



PODER LEGISLATIVO
Cámara de Senadores



Supporting Parliamentary Scrutiny of Public Spending to Achieve the SDGs

Accelerating Progress on Agenda 2030: Good Practices for Parliamentary Action

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[#ParlAmericasSDG](#)

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Topics

Institutional presentation

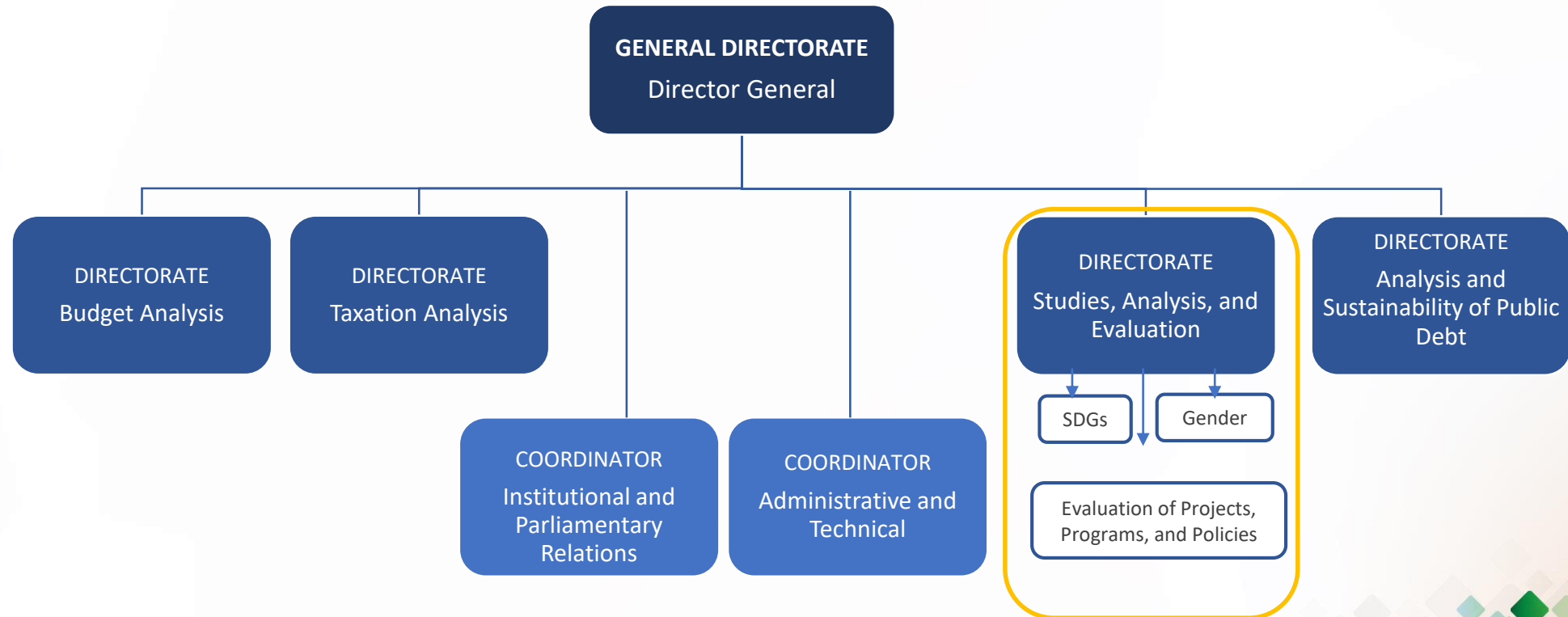
- Institutional presentation of the OPC
- Functions of the Directorate of Studies, Analysis, and Evaluation (DEAE, by its Spanish initials)

Budgetary evaluation of the SDGs

- DEAE activities in the framework of SDG analysis
- Selection of SDGs to analyze
- Methodology for SDG budget identification
- Example of analysis
- Final considerations

Budget Office of the Congress (OPC)

- The Budget Office of the Congress of the Nation of Argentina (OPC, by its Spanish initials) was created by [Law N ° 27.343](#) of 2016. It is a decentralized body of the Congress with the basic mission of providing technical assistance to the parliament in fiscal analysis and oversight.



DEAE Activities related to the SDGs

- Methodology for identifying budget allocations related to the SDGs

<https://www.opc.gov.ar/2019/05/16/identificacion-presupuestaria-ods/>



- Report on budgetary evaluation of **SDGs 6 & 7**

<https://www.opc.gov.ar/2019/09/23/evaluacion-presupuestaria-de-los-objetivos-del-desarrollo-sostenible-ods-6-y-7/>

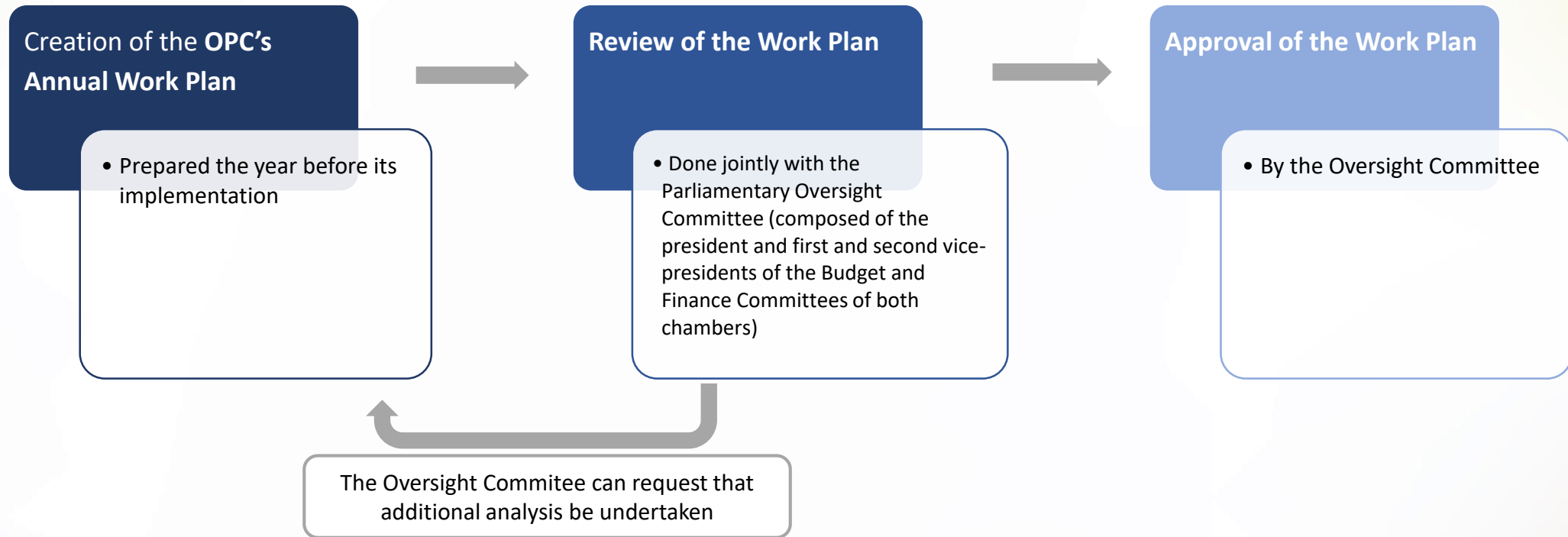
- Reports in the process of being drafted:

- Budgetary evaluation of **SDG 11**
- Budgetary evaluation of **SDG 12**
- Budgetary evaluation of **SDG 15**
- Budgetary evaluation if **SDG 17**



- Budget Report for 2020: describes progress on SDGs within the Budget Law.

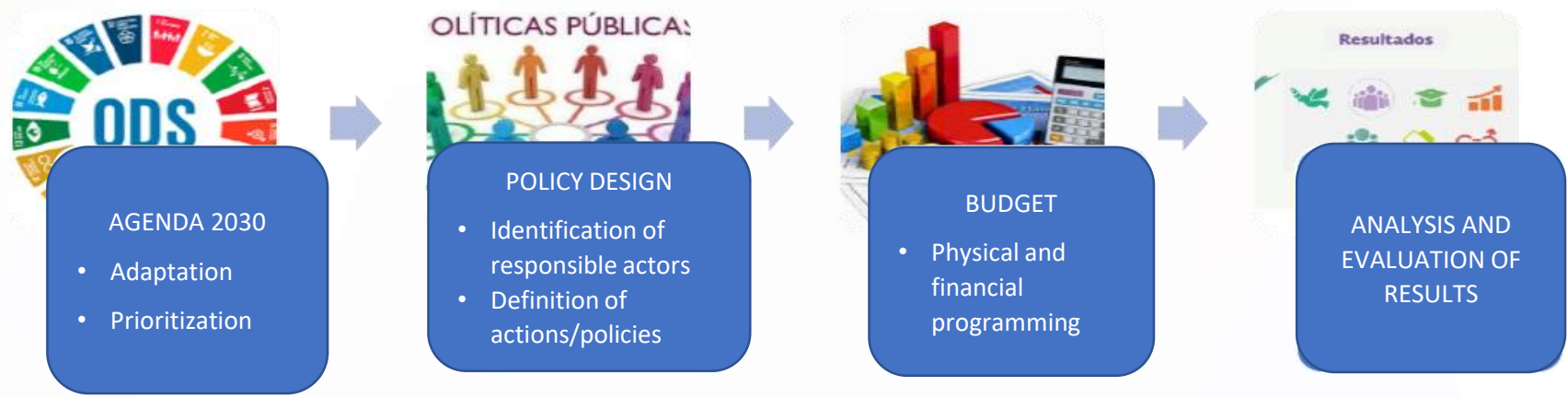
Selection of SDGs to analyze in 2019



- The **2019 Annual Work Plan** provided for budgetary evaluation reports on the SDGs covered at the **2018 High-Level Political Forum**.

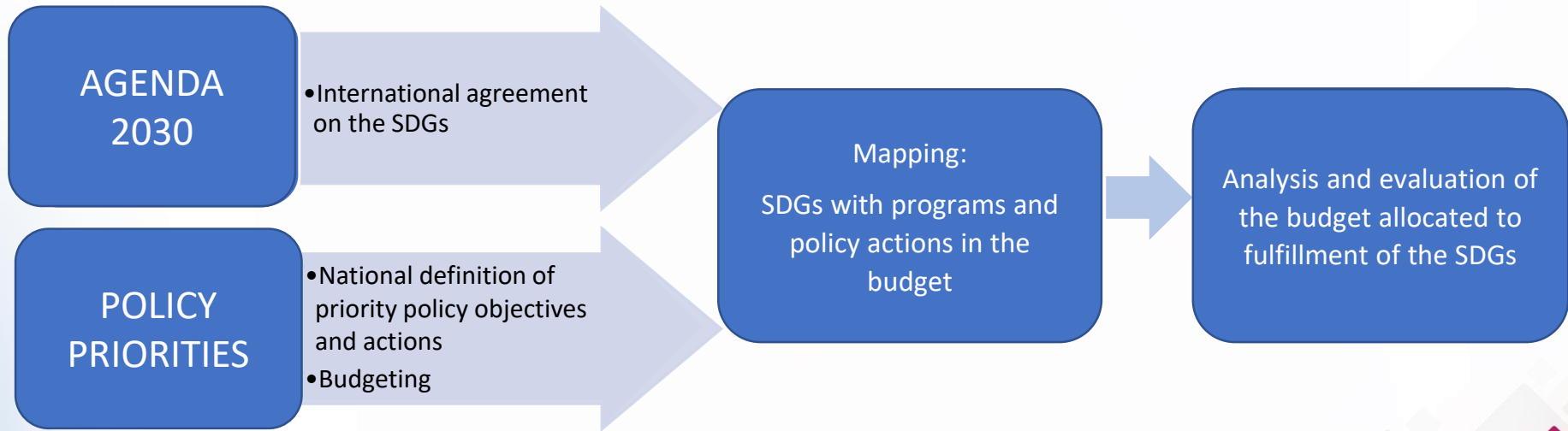
Methodology for budgetary identification of the SDGs

- Theoretical case I: Policy design based on the SDGs



Can identify **planned spending** on actions **related to** or based on fulfillment of the **SDGs from policy design.**

- Theoretical case 2: Mapping SDGs with national policy actions



The definition of priorities and **policy design** can be **independent of or precede** commitments made through the **2030 Agenda**

Methodology for SDG budgetary identification

- ❑ **Objective:** analyze consistency between spending decisions outlined in national budget planning and the Sustainable Development Goals.
- ❑ **Budget area:** National Public Administration (APN, by its Spanish initials).
- ❑ **Strategy:** in the APN, the actions and related interactions are organized through the **program budget** technique. In linking the SDGs and the budget, **all programmatic openings** are considered (jurisdiction – entity – program – subprogram – activity – project – work) and, if applicable, certain budget lines by item of expenditure, from the records of the Integrated Financial Information System (e-SIDIF, by its Spanish initials).
- ❑ Linkage occurs at the **SDG target** level.

Methodology for SDG budgetary identification

- The SDGs are recognized as **indivisible and transversal in nature**. This requires consideration of all involved agencies and the types of contributions of each program/activity to the SDG targets.

- Types of **jurisdiction**

Responsible jurisdictions

- Those designated by the National Council for the Coordination of Social Policy (CNCPS)
- Closely linked to the SDGs through their institutional policy mandate
- Are responsible for the re-orientation or broadening of policy to advance in reaching these, as well as for the monitoring of and follow-up on indicators defined for their oversight

Co-responsible jurisdictions

Jurisdictions that, not having been identified as responsible by the Executive Branch, include within their programs actions related to the targets, contributing directly or indirectly to their achievement

- Types of **expenditures**

Direct spending

Public interventions that directly address the population defined in the target, or its purpose is directly linked to it

Indirect spending

If the defined population is not the direct beneficiary of the program, or if the program generates the conditions for another program to contribute to the SDG target

Ex. SDG 6: Clean water and sanitation

Target 6.1: By 2030, achieve universal and equitable access to safe and affordable drinking water for all.

Additional considerations	
Central activities	NO
Debt interest	NO
Programs with external financing	By objective
Transfers to businesses and trust funds	By objective

Financial dimension

Description of the program				
Promotes rational, integral, equitable, and multiple use of water resources with consideration to their preservation and improvement.				
Responsible jurisdiction	Jurisdiction	Body	Program	Accrued expense
Responsible jurisdiction	Ministry of the Interior, Public Works, and Housing	Ministry of the Interior, Public Works, and Housing	Sustainable development of the Matanza- Riachuelo basin	2,969.8
			Water resources	1,179.1
		Financial assistance to public companies	1,450.1	
		National Body of Water Works and Sanitation	Technical/financial assistance and development of sanitation infrastructure	2,500.4
Co-responsible jurisdiction	Treasury obligations	Treasury obligations	Financial assistance to public companies to finance capital expenditures	4,278.8

Program disaggregation	
Implementation of water infrastructure works in Norte Grande	392.6
Program for water and sanitation services development - Plan Belgrano (BID N°4312/ OC-AR)	23.7
Water infrastructure in Norte Grande (BID N° 2776 OC/AR)	152.9
Execution of sanitation infrastructure works in Norte Grande – phase II (CAF N° 8640)	417.4
Program for water and sanitation services development - Plan Belgrano. Bilateral- AFD	25.8
TOTAL	1,179.10

* AI 30/06/19

Physical dimension

Indicator	Unit of measurement	2018	2019
Improvement in drinking water service	New home with connection	11.316	71.461

Ex. SDG 6: Clean water and sanitation

Target 6.1: By 2030, achieve universal and equitable access to safe and affordable drinking water for all.

From the analysis by program, can determine **total spending related to each target.**

	2018			2019		
	Initial credit Millions \$	Accrued Millions \$	Implementation %	Initial credit Millions \$	Accrued Millions \$	Implementation %
Direct spending	20,278.8	21,766.4	107.3%	25,485.3	12,378.3	48.6%
Indirect spending	3,042.8	6,051.8	198.9%	696.0	1,420.4	204.1%

*As of 30/06/19

Additional considerations

An assessment of the efficiency of the spending and its ability to achieve the proposed objectives requires movement towards **results-based budgeting.**

Global budget análisis of the SDGs must consider when a program, project, or activity contributes to more than one target.

Cannot lose sight of the multiplicity of actors involved in the achievement of the SDGs (provinces, municipalities, private sector).




Final considerations

Budget evaluation of the SDGs seeks to:

- Provide timely and reliable tools that allow for budget evaluation of Argentina's progress towards fulfilling the SDGs.
- Support parliamentary debate with technical tools that facilitate interpretation of the initiatives generated by Congress or the Executive Branch that make use of public resources.
- Promote transparency and strengthen accountability for the public, as OPC reports are available for the general public on its website.

How have SDG budgetary evaluation reports been used?

- The Human Rights Observatory of the Senate and the Agenda 2030 Observatory of the Chamber of Deputies have shown a strong interest in these reports.
 - According to OPC web statistics, the SDG budgetary evaluation reports are among the most consulted reports (both at the local and international levels).
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OPC

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DEL CONGRESO

THANK YOU

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