscal Policy on page 42 of 7NDP; No.(d) eliminate subsidies which contribute to illegal unreported and unregulated fishing, (though not captured in Implementation Plan).
14.7 By 2030, increase the economic benefits to small island developing States and least developed countries from the sustainable use of marine resources, including through sustainable management of fisheries, aquaculture and tourism	Yes	Result Area 1. Strategy No.2 -Improve access to finance for production and exports to apply (a) to (d) fisheries and aquaculture.

14.a Increase scientific knowledge, develop research capacity and transfer marine technology, taking into account the Intergovernmental Oceanographic Commission Criteria and Guidelines on the Transfer of Marine Technology, in order to improve ocean health and to enhance the contribution of marine biodiversity to the development of developing countries, in particular small island developing States and least developed countries	Yes	Result Area 1. Strategy 1 (e): -Aquaculture Development and (f) research and development promotion: Development of the subsector will be achieved through R and D.
14.b Provide access for small-scale artisanal fishers to marine resources and markets	Yes	Result Area 1. Strategy No.2 (d) -Business development services provision Result Area 1.Strategy No.3 -Enhance agriculture value chains
14.c Enhance the conservation and sustainable use of oceans and their resources by implementing international law as reflected in the United Nations Convention on the Law of the Sea, which provides the legal framework for the conservation and sustainable use of oceans and their resources, as recalled in paragraph 158 of “The future we want”	No	

Appendix 5: SDG Targets not reflected in the 7NDP

SDG	Target	Narration
3	3.5	Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol
8	8.10	Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all.
10.5		Improve the regulation and monitoring of global financial Markets and institutions and strengthen the implementation of such regulations.
10.6		Ensure enhanced representation and voice for developing countries in decision making in global international economic and financial institutions in order to deliver more effective, credible, accountable and legitimate institutions.
12.1		Implement the 10 year framework of programmes on sustainable consumption and production, all countries taking action, with developed countries taking the lead, taking into account the development capacities and capabilities of developing countries
12.6		Encourage companies, especially large and transnational companies to adopt sustainable practices and to integrate sustainability information into their reporting cycle.
12.7		Promote public procurement practices that are sustainable, in accordance with national policies and priorities.
15.4		By 2030, ensure the conservation of mountain ecosystems including their biodiversity, in order to enhance their capacity to provide benefits that are essential for sustainable development.

15.8	By 2020, introduce measures to prevent the introduction and significantly reduce the impact of invasive alien species on land and water ecosystems and control to eradicate the priority species.
16.8	Broaden and strengthen the participation of developing countries in the institutions of global governance.
17.7	Promote the development, transfer, dissemination and diffusion of environmentally sound technologies to developing countries on favourable terms, including on concessional and preferential terms as mutually agreed.
17.9	Enhance international support for implementing effective and targeted capacity-building in developing countries to support national plans to implement all the SDGs, including through North-South, South-South and triangular cooperation.
17.12	Realize timely implementation of duty-free and quota-free market access on a lasting basis for all least developed countries, consistent with World Trade Organization decisions, including by ensuring that preferential rules of origin applicable to imports from least developed countries are transparent and simple, and contribute to facilitating market access
17.19	By 2030, build on existing initiatives to develop measurements of progress on sustainable development that complement gross domestic product, and support statistical capacity-building in developing countries

Appendix 6: Planned vs Actual Number of Advisory Bodies formed and number of meeting held

PLANNED										ACTUAL AS PER SAMPLE					
Programme	Programme outputs	Output indicator	Baseline	Plan target	2017	2018	National	Copperbelt		Central province		Lusaka		Southern	
								Ndola	Masaiti	Kabwe	Kapiri Mposhi	Lusaka	L/stone	Choma	
Review and operationalise consultative structures	CAGs at national, provincial levels operational	No. of CAGs operational at National level	0	5	5	0	5/5	2017/18	2017/18	2017/18	2017/18	2017/18			
		No. of CAGs operational at Provincial level	0	50	50		-	5/5	-	5/5	5/5	5/5			
		Number of Sub Committees operational at District level.	0	550	550		-	0/5	0/5	0/5	0/5	-	0/5	0/5	
		Number of meetings	National: 0	20	4	4	2/5	-		-		-		-	
			Provincial: 0	200	40	40		0/4	-	0/4	0/4	1/4	0/4	0/4	
CAGs Administrative Framework operationalised	CAGs Administrative Framework operationalised	District: 0	2200	440	440	440		0/4	0/4	0/4	0/4	-	0/4	0/4	
		Ward: 0	32,480	6,496	6,496	6,496		-	-	-	-	-	-	-	
		CAGs Administrative Framework	0	1	1	0	0	-		-		-		-	

Notes: Calculation of the number of CAGs operational 5 pillars=5 CAGs at national level, 5 pillars/CAGs x 10 provinces =50 CAGs at provincial level, 5 pillars x 110 districts =550 CAGs at district level. Calculation of number of meetings per year: 5 CAGS x 4 =20 meetings in 5 years (20/5 =4 meetings yearly), 10 CAGs x 4 meetings =40 meetings at provincial level, 110 districts x 4 meetings in year=440 meetings at district level. 6496 meetings/4 meetings =1,624 WDCs.

