

**PUBLIC SECTOR AUDIT AND THE STATE'S  
RESPONSIBILITY TO 'LEAVE TO 'LEAVE-NO-ONE  
BEHIND': THE ROLE OF INTEGRATED  
DEMOCRATIC ACCOUNTABILITY**

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## **Public Sector Audit and the State's Responsibility to 'Leave No-One Behind': The Role of Integrated Democratic Accountability**

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### **Abstract:**

Achieving the United Nations (UN) Sustainable Development Goals (SDGs) at country and local levels – and ensuring ‘no one is left behind’ - requires that nation states commit to solving complex social and societal challenges through collaborative, democratic means. Technocratic and bureaucratic procedures alone are insufficient. In addition to satisfying international actors, governments must discharge integrated democratic accountability through inclusive stakeholder engagement with and between diverse and locally embedded social actors and institutions. Democratic accountability requires recognising and preserving social complexity and plurality mediated through public dialogues between actors and institutions. Concurrently, global initiatives like the SDGs offer opportunities for the UN’s member states to show their sincerity to international principles and standards while engaging with local practices that promote democratic means of resolution and policy implementation.

This research analyses how public sector audit can potentially support and hold a government accountable for its international pledges to SDGs, including stakeholder engagement. In India the public sector auditor has proactively undertaken a performance audit on that government’s ‘preparedness to implement SDGs’. This research demonstrates how the government is held accountable for its policies and actions on SDGs, through analysing the interrelated actions of India’s two key democratic institutions – the Supreme Audit Institution and Public Accounts Committee. We make recommendations for improving state accountability for SDGs through national level policies, mechanisms and processes of stakeholder engagement and dialogues.

At an international level, we argue for the UN to develop more effective mechanisms to hold governments accountable for policies and progress on their SDG commitments. Such mechanisms could include regular progress and performance audits and monitoring both nationally and internationally. These could contribute to improved leadership and integrated policy-making across layers and levels within a nation state. We also highlight the areas for further research.

**KEYWORDS:** Sustainable Development Goals (SDGs); Accountability; Supreme Audit Institutions (SAIs); Deliberative Democracy.

# Public Sector Audit and a State's Responsibility to 'Leave No-One Behind': The Role of Integrated Democratic Accountability

## 1. INTRODUCTION

In the flush of the new (21<sup>st</sup>) century, the United Nations (UN) launched the Millennium Development Goals (MDGs), aiming to address key development challenges and reduce poverty globally by 2015. While these goals were partially met, in a more 'ambitious post-2015 development agenda'<sup>1</sup>, the UN announced 17 Sustainable Development Goals (SDGs) 'to promote prosperity while protecting the planet', with a by-line 'leave no one behind' (LNOB).<sup>2</sup> As with the prior MDGs, all 193 UN member states pledged to achieving SDGs by 2030 (UN General Assembly, 2015), promising to ensure economic, social and environmental sustainability, and to do so by giving voice to citizens as stakeholders.<sup>3</sup> Abhayawansa et al. (2021) argue that achieving SDGs requires leadership and vision, integrated policy-making, institutional coordination, stakeholder engagement and progress reviews. Nevertheless, more than six years into the 15-year deadline to achieve SDGs, different countries' SDG voluntary national reports (VNRs) show that these national commitments progressed only slowly. Few VNRs include baseline data for all SDGs and/or the 169 targets (Abhayawansa et al., 2021) questioning how progress can be measured. In addition, achieving the SDGs requires renewed dialogues with citizens to meet the challenge to LNOB. The COVID-19 pandemic too has added urgency to the implementation of the principle of LNOB, yet Partners for Review (2020) note the glossy VNRs espouse principles only and a lack of systematic multisector approaches to address this vital issue.

Abhayawansa et al. (2021, p. 2) confirm the challenges in developing SDG strategies, and they recommend that: "government accountability processes are critical to the national implementation of SDGs". If the aspirations and pledges for achieving SDGs are not to mimic the partial success of MDGs, more is needed in addition to the UNs procedural activities of asking member states to produce the annual VNRs and organising the annual High-Level Political Forums (HLPFs<sup>4</sup>). Active encouragement of monitoring and stakeholder engagement across national and international levels is key to both supporting and holding governments accountable for their commitments. For emerging economies, such as India in our case, global programmes such as the SDGs further present opportunities to meet the aspirations of its global governance roles by engaging and demonstrating sincerity towards international standards (Arora, 2018), including discharging integrated democratic accountability that is argued to have both the transparent procedural systems and enhanced dialogic capacities such as stakeholder engagement and inclusivity (Goodin, 2008; Weber, 2003). In this research we examine and analyse how public sector audit can aid the development of integrated democratic accountability in both its dialogic and procedural forms within an emerging economy that has the aspirations for securing prominence and seats in global governance institutions.

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<sup>1</sup> See: <https://www.un.org/millenniumgoals/>.

<sup>2</sup> See: <https://unsdg.un.org/2030-agenda/universal-values/leave-no-one-behind>. The goals and more detail are available here: <https://www.un.org/sustainabledevelopment/>.

<sup>3</sup> For an excellent background on the organisations and processes that led to SDGs, see Bebbington and Unerman (2018).

<sup>4</sup> See: <https://sustainabledevelopment.un.org/hlpf>

Guillán Montero & Le Blanc (2019) noted Supreme Audit Institutions' (SAIs') valuable SDG monitoring role in developing frameworks and independently and proactively auditing “the preparedness for implementation of SDGs in their national context” and through these, nudging “national governments into action by providing constructive recommendations at an early stage” (International Organization of SAIs (INTOSAI) & IDI, 2019, p. 8). Our research examines one such SAI – India’s Comptroller and Auditor General (CAG) – to ascertain ‘how do SAIs aid the development of integrated democratic accountability in both its dialogic and procedural forms within an emerging economy’? We recognise past global failures in meeting MDGs and (see, for example, Jain et al., 2021) critiques of the effectiveness of India’s legislative efforts to spur corporate social responsibility (CSR) initiatives, but we also note the Indian government’s bold claims and credentials<sup>5</sup> of being the world’s largest democracy (Guha, 2017), making it an ideal site to examine the conceptualisation, meaning and operationalisation of integrated democratic accountability.

In analysing public sector audit’s role in aiding governmental democratic accountability (in this case for national commitments, the SDGs), we explore two particular audit/monitoring processes and structures in India that are critical to a government achieving the SDGs. In 2019, the Indian CAG – an independent constitutional body – undertook a performance audit which critiqued both the slowness and preparedness of the Indian government to develop processes to measure SDG progress and the preferencing of certain voices in SDG consultations. The second key structure is the constitutionally established and empowered Public Accounts Committee (PAC) (see composition below) which is the Parliamentary recipient of the CAG’s reports and holds the government to account. While India’s government pledged to achieve the SDGs at an international forum, we argue that its successful achievement of the SDGs to a greater extent depends on monitoring through both domestic and international democratic accountability mechanisms. We build on Abhayawansa et al. (2021) and highlight the important proactive role of SAI monitoring which, in conjunction with others, is among the key mechanisms to hold governments to account for pledges to achieve the SDGs. Our evidence shows SAIs should not just undertake performance audit on their government’s preparedness, but that, if intents and promises are to be followed by results SAIs should also undertake performance audits of claims in the VNRs submitted by the governments to the UN and HLPF. One of our research respondents (7) while a bit apprehensive, overall was positive:

*An auditing implementation of SDGs is going to be a tough task globally... SAI India has been... interacting with experts... researchers and have been involved in the international thought process. Now... it will have to come out with something concrete. But, yes, the [government] intent is certainly there. The effort is certainly there. I would say that maybe the future holds a lot of scope and a lot of promise...*

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<sup>5</sup> “Indian democracy is not a choice, it is way of life” - statement made by the Indian Minister for External Affairs in a webinar on International Day of Democracy organised for "Independent India@75: Democratic Traditions", <https://timesofindia.indiatimes.com/india/indian-democracy-is-not-a-choice-it-is-way-of-life-says-jaishankar/articleshow/86238402.cms> - accessed February 14 2022.

Our research suggests many of the procedural shortcomings identified by the SAI have been ameliorated. However, the second arm of democratic accountability, the dialogic accountability is poor due to (in)visible silences and the largely performative VNRs (and several other SDG related document) which deflect attention to government ‘successes’, rather than serving as opportunities for reflexive, critical learning and dialogic engagements. The role of SAIs is crucial not just in directing attention to the shortfall effects of procedural accountability but also towards facilitating gradual change to the dialogic conditions required for more inclusive and integrated democratic accountability.

The paper progresses by outlining the literature on government accountability and democracy (including the roles of NGOs, the CAG and PAC) to frame our theoretical arguments and evidence. We articulate a ‘middle-range thinking’ viewpoint (Broadbent & Laughlin, 2014; Laughlin, 1995) to analyse the social potentialities of the engagement of public audit in sustainable development and government accountability. Second, we describe our research methodology and context, including SAIs’ crucial role in the achievement of SDGs. Our evidence shows examples of formal accountability processes, before we compare and contrast procedural and dialogic democratic accountability and how the Indian CAG assists in realising the promise that ‘no-one is left behind’. The final section includes a discussion and conclusion, limitations, and opportunities for future research on how SAIs can aid the development of integrated democratic accountability in both its procedural and dialogic forms within an emerging economy which proclaims its democracy and global aspirations.

## **2. ACCOUNTABILITY AND DEMOCRACY**

Briefly, we present the underpinning conditions and social practices that inform accountability as a construct which intersects with sustainable development, institutions of democracy, and audit. Our engagement with the literature illuminates the social conditions forming the empirical setting of our research and signposts the potentialities of integrated democratic accountability that SAIs can enhance with their involvement in support of a government’s pledges regarding the SDGs. First, we challenge the traditional procedural perspective of democracy and government accountability (Baynes, 1996; Castoriadis, 1997) by introducing an alternative – a dialogic perspective (Bohman, 1996; Brown, 2009; Brown & Dillard, 2013; Dryzek, 2000). Next, we highlight the complex contextual and relational conditions that shape democratic accountability and which can cause paradoxes and tensions within government-led procedures and processes to achieve SDGs (Brown, 2009; Mulgan, 2000; N. C. Roberts, 2002; Unerman, 2010). Thirdly, we show that in complex and pluralistic settings, SAIs and PACs (and other actors) are uniquely placed to influence and contribute to government policies, processes and outcomes.

### **2.1 Accountability relations as dialogue rather than procedure**

Accountability is a joint social activity embedded in the social process of dialogues – a give and take of reasons (Brown & Dillard, 2013; J. Roberts, 1991) initiated in and about a specific social context (Hopwood et al., 2010; J. Roberts & Scapens, 1985). Such accountability applies to both the process and the outcome of dialogue, taking on multiple meanings (Sinclair, 1995). Accountability incorporates processes embedded in conditions that may enable certain outcomes and constrain others. These processes offer a platform and opportunities within a social space for influencing government, but studies also show that such processes can also silence and exclude certain actors. For instance, Burchell et al. (1985), argued that capitalists’

representations of ‘value-added’ in accounting for sustainability created the illusion of common interests, despite these representations singling out and privileging particular agents. Similarly, governments’ pledges to achieve the SDGs may fail if market-related practices and capitalist worldviews are subtly prioritised over the view of those traditionally marginalised and ‘left behind’ (Bebbington & Unerman, 2020). In our study, the social space of accountability intersects with SDGs, public audit, and democracy – where several actors influence the forms and possibilities of accountability. This interplay of agency (in giving an account) with social structures (rules and resources of communication, influence, and legitimation) is ongoing as it occurs within networks of related actors and institutions. Dialogue, a social system produced by the interplay of agency and structure, reframes and brackets accountability (Dryzek, 2000; Mulgan, 2000; N. C. Roberts, 2002). Public dialogue thus merges two social capabilities crucial to established cooperation: actors’ ongoing accountability processes and actors’ capacities and willingness to engage in communicating within the public sphere (Box et al., 2001; Norton, 2007). Yet this dialogue can falter. As a further example of the preferencing of particular voices in accountability discharge, Morin (2016) notes how certain French parliamentary processes in respect of SAI performance audit recommendations provide the façade of government’s listening without consequent accountability mechanisms and actions. These processes designed for accountability discharge give citizens a “false sense of security” that their democratic views are being upheld, yet government remains silent and inactive on SAI recommendations that they find inconvenient (Morin, 2016, p. 123). Such accountability processes rather exclude and silence structures designed to enhance democracy.

Accountability (as a mechanism and structure) requires comprehensible and intelligible communication that includes and answers others’ objections, recognising that democracy surfaces paradoxes and conflicting aims that require moderating through shared meaning (Bourmistrov & Mellemevik, 2002; Brown & Dillard, 2013; Unerman, 2010). For example Bourmistrov & Mellemevik (2002) highlight the unintelligibility of local body accounting reports to citizens. These are produced to comply with central government demands, but the process is not useful for democratic decision-making and accountability.

To ameliorate exclusion, the social action of accountability should be cooperative rather than solely an apparatus and appeal to practices. Within dialogue, shared meaning is created cooperatively with all actors – addressing complexity and plurality - and to new situations and contexts. These social practices measure accountability in terms of its ongoing accomplishments. Hence, mutual expectations and dialogic accountability work in two distinct ways in social exchange: as bases for coordinating actions and as means for challenging and sanctioning other actors when coordination falters. From this framework of expectations, accountability bracketing can generalise from specific contexts to new situations to establish general expectations and shared meaning. Dialogic public accountability (giving an account/social agency) is therefore both a normative ideal for intelligible dialogue within cooperative forms of social action and as a test for democratic legitimacy. When applied to a contribution to dialogue, accountability would make known all views. But in a stronger sense, accountability would be the norm of dialogue ensuring that all actors participate effectively in deliberations and hold each other accountable. Such strong, dialogic accountability provides legitimacy to judgements and decisions, especially in the public sphere (Bohman, 1996; Schmitter & Karl, 1991) and especially where the

historical contexts and cultural imaginaries shape divergences (Gramsci, 1971; Lee & Cassell, 2008).

## **2.2 The embeddedness of accountability: social complexity, cultural pluralism and social inequalities**

Holding a government to account for its SDG pledges and development of SDG-related policies and programmes while 'LNOB' exposes the challenges of socially-embedded accountability. Challenges derive from two main issues: 1) wide political and socio-economic worldviews are manifest in the field of government accountability - perspectives that cannot be taken lightly or ignored; and 2) governments make choices in developing their understanding of those perspectives as they explore new potentialities and further insights (Broadbent & Laughlin, 2014; Laughlin, 1995), in this case for achieving SDGs at national level.

The contextual conditions of accountability relations between a government's international SDG pledges and its local achievements may enable or disable meaningful deliberations between related actors. Scholars call for a careful consideration of the social complexity of contextualising democratic structures and institutions. Habermas (1992), for instance, formed his theory of deliberative politics from a set of social facts, the most important of which is 'unavoidable social complexity', arising from democracy's inability to organise society as a whole "for the simple reason that democratic procedure must be embedded in contexts it cannot itself regulate" (Habermas, 1992, p. 305). He argues that social actors coordinate their everyday activities via communication mechanisms and by accepting claims made. Discourse thus becomes a social mechanism for coordinating action, and "the frame or categorical scaffolding that serves to order particular situations need to be agreed explicitly" (Habermas, 1989).

Thus, defining accountability (the giving of an account), its normative presuppositions, and the informal and formal means by which it is best realised in modern democracies, requires an understanding of the social factors currently impacting the possibilities of such accountability. These factors are embedded in the rules and resources that form social structures and include: cultural pluralism – producing potentially deep and persistent moral conflicts; large social inequalities – making it difficult for many to participate effectively in public decisions; and social complexity – necessitating the revision of what constitutes a forum for the functioning of accountability to include large dispersed public spheres (Bohman, 1996; Habermas, 1989). In this research we utilise India as a case study. As an established and claimed to be the world's largest democracy (Guha, 2017; Varshney, 1998), we argue that India is a prime research site to analyse democratic processes and accountability due to its long-standing cultural and religious pluralism, deep social inequalities, and social complexity (Wada Na Todo Abhiyan, 2017). In this case, we expect that democratic accountability will develop and evolve in rather different forms and ways than it may do in a more homogeneous environment marked by fewer inequalities or complexities.

## **2.3 The role of public audit in political/democratic deliberations: the potential to make a difference**

Prior research suggests that accounting processes and practices have a key role in helping entities develop more sustainable operations as well as providing inputs to sustainable development (Bebbington & Unerman, 2018, 2020; Hopwood et al., 2010). Accounting practices potentially enable systematic identification and interlinking of economic, social and environmental costs and benefits of strategies,

policies, actions and outcomes (Burritt & Schaltegger, 2010), for decision-making. Thus, accounting should assist in ensuring both dialogic and procedural accountability that can deal with social complexity. In this study we analyse the intersection of accounting practices, specifically public sector audit and its role in aiding the development of integrated democratic accountability in both its dialogic and procedural forms.

We argue that the role of independent public auditors in the architecture, maintenance and sustenance of accountability in the intersection of sustainable development and democratic institutions at a country level is crucial. Considering the potential of meaningful deliberations and the contextual conditions where accountability occurs, public auditors are called to utilise high-quality judgement and their specialised knowledge, skills, professionalism, relationships, and authority to enable accountability. Examples of the political impact of auditors' work in democracies are evident in the UK, where a new regime made operational by the then Audit Commission required local governments to publish comprehensive performance reporting. James & John (2007) find that voters punish incumbents in local governments that perform poorly. Similarly, Bradbury & Scott (2015) find that local government incumbent re-elections are impacted by variances between actual audited performance and from audited budgeted performance. The budget described in their New Zealand research is a Long Term Plan that is developed through stakeholder engagement and is subject to SAI audit. In James & John (2007) and Bradbury & Scott (2015), we observe that audit can impact democratic processes. In India too, it is claimed that CAG reports influenced the result of national elections (Rai, 2014). Critical to public sector accountability is the SAIs' close relationship with the parliamentary institution through the PAC. PACs are common in Westminster-type arrangements (Jacobs et al., 2010) (as in India) where, despite variance, they always comprise Members of Parliament from both the ruling and opposition parties (Stapenhurst et al., 2005).<sup>6</sup> As oversight committees, PACs were initially concerned purely with public finance; however, they now also analyse SAIs performance reports and sometimes undertake their own (Jacobs et al., 2010). Stapenhurst et al. (2005) analyse the success of PACs across Commonwealth parliaments, noting their catalytic role in ensuring governments implement their policy decisions. Indeed, Khan & Hoque (2016) argue that both Bangladesh's (India's neighbouring country) PAC members and CAG were responsible for successful reforms to improve parliamentary scrutiny.

Collectively, literature calls for accountability that extends beyond merely procedural solutions to greater dialogic democracy in achieving SDGs and bringing about social change which 'LNOB' (Brown, 2009; Brown & Dillard, 2020). There are calls for critical reflection and humility from leaders; to extend beyond technocratic mention, monitoring, measuring, reporting and reinforcing capitalism, to more participatory, democratic and inclusive approaches (Partners for Review, 2020). These will preference cooperative communication and action. We also argue that public audit, specifically the SAI, can have a role in holding a government to account for its international commitments on the SDGs and thereby supporting the move to institutionalisation of integrated democratic accountability.

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<sup>6</sup> In India's case the PAC comprises seven members of the Rajya Sabha (the Council of States or upper house in India's bicameral parliament) and fifteen members from the Lok Sabha (the House of the People/ lower house) including the Chairperson.



### 3. METHODOLOGICAL UNDERPINNINGS AND RESEARCH CONTEXT

To ascertain the role of SAIs in aiding the development of integrated democratic accountability in both its dialogic and procedural forms within an emerging economy, we adopted a case study method, utilising India as a single case due to the Indian CAG's performance audit of the government's SDG pledge and India's claims of a unique democratic structure (Varshney, 1998). This qualitative study, including document analysis and interviews, facilitated a deeper understanding of the crucial role of SAIs within a complex and pluralist society (Lee & Humphrey, 2017), as have other single case studies of public auditors (e.g. Bringselius, 2014; English, 2007; Hay & Cordery, 2021; Khan & Hoque, 2016; Morin, 2016). Our research design fostered a 'middle range thinking' (see: Broadbent & Laughlin, 2014; Laughlin, 1995) approach that informed both the prior theorisations of our study and the empirical investigation and analysis. We recognise that there are "no comprehensive approaches" (Laughlin, 1995, p. 76) of theory and methodology that could support the argument we are presenting in this study based on the empirical insights of our study. The role of accountability in society is, after all, not a context-free phenomenon. Therefore, we sought to navigate existing literature on the social functioning of accountability in a democratic architecture by setting conceptual markers that would aid as a skeletal theorisation. The dialogic and procedural nature of accountability (as discussed above) became a cornerstone in reviewing prior knowledge of the relational and contextual conditions relevant to our study. We then gathered meaningful insights to elaborate on our conceptual markers. The methods of data collection and analysis are respectfully built on this approach. In doing so, we were receptive to interesting and unusual empirical insights that prompted a critique of democratic accountability, while the need to carefully consider the conditions that constrain deliberations and interactions in meeting the SDG commitments enhanced our understanding of the prior literature. Our empirical evidence suggests that the role of SAIs is crucial in bringing about social change and facilitating an integrated democratic accountability in this context.

While under the umbrella of a larger research project, this study progressed relatively independently: nevertheless, we utilised the Principal Investigator's (and one co-author's) strong embeddedness in India as well as their social capital (with several governmental, private and not-for-profit sector agencies) to assist in soliciting research participants. The Covid-19 pandemic impacted fieldwork, with all interviews held via electronic means (Microsoft Teams, Zoom) from September 2020-June 2021. We also found that a small number of actors were unwilling to be interviewed; others were more guarded in their answers to us. When added to those who were more open to interview, these responses were to be expected, as interviewees' opinions are ultimately tied to their own subjective realities (Laughlin, 1995). It was our task to further understand these realities and the complexities within the context in which people operated. Additionally, Laughlin (1995) recognises that individuals use language in many different ways and thus we drew on both written and spoken accounts to inform and elaborate our skeletal theorisation.

All co-authors participated in all interviews, some of which included multiple interviewees. Before and afterwards, correspondence was exchanged, including provision of non-public materials which participants believed would aid our analysis. Table 1 summarises the types of participants and the length of each interaction (names of people and entities have been anonymised where possible). The research team

identified and arranged access to all the key research participants based on extensive desk research on the role of respondents in their respective organisations and their engagement with SDGs processes in India and internationally. We were successful in arranging access to and conducting interviews with senior officials in the Indian CAG office, and particularly those who have been involved in the development and signing the India's SDGs preparedness report. In addition, we successfully arranged access and conducted interviews with a wide range of respondents, including representatives of the UN agencies and civil society organisations that are working closely with and supporting the senior executives of the think tank responsible for developing policies and programmes on SDGs in India.

Our interview questions were guided by literature on SDGs, CSR in India, and public audit, although semi-structured questions allowed participants to discuss other important aspects and supplementary questions that arose. Ethical approval was obtained from the appropriate committee at the authors' university, and all interviews were recorded and transcribed before being analysed against the research question and concepts used. Pre- and post-interview reflections, frequent researcher meetings, and notes enhanced the quality of forthcoming interviews and subsequent analysis.

**Table 1: Interviewee identifier and time**

| # | Organisational type                  | Identifier  | # of interviewees | Time    |
|---|--------------------------------------|---|-------------------|---------|
| 1 | Agency1                              | NGO pushing for dialogic democracy in budget/accountability in India      | 3                 | 71 mins |
| 2 | Agency2                              | SDG program specialist at UN agency in India                              | 1                 | 54 mins |
| 3 | NITI Aayog (Agency2 staff deputised) | Aspirational districts specialist   | 1                 | 38 mins |
| 4 | Agency3                              | NGO pushing for dialogic democracy in legislation/accountability in India | 1                 | 76 mins |
| 5 | Office of the CAG                    | Responsible team for SDG audit activity                                   | 9                 | 65 mins |
| 6 | Office of the CAG                    | Environmental audit specialist  | 1                 | 85 mins |
| 7 | Office of the CAG                    | Environmental audit specialist  | 1                 | 66 mins |
| 8 | Office of the CAG                    | Environmental audit specialist  | 1                 | 61 mins |

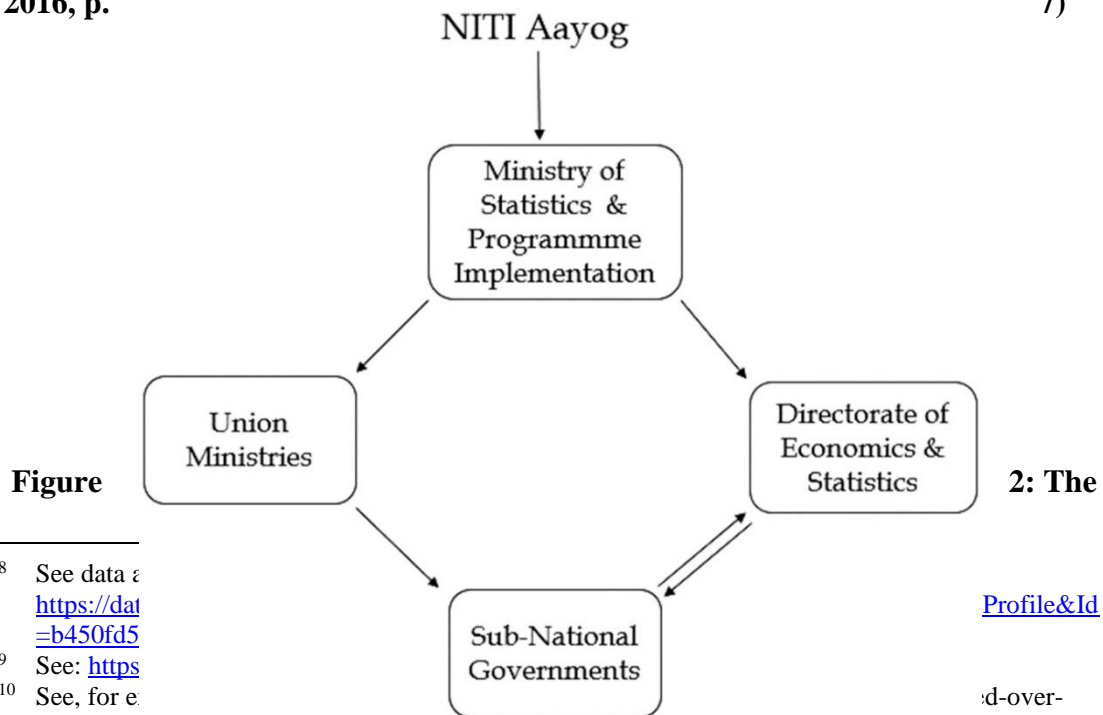
We chose India as a case study due to its democratic claims and credentials along with long standing constitutional institutions, active engagement with CSR and sustainability over many years (Arora & Puranik, 2004; Bergman et al., 2019), its active contribution (and influencing of) the development and finalisation of the global SDG agenda at the UN<sup>7</sup>, its claim of a strong and continuing commitment to SDGs,

<sup>7</sup> India was member of a 30-member Open Working Group (OWG) constituted by the UN General Assembly in 2013 for preparing a proposal on the SDGs and proactively contributed and shaped the development and finalization of SDGs.

and the Indian CAG's focus on contributing to and encouraging audits of SDG initiatives globally (Inamdar & Dadhe, 2017) (see next section). Although the World Bank ranks India as a lower-middle-income country, it has grown considerably in the last three decades.<sup>8</sup> Nevertheless, while since 1990, the percentage of the population at the national poverty line has halved (from 45.3% to 21.9%), in the same period, the percentage of income share held by the lowest 20% of the population has reduced from 8.9% to 8.1%. Income disparity remains high, and a local Indian umbrella NGO, Wada Na Todo Abhiyan (WNTA) (2017), notes the societal marginalisation of the poor and other groups discriminated against. Further, despite improvements, India retains a corruption perception index of 40/100, placing it 86/180 on Transparency International's list.<sup>9</sup> Nevertheless, the Government's Strategy for India@75 (2022 is the 75<sup>th</sup> anniversary of India's independence as a nation) (NITI Aayog, 2018) states an intention to eradicate corruption by improving financial and non-financial reporting and auditing systems. India also struggles with poor environmental performance as evidenced in its role in reducing the COP-26 goals regarding coal use.<sup>10</sup>

While India's national government is committed to achieving the SDGs, it acknowledges this demands support from all levels of government, private sector, and civil society (Lok Sabha Secretariat, 2017). Thus, as shown in Figure 1, it established a Think Tank – the National Institution for Transforming India, Government of India (NITI Aayog) to collaborate with the Ministry of Statistics and Programme Implementation (MoSPI), map ministries and relevant SDG schemes to develop a vision, strategic and action plans (See Figure 1 and 2). India is a federal republic with state and local government structures beneath the central government (this includes 28 states and 8 union territories, further disaggregated into more than 700 districts and 664,369 villages, as of 2019). Each state/union territory (UT) operates a legislature with a degree of autonomy. However, states/UTs are encouraged to work in the national interest while also working in their local interests by operating in a 'cooperative federalist' manner (NITI Aayog & UN, 2019).

**Figure 1. SDG Implementation: Institutional Structure in India (Janardhanan, 2016, p. 7)**



<sup>8</sup> See data at <https://data.b450fd5>

<sup>9</sup> See: <https://>

<sup>10</sup> See, for example, <https://www.reuters.com/world/india/coal-at-cop26-but-real-villain-was-climate-injustice>

## Indian Approach to Localising the SDGs (Partners for Review, 2020, p. 34)



Monitoring and measurement is a key UN SDG strategy. Nevertheless, collecting and compiling appropriate data are challenging (Abhayawansa et al., 2021). Development Alternatives (2016) outlined India's shortcomings, including one-off or long periods between surveys (such as a census), lack of specific data to monitor SDG achievement, no data disaggregation for states/UTs, and often a lack of transparency and understandability (see also Southern Voice, 2020). Hence, while India's statistical capacity is deemed relatively strong internationally (Development Alternatives, 2016), it initially shared other nations' challenges in SDG monitoring. MoSPI was commissioned to develop a National Indicator Framework (NIF) to capture the data and monitor the progress of SDGs and associated targets. These statistical indicators increasingly provide disaggregated SDG data. The SDG India Index (SDGII) initially had 62 indicators (NITI Aayog & UN, 2018); SDGII 2.0 now has 100 indicators, covering 54 of SDG targets and 16 goals (indicators for SDG 17 are not yet available) (NITI Aayog & UN, 2020). Nevertheless, Respondent 2 noted that the number of indicators measured varies by state/UT, with Respondent 8 being concerned about unmeasured gaps that will leave some SDG targets and goals unmet nationally. Thus, MoSPI and the UN Resident Coordinator Office in India developed the 'India SDG Dashboard' (a pictorial representation of the NIF – see Figure 3) to coordinate data gathering from various branches of government, to develop capacity in the (State/UT) users and to make the shortcomings and successes visible.<sup>11</sup> The SDGII 2.0 dashboard (NITI Aayog & UN, 2020) encourages 'competition' between states/UTs to achieve

<sup>11</sup> See: <http://www.sdgindia2030.mospi.gov.in/dashboard/>

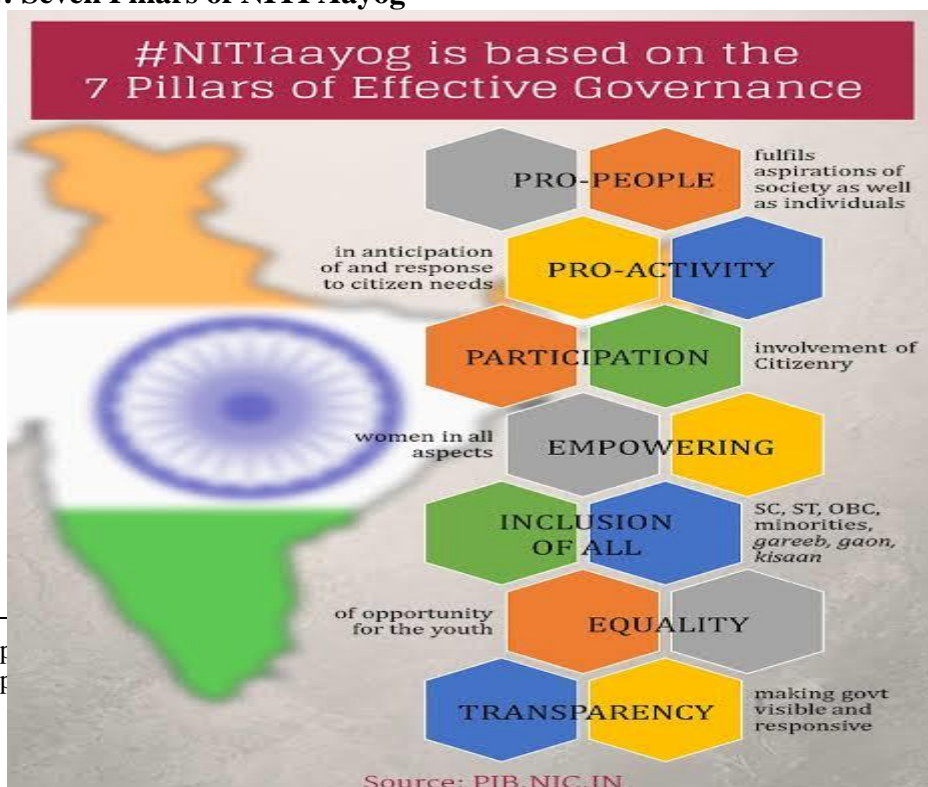
against SDG target indicators ('competitive federalism'). NITI Aayog serves as the government's nodal agency responsible for driving SDG achievement through policy input, including programmes designed for 'effective governance' (See Figure 4). NITI Aayog & UN (2019) states that periodic reports, the NIF and dashboard will 'promote data-driven decision making' which they hope will lead to achieving the SDGs.

**Figure 3: SDG India Index and Dashboard 2020-21<sup>12</sup>**



As of 2019, 23 states/UTs have developed SDG-based vision documents, with a smaller number budgeting against SDGs, or at least recognising the costs and other impacts of state/UT programmes. Consideration is being given to central government grants to incentivise more states to engage with the national government pledges regarding SDGs (NITI Aayog & UN, 2019), although Respondent 8 suggested that further tax reforms would also be needed to broaden the funding base before schemes to lead to greater sustainability could be considered.

**Figure 4: Seven Pillars of NITI Aayog<sup>13</sup>**



<sup>12</sup> <https://p>

<sup>13</sup> <https://p>

NITI Aayog recognises that, in addition to central, state/UT, and local governments, private sector initiatives are required to assist the government to deliver against its SDG pledges; thus CSR can be an effective mechanism to assist change<sup>14</sup>. Since 2013, large profit-making companies in India (including State Owned Enterprises) have been required under Section 135 of the Companies Act, 2013, to spend a minimum 2% of their average net profit on specified CSR activities (Arora et al., 2019; Jain et al., 2021; KPMG & UN Global Compact Network India, 2017). The Securities and Exchange Board of India (SEBI) also requires large listed companies to report against their sustainability practices (NITI Aayog & UN, 2019). Private companies may usefully interact with civil society, and some states have encouraged Public-Private Partnerships (PPPs) to ‘plug development gaps’ (NITI Aayog & UN, 2019). The large industry association Confederation of Indian Industry (2018) celebrates these partnerships as ‘solutions for the world to achieve SDGs’. Charnock & Hoskin (2020) call such approaches to sustainable development ‘metagovernance’, due to the complex governance arrangements nationally between different sectors, different levels of government and also international actors such as the UN. While NITI Aayog & UN (2019) suggest a well-coordinated approach to India achieving SDGs, Southern Voice (2020) notes major institutional coordination challenges due to the great variety of government/state/UT departments, policies, programmes, and projects. Audit critique may assist this call.

#### **4. WHAT IS THE ROLE OF PUBLIC AND NATIONAL AUDITORS IN AIDING THE MOVE TOWARDS INTEGRATED DEMOCRATIC ACCOUNTABILITY?**

SAIs use INTOSAI as a forum to deliberate and develop capabilities, and support and consider new ways of audit to help them achieve their goals (Cordery & Hay, 2020). As an active developer of professional guidance, encouraging knowledge-sharing and cooperative audits for environmental issues and sustainable development (INTOSAI, 2010), INTOSAI used its international congress to endorse SDGs and effective public audit and scrutiny of how governments were preparing to meet their SDG pledges, proposing a member portal to facilitate knowledge sharing (INTOSAI, 2015). In addition, UN Resolutions A/66/209 and A/69/228 evidence UN recognition of INTOSAI’s and SAIs’ roles in ensuring sustainable development, as does the 2015 joint UN-INTOSAI symposium on SAIs’ SDG roles (Guillán Montero & Le Blanc, 2019). INTOSAI’s 2017-22 Strategic Plan prioritised SDG monitoring to ‘make a meaningful independent audit contribution’ to SDGs. Utilising its development arm (INTOSAI Development Initiative (IDI)) and a specialist working group on environmental auditing comprising representatives of SAIs, in 2016 INTOSAI launched an ‘Auditing SDGs’ initiative to support members in conducting performance audits of nations’ preparedness for meeting their SDG commitments. More than 70 SAIs and one sub-national audit office across developing countries have undertaken these performance audits (INTOSAI & IDI 2019), assisted by ISSAI 5130 and ISSAI 5800 (Rajaguguk et al., 2017). Ongoing research by INTOSAI’s Working

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<sup>14</sup> A Parliament of India Report on SDGs in 2017 also mentioned “The possibility of mobilizing financial resources from the private sector and other sources, therefore, needs to be explored. In this direction, in India, there is already in place the concept of Corporate Social Responsibility wherein the corporate houses shoulder some responsibility of socio-economic development in various sectors. Time has come to encourage and incentivize such practices with more focused interventions by the private players to yield better results.” (Lok Sabha Secretariat, 2017, p.12).

Group on Environmental Audit should also lead to further audit guidance for INTOSAI members (Respondent 8).

India's CAG assumed the leadership of a specialist working group and carried out relevant research<sup>15</sup> as recounted by respondent 7:

*We had stakeholder consultation in India where we involved the Executive ... international financing organisations and the auditing community, and we worked together to think of how we could go about auditing SDGs. Thereafter, we actually hosted two workshops which involved more than 20 SAIs and that was... where this co-operative audit actually took off. And at the end of it, more than 70 countries came out with reports on preparedness [to implement the SDGs] which, as you would be aware, were discussed in the HLPF at the UN in July 2019. So, we have had our small contributions in all this.*

The UN (2015) requires SDG monitoring but does not take into consideration and/or demand SAI inputs; therefore, the CAG's (2019) 'preparedness' performance audit has been a surprising mechanism at country level for holding the Indian government to public account for its international SDG pledge. The CAG report calls for necessary funding for achieving SDGs. Globally, these performance audits have improved processes, programmes and structures, both in government and SAIs (Monroe-Ellis, 2018).

It may be argued that India's CAG (its SAI) is well-placed to critique, monitor and audit the government's preparedness and actions to achieve the SDGs. First, the CAG is a constitutional authority, "independent of both the executive and the legislature" (Stapenhurst et al., 2005, p. 6), placing it equal to the Supreme Court (Respondent 5). Over 15 years, the Indian CAG has developed environmental audit expertise. Its authorised performance audits extend beyond monetary values (CAG, 2007, 2020). In 2013, the CAG established the International Centre of Environmental Audit and Sustainable Development (iCED) in Jaipur (India), offering internal training, 2-3 international courses annually, and it seeks to be a 'global centre of excellence'.<sup>16</sup> For example, iCED "hosted Audit Planning Meetings for cooperative performance audit on preparedness for implementation of SDGs in December 2017 for 27 SAIs..." (Anonymous, 2019, p. 12). Further, recognising the need for continuous upskilling required for SDG audit, Respondent 7 confirmed:

*In India we actually have a very robust mechanism where when we look at a performance audit for any major scheme of the government, we ensure that the team which does this audit is trained. At times we involve outside experts which includes private sector experts as well in training these people... I would say that it's both, the digital skills as well as the human skills, which would need to be upgraded as we progress towards achievement of SDGs.*

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<sup>15</sup> India chaired the working group, and took the lead on INTOSAI's Project 2 (to understand "the status of SDG12 [Responsible Consumption and Production] and supporting SAIs in auditing the implementation of plastic waste policies" (INTOSAI Working Group on Environmental Auditing, 2020, p. 7)).

<sup>16</sup> See: <http://iced.cag.gov.in/wp-content/uploads/2014/02/Brochure.pdf>. India's CAG also advises on sustainable working and has taken a lead with other SAIs, such as Jamaica, on 'greening' SAIs. iCED also worked with INTOSAI IDI on the global project on SDG preparedness audits.

The CAG regularly publishes on environmental issues (including its ‘Greenfiles’ newsletter). Twenty years ago it appointed a Deputy Auditor-General Scientific Departments focusing on environmental topics and this department has completed “well over 100 environmental audits” (Anonymous, 2019). In addition to audit risk analysis, the CAG operates an Audit Advisory Board, which collates a wide range of inputs in deciding on performance audit topics. With “any important performance audit, [the CAG] begins with what we call an entry conference, where we inform the government that this is what we propose to audit and this is how we propose to go about it” (Respondent 7). Additionally, when undertaking performance audits now, the CAG also opines on the contribution towards SDGs of that programme (Respondent 8). It is also responsible for auditing NITI Aayog and MoSPI, integral to India having appropriate policies to achieve the SDGs and for monitoring its progress. The CAG has also developed particular expertise in IT audit, operating a similar training centre as iCED (testament to the CAG’s commitment to training as espoused by Respondent 5).<sup>17</sup> Thus, it is unsurprising that the CAG is involved in research within the Asian Organisation of Supreme Audit Institutions (ASOSAI) to develop a model to assist SAIs in leveraging digital/big data to help SDG achievement.<sup>18</sup> Such initiatives are prioritised despite slow progress on a 20-year plan to move India’s public sector reporting to an accrual basis, considered best practice globally.<sup>19</sup> A third reason to utilise this case of India is the recent release of a Consultation Paper by India’s GASB on natural resource accounting. Respondent 7 noted this was a ‘world-first’, and the standard would be a natural precursor to an auditing standard in this area.

#### **4.1 Evidence of integrated democratic accountability**

In answering the question of how SAIs aid the move towards and development of integrated democratic accountability in both its dialogic and procedural forms, we focus on three different actor types. First, we focus on the government, particularly the NITI Aayog, as national nodal agency made responsible by the Prime Minister of India for developing and implementing policies for achieving SDGs at national level, to engage in the global space on SDGs, and to produce VNRs for presenting to the UN HLPFs (NITI Aayog, 2017, 2020). The VNRs are designed to generate and evidence procedural aspects of government accountability.<sup>20</sup> The second actor type critiques and holds government to account; these agents comprise the CAG (2019) and PAC (2021), which, amongst other issues, are concerned by the lack of progress on collecting metrics, the types of metrics used (both procedural matters) and also the poor dialogic democratic accountability in NITI Aayog’s processes.<sup>21</sup> The third actor type is non-governmental, including NGOs/civil society, and the UN agency in India.

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<sup>17</sup> India’s CAG also Chairs the INTOSAI Working Group on IT Audit.

<sup>18</sup> See: <https://www.intosaicommunity.net/user/postdetails/22>. Respondent 5 notes the CAG has been a member of ASOSAI since 1953, chaired the UNs Board of Audit, been external auditor of WHO and other influential global entities.

<sup>19</sup> CAG established the Government Accounting Standards Board (GASB) in 2005 to develop and introduce principle-based accrual accounting (Indian Government Financial Reporting Standards – IGFERS). A roadmap to accrual is undated but five pilot sites exist.

<sup>20</sup> We also considered government department reports (for example, Ministry of Home Affairs, n.d.) and those from specific states (for example, Government of Karnataka, 2019). These also evidenced procedural accountability.

<sup>21</sup> India’s PAC has 14 government and 8 opposition members, one of whom is the Chair. Stapenhurst et al. (2005) note India’s PAC is ‘typical’ in having government accept and implement a majority of their recommendations.



We analysed these actors at the national level, including through interviews and the research by Development Alternatives (2016), who deeply engaged with civil society sector to develop recommendations for government to monitor progress towards SDGs, WDTA (2017) which, similar to the CAG (2019) and PAC (2021), also critiqued poor dialogic democratic accountability by government, and PRS Legislative Research (2021), which provides research support to politicians, tracks legislative activities and publishes information on legislative affairs for key actors as well as for the general public. Our respondents and documentary reviews enabled us to analyse how accountability as an integrated democratic process is being shaped in India through the interplay with international commitments to achieving SDGs at the national level. Democratic accountability relies on strong collaboration in a country of social complexity and diversity, cultural pluralism and social inequalities. First, we consider procedural approaches and in section 4.3, dialogic approaches and critiques.

## 4.2 Procedural democracy and accountability to progress the SDG plan

### 4.2.1 Processes instituted by government and its agency – NITI Aayog

To provide an initial boost to achieving the SDGs, India's Prime Minister launched New India@75 (NITI Aayog, 2018), identifying the need to attend to India's heterogeneous living standards as one way of progressing his government's pledge to achieve the SDGs. A programme named 'Aspirational Districts' sought an integrated approach in health and nutrition, education and agriculture to transform highly under-developed areas through the concerted co-ordination and efforts of relevant ministries and state governments (UNDP, 2020). Respondent 3 noted that initially, real-time monitoring data on these programmes' success was collected, but data update and validation (e.g. household surveys) are now undertaken monthly to use averages and result in fewer discrepancies. This respondent continued:

*...districts are supposed to make district vision plans and identify the low hanging fruits and basically convert schemes. So, convergence is given prime importance in the programme. Then there is competition among districts. Ranking is done every month and districts aspire to get good ranks in sectors... and overall ranking.*

Following injection of funding (largely from private sector CSR funds), higher-ranked districts receive grant allocations, capped at a maximum. Competitive ranking builds on the Prime Minister's term 'collaborative federalism' (between central, state/UT and district government), creating 'competitive federalism', where federalist states/UTs compete on key performance indicators against fellow states/UTs. Respondent 3 commented that sometimes local newspapers cover rankings and "[districts] are very happy when they get good ranks and especially when the money is also involved", suggesting encouraging competition is effective. Respondent 8 also noted it was "a welcome move because that will encourage those states who are falling behind". Nevertheless, in SDG terms, the push to 'low-hanging fruit' may prioritise speed and generalised metrics rather than systemic change. For example, Respondent 2 noted:

*So, we have already achieved one (SDG) target, it's to ensure electricity in all the villages... But having said that, electricity in all villages doesn't mean [electricity] in all houses.*

Appropriate dialogic democratic accountability would not be discharged in the installation of electricity 'in a village', when it does not result in electricity to all dwellings. Such shortcomings reflect Charnock & Hoskin (2020), who note the over-prioritisation of statistics which ignore political feasibility (here, electricity for all is demanding feasibly). Charnock & Hoskin (2020) argue for accounting reports to make such (un)truth claims visible.

Although Covid-19 derailed some SDG progress (NITI Aayog, 2021), Agency2 continues to provide support "to ensure localisation and integration of SDGs" (Respondent 6) as well as the state indicator frameworks, dashboards and to fund semi-annual monitoring by state/UT officials. Localisation provides states/UTs with opportunities to prioritise specific goals within their frameworks, and thus, state-level data has become more readily available down to the district level (Respondent 2). This data and the push for change reflect procedural accountability mechanisms spawned by NITI Aayog as an agent of government.

#### 4.2.2 Processes audited by the CAG and PAC

Previously, the CAG's (2019) performance audit on India's preparedness to implement SDGs critiqued procedural democracy, finding a lack of progress by NITI Aayog, including no roadmap aligned with defined milestones against SDG targets, no vision document, and their lack of mapping of key schemes. Further, MoSPI did not have approval for the NIF or full data to operationalise it. The SDGII 2.0, NIF and incentive payments reflect the ways NITI Aayog and MoSPI have addressed these shortcomings and learned. In response to the PAC's questioning over the past two years, NITI Aayog confirmed it had made numerous procedural changes to deal with CAG's critiques. However, when the PAC (2021) highlighted the CAG's (2019) criticism of the lack of attention to financing and budgeting requirements, NITI Aayog argued these issues were the responsibility of the Ministry of Finance. Nevertheless, NITI Aayog is now undertaking a study conjointly with that Ministry, the Department of Economic Affairs and IMF to 'financialize' achievement of the SDG targets.

As an emerging economy, Niti Aayog (2017) states India is unlikely to gather sufficient resources to fund SDG achievement, with Respondent 7 (from the CAG) noting that funding demands represent a complex calculation and must be dynamic:

*...The work for SDGs and spending for SDGs is typically from four sources. One, is the government at the federal level, second, is the government at the provincial level, third, is the UN and other international multilateral agencies and the fourth, is the private sector. Now ideally speaking... I would say globally, if we really want to have an account of the achievements towards SDGs, there has to be some entity which looks at all these four sources of financing and then compares the results of all these four sources and takes into account the changing context... (For example) the whole set of targets under SDGs and the funding requirements would undergo serious changes because of technology... (For) providing electricity to all... The resource gap which was worked out was with reference to the ...electricity required at the level of technology and at the way the electricity was used in 2015. In India with the LED spread, the requirement of electricity for the same amount of light went down by a sixth. So, if your requirement for lighting goes down by a sixth, your requirement of electricity also goes down, and when you're financing that everything changes. So, we actually need this, kind of, a dynamic working to monitor the requirement spending and the outcomes.*

Further, Respondent 2 argued that increasingly, there is recognition of SDG costs. India now mandates that departmental budget requests must be directly associated with SDGs:

*We have supported [states/UTs] in mapping the budget with SDGs. And now there is a government software where all departments, when they submit... their request for fund allocation in a year they have to map it to SDG indicators. In future I can foresee... there will be a budget which will be SDG based. So, it's like a SDG goal number one XY amount; goal number two YZ amount; so, this will happen in some time, but the preliminary preparations are on the way.*

Budget requirements are one way government and the CAG can push compliance. Respondent 7 (CAG) cited the assistance of the post audit process in bringing about procedural accountability to some extent:

*So, if I were to list some things which... [the CAG] pointed out in our report... on SDGs... what has happened are a few things which are very, very encouraging. We had [in 2019] said that the roadmap was not too good. What has happened is that progress has happened about the roadmap... [now] you will find that the development plans for SDGs have been prepared not only at the national level but they have gone down in some cases up to the village level. Not only that, there have been, the National Indicator Framework... which we felt was not too good, has been revised... So, a major problem which we then had, that to measure the performance we needed baseline data. Now that baseline data to a considerable extent is available. Where it is not available the [government] is working on it. As time passes, the data availability should improve, and we should be able to compare the progress with the baseline data.*

Nevertheless, while the CAG has pushed for greater procedural accountability in these early stages of the SDGs, it does not envisage that it will be called upon to address the government's international accountability processes. Although Respondent 7 opined that independent assurance over SDG data and the dashboard scorings may be desirable, the UNs HLPF on Sustainable Development does not require the VNRs to be audited. Further, as procedural accountability, these processes do not engage our third actor - NGOs/civil society (see section 4.3.2). In addition while some changes have occurred post-the intervention of the CAG, NITI Aayog argued to the PAC (2021) that it was 'too early' to invite CAG monitoring beyond the NIF and SDGII 2.0. However, the PAC plays a pivotal role in deliberative democracy.

### **4.3 Dialogic democratic accountability**

#### **4.3.1 The role of the CAG and PAC and government's response**

The CAG (2019) critiqued NITI Aayog's dialogic democratic accountability. Stakeholder consultations expected to be designed for sustainable and inclusive policy-making and programmes to achieve the SDGs had failed to achieve their aims of cooperative shared meaning due to delays in publishing the consultation outcome reports, a lack of recommendations that could be achieved in a timely manner, and few mechanisms to seek stakeholder feedback. Government (i.e. NITI Aayog) did not address these CAG critiques, requiring the PAC call them to account. Respondent 6 noted the PAC has historically legitimised and raised the profile of CAG reports on environmental issues, enhancing audit outcomes.

This issue was similar to its past actions, as the PAC (2021) reported its displeasure with the dialogic accountability shortcomings identified by the CAG (2019). Over eighteen months, the PAC held five meetings, seeking for each sitting, NITI Aayog's responses to particular issues the CAG (2019) had raised. NITI Aayog argued it had improved its procedures and published its learnings (e.g. NITI Aayog & UN, 2019). It attempted to deflect criticism on dialogic accountability, stating that it has focused on encouraging ministries and states/UTs to raise awareness; it also believed that SDGII 2.0 is "an effective publicity tool at the national and State levels" (CAG, 2020, p. 23). These effectively ignore the requirement to 'LNOB' and to listen to multiple and varied voices.

Unmoved by the weakness in this response, the PAC (2021) further noted its disappointment that NITI Aayog had convened the facilitating ‘multi-disciplinary taskforce’ twice only, despite requirements, since August 2017, that these meetings (designed to increase inclusivity) be convened quarterly. Accordingly, the PAC recommended (amongst others) that government encourage citizen participation and provide detailed guidelines for businesses’ participation as government and business worked towards achieving the SDGs. Again, NITI Aayog’s response was of an aspirational nature, lauding how it had supported NGOs in awareness-raising (as outlined in the VNR), but it did not provide details of whether these interactions had challenged its viewpoints as dialogic accountability would evidence.

The PAC (2021) also challenged NITI Aayog’s state-level activity, highlighting awareness-raising and consultation issues raised by CAG (2019). Yet again, NITI Aayog deflected criticism to states/UTs, despite its Governing Council stating it would “identify key strategies for cohesive action with a whole of Government approach... for synergies which will... take us towards a new era of collaboration and cooperation” (NITI Aayog, 2021, p. xiii). Thus, PAC (2021) called specific states to account on specific SDGs and the lack of progress on the overarching goal to ‘LNOB’.

#### **4.3.2 The role of NGOs/civil society**

Civil society also contributes to India’s democratic accountability. For example, Agency1, an Indian NGO, operates a budget-related portal, it also produces research and encourages citizens to participate in public policy processes at all levels (national, state, district and municipal). They prioritise making data “visually appealing by providing visualisation but also making it easier to understand so that people then get interested and actually engage” (Respondent 1). Agency1 works to enhance state and government budget transparency, as “it’s absolutely essential for democratically elected bodies to actually function [for the people] and budgets become one of the entryways... Unless people participate, you cannot have a voice coming from the ground demanding that the government does better”. As an independent critic of Indian government efforts, their findings on progress towards achieving the SDGs show how dialogic accountability leads to more effective achievement of SDGs at a country level.

*... we have been working largely with the clean energy financial aspects...[for example] we made an assessment of the state budgetary allocations for the various climate mitigation actions [SDG13]. [Where] state actions are designed from the central government framework, the state governments have been very successful in those programmes... they have designed themselves according to the local needs. For example [a subnational government] designed an electric bike programme for the girl students where they are giving the subsidies to the girl students for the electric bike... [which] provided a social benefit to the girl child and also the result led to climate improvement, the emission reduction. (Respondent 1)*

This example highlights not only the need for procedural accountability in designing and delivering effective solutions as well as raising the social mobility of female students who are often disadvantaged in rural areas, but also the way in each SDG is interrelated (Respondent 8).

Yet, the slowness of bureaucratic processes, perhaps due to capacity issues in a socially complex, pluralistic and large country, is challenging. For example, Agency1 uses actual vs budgeted accounts for its citizen-focused analysis, but:

*Yes, the audit is important. CAG actually brings out audit reports, but it's delayed... by at least a year, if not more... And the second thing that's very important is, you know, a lot of these things that are pointed out by the CAG, unfortunately, it gets repeated every year. So auditing is done but I am not very sure the government actually takes it seriously or any of the state governments take it seriously. (Respondent 1.1)*

*Yeah... we keep on referring to the CAG reports on the performances of budgets, which has direct linkages with the government accountability also. (Respondent 1.2)*

Delays and repetitiveness (also highlighted by Agency3) meant these respondents questioned the monitoring frameworks on achieving SDGs. It also means that the work of CAG and PAC needs to continue to force integrated democratic accountability.

## **5. DISCUSSION AND CONCLUSION**

We sought to examine and analyse how public sector audit can aid the development of integrated democratic accountability. We considered democratic processes and accountabilities - procedural (Baynes, 1996; Castoriadis, 1997) and dialogic (Bohman, 1996; Dryzek, 2000). Processes may improve efficiency - our Indian case highlights the development of competitive federalism, its success pinned to 'harvesting low hanging fruits' and financial rewards. Yet, processes deal with complex societal challenges through calculable outputs potentially at the expense of impact and societal change (Brown, 2009). Through both the use of a indices (the NIF and SDGII 2.0 dashboard) and expert input, India's SDG efforts address some of the measurement issues identified by Anhayawansa et al. (2021), and these are raised to another level by the specialisms the CAG has developed (e.g. the iCED). Further, Respondents 6 and 8 agreed that, with pre-set objectives, SDG auditing was a simpler process than many other performance audits where objectives must be developed from 'a blank sheet'. Yet, publication of CAG audits can experience long delays and we ponder whether audits can challenge past abuses or systematically address how SDGs can ensure that 'no-one is left behind'?

Implementing SDGs entails dealing with social complexity, cultural pluralism and social inequalities. Technocratic procedures alone cannot sufficiently capture the need for inclusive public dialogue and comprehensible accounts between diverse and locally positioned social actors (Brown & Dillard, 2013; Burchell et al., 1985; J. Roberts, 1991). Thus, integrated democratic accountability also requires realisation and preservation of social complexity mediated through public dialogue (Dryzek, 2000; N. C. Roberts, 2002) between actors and political institutions. To examine whether this is occurring and the role of public sector audit, we examined input from three different types of actors: government (NITI Aayog, MoSPI, States/UTs etc.), CAG/PAC and NGOs/civil society. NITI Aayog should empower dialogic consultations, but the CAG (2019) found these efforts failed to deliver deliberative democracy. While NITI Aayog initially deflected the CAG's criticism to ministries and local governments, the PAC (2021) has upheld the CAG (2019) findings and

demanding central government undertakes ongoing appraisals of NITI Aayog to reduce such deflection and to hold them to account. NGOs also aid democratic accountability through reports into government (e.g. PRS Legislative Research, 2021) and to a wider public (e.g. Development Alternatives, 2016; KPMG & United Nations Global Compact Network India, 2017; Southern Voice, 2020; WNTA, 2017).

The CAG's (2019) performance audit has been instrumental in aiding the development of integrated democratic accountability in both its dialogic and procedural forms in respect of India's SDG commitments (PAC, 2021). Performance audits can deliver an overview that holds agents to account, and also bring in other voices that may have traditionally been silenced. In this study, we emphasise how, through dialogue (including reports), independent structures (democratic institutions), and concern for democratic engagement with multiple actors (with agency), SAIs can make substantial difference in the context of the intersection of SDGs, democratic institutions and civil society.

Accountability is a relational resource, requiring processes and ongoing dialogue between multiple agents - government, parliamentary institutions (the CAG and PAC) and civil society. In this case study, the CAG and PAC challenge coordination failures, with the PAC demanding reflexive and critical learning. Along with civil society, India's CAG and PAC seek evidence of the intelligibility and inclusivity of NITI Aayog's dialogues in a social context that is characterised by social inequalities, pluralism and diversity (Habermas, 1989, 1992; Varshney, 1998).

In India, the CAG and other actors within this socially complex society have become locations for public deliberations on the government's policies and practices aimed at achieving the SDGs. Building on the concern that governments are not progressing on SDGs (Abhayawansa et al., 2021), we show the important proactive role of SAI monitoring in holding a government to account for its SDG pledges. We highlight SAIs' valuable roles in spurring government action (Guillán Montero & Le Blanc, 2019; INTOSAI & IDI 2019). The challenge is to bring about institutional change in a timely manner that is informed and strengthened by public dialogues, but not constrained by bureaucratic procedures. This tension requires a balance between stability of democracy's organising institutions combined with innovation. India evidences innovation (e.g. 'competitive federalism' and its data analytics) but it remains unclear whether public deliberation of sustainable development in that society's multiple locations (including civil society and business) can be successfully harnessed. In India, integrated democratic accountability remains beset by processes that are slow and have traditionally masqueraded silence rather than true engagement. Nevertheless, audit processes have sought to make visible practices to enhance that accountability (e.g. Rai, 2014). While reticent to critique policy (Hay & Cordery, 2021), our evidence shows one SAI facilitating the balancing of views and directing attention to crucial social and societal issues (see also Rai, 2014).

Our research has limitations, with the small number of interviews challenging the generalisability of the findings into Indian state and local government operations. In addition, while not the main aim of this research, further evidence from civil society and the private sector could have provided alternative views in this heterogeneous society. Nevertheless, we augmented the interviews with intensive document analysis, local embeddedness, knowledge and social capital of a research team member. We also 'tested' our analysis with CAG staff. Doubtless there are many opportunities to augment and extend our findings in similar contexts.

Returning to international accountability and VNRs at the UN HLPFs, we note that India's glossy VNRs are lauded, despite a domestic/national backdrop of multiple

agents challenging 'truth claims'. Local responses to bring about integrated democratic accountability are silenced in these VNRs. For this contestation to be visible internationally, the UN should require VNRs to be audited, especially given SAIs' initial preparedness reporting (e.g. CAG, 2019), and available baseline data. We argue that SAIs have a strong role in ensuring SDG achievement, and that they can address the lack of monitoring that resulted in failed MDGs and some CSR programmes. Our Indian case shows the potential reflexive and critical learning through public dialogues between NITI Aayog/government, the SAI (CAG), PAC, civil society, and the private sector, that led to the government being held to account for its shortcomings in meeting its SDG pledges. For example, with the CAG (2019) critiquing the slowness in developing metrics and aspects of procedural accountability, NITI Aayog & UN (2019) were spurred to localise the SDG agenda, a process helped by the 'competitive federalism'. In addition, CAG (2019) challenged bureaucracy which constrains dialogic accountability through silencing inconvenient voices. The PAC re-emphasised these accountability demands on NITI Aayog which is important given the mantra of the SDGs, to 'LNOB'. Jointly, these actions push for new points of reference accommodating cooperative interpretations of SDGs, by requiring dialogues crucial for integrated democratic accountability. We recognise that India's social complexity, plurality and social inequalities means that further developing dialogic accountability is challenging, particularly given the multi-faceted nature of the SDGs, funding issues and layers of bureaucracy in this, the 'largest democracy in the world' (Guha, 2017; Varshney, 1998).

Middle-range thinking posited by Laughlin (195) informed our methodology as we developed richer insights to the context, managed access to interviewees and data, and navigated silences and biases. Given the wide diversity of observations, middle-range thinking enabled us to understand the individual realities of our interviewees and the documents analysed. Middle-range thinking also enabled us to reflect on the skeletal theorisation of democratic accountability as both dialogic and procedural. Skeletal theorisation allows us to review prior literature on democratic accountability against the empirical context of an emerging economy - India - and its promise to achieve the SDGs. Laughlin (1995, p.82) argues that change occurs in context but an appropriate "approach to critique and change is clearly more complex" than merely applying a high order theory that ignores context. Thus, theorisations in our study were formed as skeletal in order to allow the empirical, contextual detail to make them meaningful. If SDGs are not to falter (as did the MDGs), in addition to continued monitoring, we extend from our Indian context to argue that SAIs must persuade other actors to overcome communication blockages and restrictions to reflexive learning, by identifying biases that may favour the most advantaged members of the public. This would extend SAIs' contributions to the joint action of democratic accountability, steering attention to the impact of social inequalities, and challenging the conditions of communication, its underlying and often implicit assumption, and understandings. Such performance audit practice requires more than merely contesting the delivery of measurable outputs, but also developing and assuring alternative accounts for socially complex, plural and diverse systems. With procedural accountability being insufficient to discharge integrated democratic accountability, SAIs should commit to continuous learning and reopening dialogue to restore accountability's local and embedded character. Then, SAIs can recognise themselves as embedded in larger procedures of structured public dialogue, organised by both formal and informal rules and processes. This could enable SAIs to capture public and institutional attention by framing issues in such a way as to make them comprehensible and intelligible for the



wider public, and to sustain an inclusive dialogue that shapes communication and democratic accountability.

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## **Public Sector Audit and the State's Responsibility to 'Leave No-One Behind': The Role of Integrated Democratic Accountability**

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### **Abstract:**

Achieving the United Nations (UN) Sustainable Development Goals (SDGs) at country and local levels – and ensuring ‘no one is left behind’ - requires that nation states commit to solving complex social and societal challenges through collaborative, democratic means. Technocratic and bureaucratic procedures alone are insufficient. In addition to satisfying international actors, governments must discharge integrated democratic accountability through inclusive stakeholder engagement with and between diverse and locally embedded social actors and institutions. Democratic accountability requires recognising and preserving social complexity and plurality mediated through public dialogues between actors and institutions. Concurrently, global initiatives like the SDGs offer opportunities for the UN’s member states to show their sincerity to international principles and standards while engaging with local practices that promote democratic means of resolution and policy implementation.

This research analyses how public sector audit can potentially support and hold a government accountable for its international pledges to SDGs, including stakeholder engagement. In India the public sector auditor has proactively undertaken a performance audit on that government’s ‘preparedness to implement SDGs’. This research demonstrates how the government is held accountable for its policies and actions on SDGs, through analysing the interrelated actions of India’s two key democratic institutions – the Supreme Audit Institution and Public Accounts Committee. We make recommendations for improving state accountability for SDGs through national level policies, mechanisms and processes of stakeholder engagement and dialogues.

At an international level, we argue for the UN to develop more effective mechanisms to hold governments accountable for policies and progress on their SDG commitments. Such mechanisms could include regular progress and performance audits and monitoring both nationally and internationally. These could contribute to improved leadership and integrated policy-making across layers and levels within a nation state. We also highlight the areas for further research.

**KEYWORDS:** Sustainable Development Goals (SDGs); Accountability; Supreme Audit Institutions (SAIs); Deliberative Democracy.

# Public Sector Audit and a State's Responsibility to 'Leave No-One Behind': The Role of Integrated Democratic Accountability

## 1. INTRODUCTION

In the flush of the new (21<sup>st</sup>) century, the United Nations (UN) launched the Millennium Development Goals (MDGs), aiming to address key development challenges and reduce poverty globally by 2015. While these goals were partially met, in a more 'ambitious post-2015 development agenda'<sup>1</sup>, the UN announced 17 Sustainable Development Goals (SDGs) 'to promote prosperity while protecting the planet', with a by-line 'leave no one behind' (LNOB).<sup>2</sup> As with the prior MDGs, all 193 UN member states pledged to achieving SDGs by 2030 (UN General Assembly, 2015), promising to ensure economic, social and environmental sustainability, and to do so by giving voice to citizens as stakeholders.<sup>3</sup> Abhayawansa et al. (2021) argue that achieving SDGs requires leadership and vision, integrated policy-making, institutional coordination, stakeholder engagement and progress reviews. Nevertheless, more than six years into the 15-year deadline to achieve SDGs, different countries' SDG voluntary national reports (VNRs) show that these national commitments progressed only slowly. Few VNRs include baseline data for all SDGs and/or the 169 targets (Abhayawansa et al., 2021) questioning how progress can be measured. In addition, achieving the SDGs requires renewed dialogues with citizens to meet the challenge to LNOB. The COVID-19 pandemic too has added urgency to the implementation of the principle of LNOB, yet Partners for Review (2020) note the glossy VNRs espouse principles only and a lack of systematic multisector approaches to address this vital issue.

Abhayawansa et al. (2021, p. 2) confirm the challenges in developing SDG strategies, and they recommend that: "government accountability processes are critical to the national implementation of SDGs". If the aspirations and pledges for achieving SDGs are not to mimic the partial success of MDGs, more is needed in addition to the UNs procedural activities of asking member states to produce the annual VNRs and organising the annual High-Level Political Forums (HLPFs<sup>4</sup>). Active encouragement of monitoring and stakeholder engagement across national and international levels is key to both supporting and holding governments accountable for their commitments. For emerging economies, such as India in our case, global programmes such as the SDGs further present opportunities to meet the aspirations of its global governance roles by engaging and demonstrating sincerity towards international standards (Arora, 2018), including discharging integrated democratic accountability that is argued to have both the transparent procedural systems and enhanced dialogic capacities such as stakeholder engagement and inclusivity (Goodin, 2008; Weber, 2003). In this research we examine and analyse how public sector audit can aid the development of integrated democratic accountability in both its dialogic and procedural forms within an emerging economy that has the aspirations for securing prominence and seats in global governance institutions.

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<sup>1</sup> See: <https://www.un.org/millenniumgoals/>.

<sup>2</sup> See: <https://unsdg.un.org/2030-agenda/universal-values/leave-no-one-behind>. The goals and more detail are available here: <https://www.un.org/sustainabledevelopment/>.

<sup>3</sup> For an excellent background on the organisations and processes that led to SDGs, see Bebbington and Unerman (2018).

<sup>4</sup> See: <https://sustainabledevelopment.un.org/hlpf>



Guillán Montero & Le Blanc (2019) noted Supreme Audit Institutions' (SAIs') valuable SDG monitoring role in developing frameworks and independently and proactively auditing “the preparedness for implementation of SDGs in their national context” and through these, nudging “national governments into action by providing constructive recommendations at an early stage” (International Organization of SAIs (INTOSAI) & IDI, 2019, p. 8). Our research examines one such SAI – India’s Comptroller and Auditor General (CAG) – to ascertain ‘how do SAIs aid the development of integrated democratic accountability in both its dialogic and procedural forms within an emerging economy’? We recognise past global failures in meeting MDGs and (see, for example, Jain et al., 2021) critiques of the effectiveness of India’s legislative efforts to spur corporate social responsibility (CSR) initiatives, but we also note the Indian government’s bold claims and credentials<sup>5</sup> of being the world’s largest democracy (Guha, 2017), making it an ideal site to examine the conceptualisation, meaning and operationalisation of integrated democratic accountability.

In analysing public sector audit’s role in aiding governmental democratic accountability (in this case for national commitments, the SDGs), we explore two particular audit/monitoring processes and structures in India that are critical to a government achieving the SDGs. In 2019, the Indian CAG – an independent constitutional body – undertook a performance audit which critiqued both the slowness and preparedness of the Indian government to develop processes to measure SDG progress and the preferencing of certain voices in SDG consultations. The second key structure is the constitutionally established and empowered Public Accounts Committee (PAC) (see composition below) which is the Parliamentary recipient of the CAG’s reports and holds the government to account. While India’s government pledged to achieve the SDGs at an international forum, we argue that its successful achievement of the SDGs to a greater extent depends on monitoring through both domestic and international democratic accountability mechanisms. We build on Abhayawansa et al. (2021) and highlight the important proactive role of SAI monitoring which, in conjunction with others, is among the key mechanisms to hold governments to account for pledges to achieve the SDGs. Our evidence shows SAIs should not just undertake performance audit on their government’s preparedness, but that, if intents and promises are to be followed by results SAIs should also undertake performance audits of claims in the VNRs submitted by the governments to the UN and HLPF. One of our research respondents (7) while a bit apprehensive, overall was positive:

*An auditing implementation of SDGs is going to be a tough task globally... SAI India has been... interacting with experts... researchers and have been involved in the international thought process. Now... it will have to come out with something concrete. But, yes, the [government] intent is certainly there. The effort is certainly there. I would say that maybe the future holds a lot of scope and a lot of promise...*

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<sup>5</sup> “Indian democracy is not a choice, it is way of life” - statement made by the Indian Minister for External Affairs in a webinar on International Day of Democracy organised for "Independent India@75: Democratic Traditions", <https://timesofindia.indiatimes.com/india/indian-democracy-is-not-a-choice-it-is-way-of-life-says-jaishankar/articleshow/86238402.cms> - accessed February 14 2022.

Our research suggests many of the procedural shortcomings identified by the SAI have been ameliorated. However, the second arm of democratic accountability, the dialogic accountability is poor due to (in)visible silences and the largely performative VNRs (and several other SDG related document) which deflect attention to government ‘successes’, rather than serving as opportunities for reflexive, critical learning and dialogic engagements. The role of SAIs is crucial not just in directing attention to the shortfall effects of procedural accountability but also towards facilitating gradual change to the dialogic conditions required for more inclusive and integrated democratic accountability.

The paper progresses by outlining the literature on government accountability and democracy (including the roles of NGOs, the CAG and PAC) to frame our theoretical arguments and evidence. We articulate a ‘middle-range thinking’ viewpoint (Broadbent & Laughlin, 2014; Laughlin, 1995) to analyse the social potentialities of the engagement of public audit in sustainable development and government accountability. Second, we describe our research methodology and context, including SAIs’ crucial role in the achievement of SDGs. Our evidence shows examples of formal accountability processes, before we compare and contrast procedural and dialogic democratic accountability and how the Indian CAG assists in realising the promise that ‘no-one is left behind’. The final section includes a discussion and conclusion, limitations, and opportunities for future research on how SAIs can aid the development of integrated democratic accountability in both its procedural and dialogic forms within an emerging economy which proclaims its democracy and global aspirations.

## **2. ACCOUNTABILITY AND DEMOCRACY**

Briefly, we present the underpinning conditions and social practices that inform accountability as a construct which intersects with sustainable development, institutions of democracy, and audit. Our engagement with the literature illuminates the social conditions forming the empirical setting of our research and signposts the potentialities of integrated democratic accountability that SAIs can enhance with their involvement in support of a government’s pledges regarding the SDGs. First, we challenge the traditional procedural perspective of democracy and government accountability (Baynes, 1996; Castoriadis, 1997) by introducing an alternative – a dialogic perspective (Bohman, 1996; Brown, 2009; Brown & Dillard, 2013; Dryzek, 2000). Next, we highlight the complex contextual and relational conditions that shape democratic accountability and which can cause paradoxes and tensions within government-led procedures and processes to achieve SDGs (Brown, 2009; Mulgan, 2000; N. C. Roberts, 2002; Unerman, 2010). Thirdly, we show that in complex and pluralistic settings, SAIs and PACs (and other actors) are uniquely placed to influence and contribute to government policies, processes and outcomes.

### **2.1 Accountability relations as dialogue rather than procedure**

Accountability is a joint social activity embedded in the social process of dialogues – a give and take of reasons (Brown & Dillard, 2013; J. Roberts, 1991) initiated in and about a specific social context (Hopwood et al., 2010; J. Roberts & Scapens, 1985). Such accountability applies to both the process and the outcome of dialogue, taking on multiple meanings (Sinclair, 1995). Accountability incorporates processes embedded in conditions that may enable certain outcomes and constrain others. These processes offer a platform and opportunities within a social space for influencing government, but studies also show that such processes can also silence and exclude certain actors. For instance, Burchell et al. (1985), argued that capitalists’

representations of ‘value-added’ in accounting for sustainability created the illusion of common interests, despite these representations singling out and privileging particular agents. Similarly, governments’ pledges to achieve the SDGs may fail if market-related practices and capitalist worldviews are subtly prioritised over the view of those traditionally marginalised and ‘left behind’ (Bebbington & Unerman, 2020). In our study, the social space of accountability intersects with SDGs, public audit, and democracy – where several actors influence the forms and possibilities of accountability. This interplay of agency (in giving an account) with social structures (rules and resources of communication, influence, and legitimation) is ongoing as it occurs within networks of related actors and institutions. Dialogue, a social system produced by the interplay of agency and structure, reframes and brackets accountability (Dryzek, 2000; Mulgan, 2000; N. C. Roberts, 2002). Public dialogue thus merges two social capabilities crucial to established cooperation: actors’ ongoing accountability processes and actors’ capacities and willingness to engage in communicating within the public sphere (Box et al., 2001; Norton, 2007). Yet this dialogue can falter. As a further example of the preferencing of particular voices in accountability discharge, Morin (2016) notes how certain French parliamentary processes in respect of SAI performance audit recommendations provide the façade of government’s listening without consequent accountability mechanisms and actions. These processes designed for accountability discharge give citizens a “false sense of security” that their democratic views are being upheld, yet government remains silent and inactive on SAI recommendations that they find inconvenient (Morin, 2016, p. 123). Such accountability processes rather exclude and silence structures designed to enhance democracy.

Accountability (as a mechanism and structure) requires comprehensible and intelligible communication that includes and answers others’ objections, recognising that democracy surfaces paradoxes and conflicting aims that require moderating through shared meaning (Bourmistrov & Mellemevik, 2002; Brown & Dillard, 2013; Unerman, 2010). For example Bourmistrov & Mellemevik (2002) highlight the unintelligibility of local body accounting reports to citizens. These are produced to comply with central government demands, but the process is not useful for democratic decision-making and accountability.

To ameliorate exclusion, the social action of accountability should be cooperative rather than solely an apparatus and appeal to practices. Within dialogue, shared meaning is created cooperatively with all actors – addressing complexity and plurality - and to new situations and contexts. These social practices measure accountability in terms of its ongoing accomplishments. Hence, mutual expectations and dialogic accountability work in two distinct ways in social exchange: as bases for coordinating actions and as means for challenging and sanctioning other actors when coordination falters. From this framework of expectations, accountability bracketing can generalise from specific contexts to new situations to establish general expectations and shared meaning. Dialogic public accountability (giving an account/social agency) is therefore both a normative ideal for intelligible dialogue within cooperative forms of social action and as a test for democratic legitimacy. When applied to a contribution to dialogue, accountability would make known all views. But in a stronger sense, accountability would be the norm of dialogue ensuring that all actors participate effectively in deliberations and hold each other accountable. Such strong, dialogic accountability provides legitimacy to judgements and decisions, especially in the public sphere (Bohman, 1996; Schmitter & Karl, 1991) and especially where the

historical contexts and cultural imaginaries shape divergences (Gramsci, 1971; Lee & Cassell, 2008).

## **2.2 The embeddedness of accountability: social complexity, cultural pluralism and social inequalities**

Holding a government to account for its SDG pledges and development of SDG-related policies and programmes while ‘LNOB’ exposes the challenges of socially-embedded accountability. Challenges derive from two main issues: 1) wide political and socio-economic worldviews are manifest in the field of government accountability - perspectives that cannot be taken lightly or ignored; and 2) governments make choices in developing their understanding of those perspectives as they explore new potentialities and further insights (Broadbent & Laughlin, 2014; Laughlin, 1995), in this case for achieving SDGs at national level.

The contextual conditions of accountability relations between a government’s international SDG pledges and its local achievements may enable or disable meaningful deliberations between related actors. Scholars call for a careful consideration of the social complexity of contextualising democratic structures and institutions. Habermas (1992), for instance, formed his theory of deliberative politics from a set of social facts, the most important of which is ‘unavoidable social complexity’, arising from democracy’s inability to organise society as a whole “for the simple reason that democratic procedure must be embedded in contexts it cannot itself regulate” (Habermas, 1992, p. 305). He argues that social actors coordinate their everyday activities via communication mechanisms and by accepting claims made. Discourse thus becomes a social mechanism for coordinating action, and “the frame or categorical scaffolding that serves to order particular situations need to be agreed explicitly” (Habermas, 1989).

Thus, defining accountability (the giving of an account), its normative presuppositions, and the informal and formal means by which it is best realised in modern democracies, requires an understanding of the social factors currently impacting the possibilities of such accountability. These factors are embedded in the rules and resources that form social structures and include: cultural pluralism – producing potentially deep and persistent moral conflicts; large social inequalities – making it difficult for many to participate effectively in public decisions; and social complexity – necessitating the revision of what constitutes a forum for the functioning of accountability to include large dispersed public spheres (Bohman, 1996; Habermas, 1989). In this research we utilise India as a case study. As an established and claimed to be the world’s largest democracy (Guha, 2017; Varshney, 1998), we argue that India is a prime research site to analyse democratic processes and accountability due to its long-standing cultural and religious pluralism, deep social inequalities, and social complexity (Wada Na Todo Abhiyan, 2017). In this case, we expect that democratic accountability will develop and evolve in rather different forms and ways than it may do in a more homogeneous environment marked by fewer inequalities or complexities.

## **2.3 The role of public audit in political/democratic deliberations: the potential to make a difference**

Prior research suggests that accounting processes and practices have a key role in helping entities develop more sustainable operations as well as providing inputs to sustainable development (Bebbington & Unerman, 2018, 2020; Hopwood et al., 2010). Accounting practices potentially enable systematic identification and interlinking of economic, social and environmental costs and benefits of strategies,

policies, actions and outcomes (Burritt & Schaltegger, 2010), for decision-making. Thus, accounting should assist in ensuring both dialogic and procedural accountability that can deal with social complexity. In this study we analyse the intersection of accounting practices, specifically public sector audit and its role in aiding the development of integrated democratic accountability in both its dialogic and procedural forms.

We argue that the role of independent public auditors in the architecture, maintenance and sustenance of accountability in the intersection of sustainable development and democratic institutions at a country level is crucial. Considering the potential of meaningful deliberations and the contextual conditions where accountability occurs, public auditors are called to utilise high-quality judgement and their specialised knowledge, skills, professionalism, relationships, and authority to enable accountability. Examples of the political impact of auditors' work in democracies are evident in the UK, where a new regime made operational by the then Audit Commission required local governments to publish comprehensive performance reporting. James & John (2007) find that voters punish incumbents in local governments that perform poorly. Similarly, Bradbury & Scott (2015) find that local government incumbent re-elections are impacted by variances between actual audited performance and from audited budgeted performance. The budget described in their New Zealand research is a Long Term Plan that is developed through stakeholder engagement and is subject to SAI audit. In James & John (2007) and Bradbury & Scott (2015), we observe that audit can impact democratic processes. In India too, it is claimed that CAG reports influenced the result of national elections (Rai, 2014). Critical to public sector accountability is the SAIs' close relationship with the parliamentary institution through the PAC. PACs are common in Westminster-type arrangements (Jacobs et al., 2010) (as in India) where, despite variance, they always comprise Members of Parliament from both the ruling and opposition parties (Stapenhurst et al., 2005).<sup>6</sup> As oversight committees, PACs were initially concerned purely with public finance; however, they now also analyse SAIs performance reports and sometimes undertake their own (Jacobs et al., 2010). Stapenhurst et al. (2005) analyse the success of PACs across Commonwealth parliaments, noting their catalytic role in ensuring governments implement their policy decisions. Indeed, Khan & Hoque (2016) argue that both Bangladesh's (India's neighbouring country) PAC members and CAG were responsible for successful reforms to improve parliamentary scrutiny.

Collectively, literature calls for accountability that extends beyond merely procedural solutions to greater dialogic democracy in achieving SDGs and bringing about social change which 'LNOB' (Brown, 2009; Brown & Dillard, 2020). There are calls for critical reflection and humility from leaders; to extend beyond technocratic mention, monitoring, measuring, reporting and reinforcing capitalism, to more participatory, democratic and inclusive approaches (Partners for Review, 2020). These will preference cooperative communication and action. We also argue that public audit, specifically the SAI, can have a role in holding a government to account for its international commitments on the SDGs and thereby supporting the move to institutionalisation of integrated democratic accountability.

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<sup>6</sup> In India's case the PAC comprises seven members of the Rajya Sabha (the Council of States or upper house in India's bicameral parliament) and fifteen members from the Lok Sabha (the House of the People/ lower house) including the Chairperson.

### 3. METHODOLOGICAL UNDERPINNINGS AND RESEARCH CONTEXT

To ascertain the role of SAIs in aiding the development of integrated democratic accountability in both its dialogic and procedural forms within an emerging economy, we adopted a case study method, utilising India as a single case due to the Indian CAG's performance audit of the government's SDG pledge and India's claims of a unique democratic structure (Varshney, 1998). This qualitative study, including document analysis and interviews, facilitated a deeper understanding of the crucial role of SAIs within a complex and pluralist society (Lee & Humphrey, 2017), as have other single case studies of public auditors (e.g. Bringselius, 2014; English, 2007; Hay & Cordery, 2021; Khan & Hoque, 2016; Morin, 2016). Our research design fostered a 'middle range thinking' (see: Broadbent & Laughlin, 2014; Laughlin, 1995) approach that informed both the prior theorisations of our study and the empirical investigation and analysis. We recognise that there are "no comprehensive approaches" (Laughlin, 1995, p. 76) of theory and methodology that could support the argument we are presenting in this study based on the empirical insights of our study. The role of accountability in society is, after all, not a context-free phenomenon. Therefore, we sought to navigate existing literature on the social functioning of accountability in a democratic architecture by setting conceptual markers that would aid as a skeletal theorisation. The dialogic and procedural nature of accountability (as discussed above) became a cornerstone in reviewing prior knowledge of the relational and contextual conditions relevant to our study. We then gathered meaningful insights to elaborate on our conceptual markers. The methods of data collection and analysis are respectfully built on this approach. In doing so, we were receptive to interesting and unusual empirical insights that prompted a critique of democratic accountability, while the need to carefully consider the conditions that constrain deliberations and interactions in meeting the SDG commitments enhanced our understanding of the prior literature. Our empirical evidence suggests that the role of SAIs is crucial in bringing about social change and facilitating an integrated democratic accountability in this context.

While under the umbrella of a larger research project, this study progressed relatively independently: nevertheless, we utilised the Principal Investigator's (and one co-author's) strong embeddedness in India as well as their social capital (with several governmental, private and not-for-profit sector agencies) to assist in soliciting research participants. The Covid-19 pandemic impacted fieldwork, with all interviews held via electronic means (Microsoft Teams, Zoom) from September 2020-June 2021. We also found that a small number of actors were unwilling to be interviewed; others were more guarded in their answers to us. When added to those who were more open to interview, these responses were to be expected, as interviewees' opinions are ultimately tied to their own subjective realities (Laughlin, 1995). It was our task to further understand these realities and the complexities within the context in which people operated. Additionally, Laughlin (1995) recognises that individuals use language in many different ways and thus we drew on both written and spoken accounts to inform and elaborate our skeletal theorisation.

All co-authors participated in all interviews, some of which included multiple interviewees. Before and afterwards, correspondence was exchanged, including provision of non-public materials which participants believed would aid our analysis. Table 1 summarises the types of participants and the length of each interaction (names of people and entities have been anonymised where possible). The research team

identified and arranged access to all the key research participants based on extensive desk research on the role of respondents in their respective organisations and their engagement with SDGs processes in India and internationally. We were successful in arranging access to and conducting interviews with senior officials in the Indian CAG office, and particularly those who have been involved in the development and signing the India's SDGs preparedness report. In addition, we successfully arranged access and conducted interviews with a wide range of respondents, including representatives of the UN agencies and civil society organisations that are working closely with and supporting the senior executives of the think tank responsible for developing policies and programmes on SDGs in India.

Our interview questions were guided by literature on SDGs, CSR in India, and public audit, although semi-structured questions allowed participants to discuss other important aspects and supplementary questions that arose. Ethical approval was obtained from the appropriate committee at the authors' university, and all interviews were recorded and transcribed before being analysed against the research question and concepts used. Pre- and post-interview reflections, frequent researcher meetings, and notes enhanced the quality of forthcoming interviews and subsequent analysis.

**Table 1: Interviewee identifier and time**

| # | Organisational type                  | Identifier  | # of interviewees | Time    |
|---|--------------------------------------|---|-------------------|---------|
| 1 | Agency1                              | NGO pushing for dialogic democracy in budget/accountability in India      | 3                 | 71 mins |
| 2 | Agency2                              | SDG program specialist at UN agency in India                              | 1                 | 54 mins |
| 3 | NITI Aayog (Agency2 staff deputised) | Aspirational districts specialist   | 1                 | 38 mins |
| 4 | Agency3                              | NGO pushing for dialogic democracy in legislation/accountability in India | 1                 | 76 mins |
| 5 | Office of the CAG                    | Responsible team for SDG audit activity                                   | 9                 | 65 mins |
| 6 | Office of the CAG                    | Environmental audit specialist  | 1                 | 85 mins |
| 7 | Office of the CAG                    | Environmental audit specialist  | 1                 | 66 mins |
| 8 | Office of the CAG                    | Environmental audit specialist  | 1                 | 61 mins |

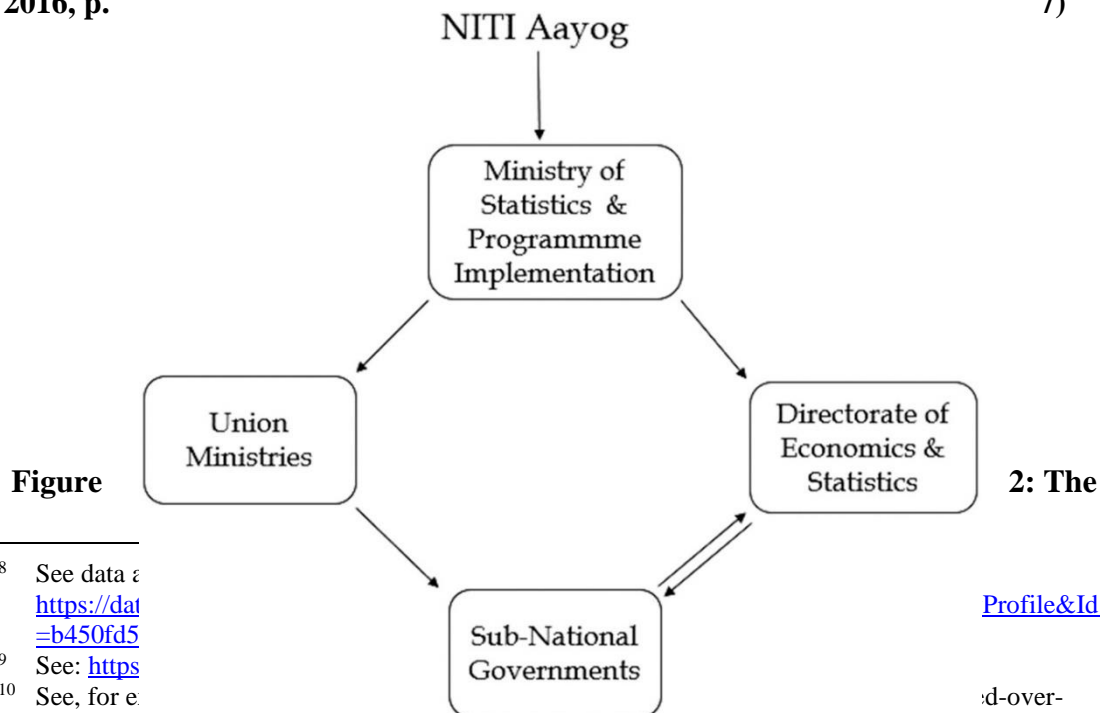
We chose India as a case study due to its democratic claims and credentials along with long standing constitutional institutions, active engagement with CSR and sustainability over many years (Arora & Puranik, 2004; Bergman et al., 2019), its active contribution (and influencing of) the development and finalisation of the global SDG agenda at the UN<sup>7</sup>, its claim of a strong and continuing commitment to SDGs,

<sup>7</sup> India was member of a 30-member Open Working Group (OWG) constituted by the UN General Assembly in 2013 for preparing a proposal on the SDGs and proactively contributed and shaped the development and finalization of SDGs.

and the Indian CAG's focus on contributing to and encouraging audits of SDG initiatives globally (Inamdar & Dadhe, 2017) (see next section). Although the World Bank ranks India as a lower-middle-income country, it has grown considerably in the last three decades.<sup>8</sup> Nevertheless, while since 1990, the percentage of the population at the national poverty line has halved (from 45.3% to 21.9%), in the same period, the percentage of income share held by the lowest 20% of the population has reduced from 8.9% to 8.1%. Income disparity remains high, and a local Indian umbrella NGO, Wada Na Todo Abhiyan (WNTA) (2017), notes the societal marginalisation of the poor and other groups discriminated against. Further, despite improvements, India retains a corruption perception index of 40/100, placing it 86/180 on Transparency International's list.<sup>9</sup> Nevertheless, the Government's Strategy for India@75 (2022 is the 75<sup>th</sup> anniversary of India's independence as a nation) (NITI Aayog, 2018) states an intention to eradicate corruption by improving financial and non-financial reporting and auditing systems. India also struggles with poor environmental performance as evidenced in its role in reducing the COP-26 goals regarding coal use.<sup>10</sup>

While India's national government is committed to achieving the SDGs, it acknowledges this demands support from all levels of government, private sector, and civil society (Lok Sabha Secretariat, 2017). Thus, as shown in Figure 1, it established a Think Tank – the National Institution for Transforming India, Government of India (NITI Aayog) to collaborate with the Ministry of Statistics and Programme Implementation (MoSPI), map ministries and relevant SDG schemes to develop a vision, strategic and action plans (See Figure 1 and 2). India is a federal republic with state and local government structures beneath the central government (this includes 28 states and 8 union territories, further disaggregated into more than 700 districts and 664,369 villages, as of 2019). Each state/union territory (UT) operates a legislature with a degree of autonomy. However, states/UTs are encouraged to work in the national interest while also working in their local interests by operating in a 'cooperative federalist' manner (NITI Aayog & UN, 2019).

**Figure 1. SDG Implementation: Institutional Structure in India (Janardhanan, 2016, p. 7)**



<sup>8</sup> See data at <https://data.b450fd5>

<sup>9</sup> See: <https://>

<sup>10</sup> See, for example, <https://www.reuters.com/coal-at-cop26-but-real-villain-was-climate-injustice>



## Indian Approach to Localising the SDGs (Partners for Review, 2020, p. 34)



Monitoring and measurement is a key UN SDG strategy. Nevertheless, collecting and compiling appropriate data are challenging (Abhayawansa et al., 2021). Development Alternatives (2016) outlined India's shortcomings, including one-off or long periods between surveys (such as a census), lack of specific data to monitor SDG achievement, no data disaggregation for states/UTs, and often a lack of transparency and understandability (see also Southern Voice, 2020). Hence, while India's statistical capacity is deemed relatively strong internationally (Development Alternatives, 2016), it initially shared other nations' challenges in SDG monitoring. MoSPI was commissioned to develop a National Indicator Framework (NIF) to capture the data and monitor the progress of SDGs and associated targets. These statistical indicators increasingly provide disaggregated SDG data. The SDG India Index (SDGII) initially had 62 indicators (NITI Aayog & UN, 2018); SDGII 2.0 now has 100 indicators, covering 54 of SDG targets and 16 goals (indicators for SDG 17 are not yet available) (NITI Aayog & UN, 2020). Nevertheless, Respondent 2 noted that the number of indicators measured varies by state/UT, with Respondent 8 being concerned about unmeasured gaps that will leave some SDG targets and goals unmet nationally. Thus, MoSPI and the UN Resident Coordinator Office in India developed the 'India SDG Dashboard' (a pictorial representation of the NIF – see Figure 3) to coordinate data gathering from various branches of government, to develop capacity in the (State/UT) users and to make the shortcomings and successes visible.<sup>11</sup> The SDGII 2.0 dashboard (NITI Aayog & UN, 2020) encourages 'competition' between states/UTs to achieve

<sup>11</sup> See: <http://www.sdgindia2030.mospi.gov.in/dashboard/>

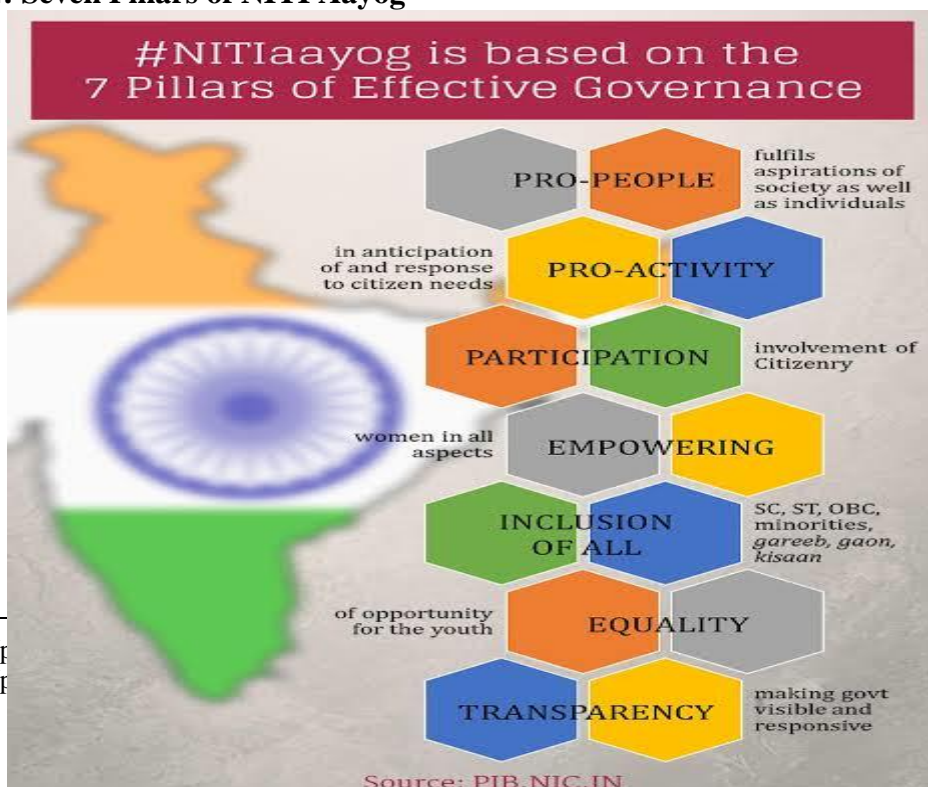
against SDG target indicators ('competitive federalism'). NITI Aayog serves as the government's nodal agency responsible for driving SDG achievement through policy input, including programmes designed for 'effective governance' (See Figure 4). NITI Aayog & UN (2019) states that periodic reports, the NIF and dashboard will 'promote data-driven decision making' which they hope will lead to achieving the SDGs.

**Figure 3: SDG India Index and Dashboard 2020-21<sup>12</sup>**



As of 2019, 23 states/UTs have developed SDG-based vision documents, with a smaller number budgeting against SDGs, or at least recognising the costs and other impacts of state/UT programmes. Consideration is being given to central government grants to incentivise more states to engage with the national government pledges regarding SDGs (NITI Aayog & UN, 2019), although Respondent 8 suggested that further tax reforms would also be needed to broaden the funding base before schemes to lead to greater sustainability could be considered.

**Figure 4: Seven Pillars of NITI Aayog<sup>13</sup>**



<sup>12</sup> <https://pib.nic.in>

<sup>13</sup> <https://pib.nic.in>

NITI Aayog recognises that, in addition to central, state/UT, and local governments, private sector initiatives are required to assist the government to deliver against its SDG pledges; thus CSR can be an effective mechanism to assist change<sup>14</sup>. Since 2013, large profit-making companies in India (including State Owned Enterprises) have been required under Section 135 of the Companies Act, 2013, to spend a minimum 2% of their average net profit on specified CSR activities (Arora et al., 2019; Jain et al., 2021; KPMG & UN Global Compact Network India, 2017). The Securities and Exchange Board of India (SEBI) also requires large listed companies to report against their sustainability practices (NITI Aayog & UN, 2019). Private companies may usefully interact with civil society, and some states have encouraged Public-Private Partnerships (PPPs) to ‘plug development gaps’ (NITI Aayog & UN, 2019). The large industry association Confederation of Indian Industry (2018) celebrates these partnerships as ‘solutions for the world to achieve SDGs’. Charnock & Hoskin (2020) call such approaches to sustainable development ‘metagovernance’, due to the complex governance arrangements nationally between different sectors, different levels of government and also international actors such as the UN. While NITI Aayog & UN (2019) suggest a well-coordinated approach to India achieving SDGs, Southern Voice (2020) notes major institutional coordination challenges due to the great variety of government/state/UT departments, policies, programmes, and projects. Audit critique may assist this call.

#### **4. WHAT IS THE ROLE OF PUBLIC AND NATIONAL AUDITORS IN AIDING THE MOVE TOWARDS INTEGRATED DEMOCRATIC ACCOUNTABILITY?**

SAIs use INTOSAI as a forum to deliberate and develop capabilities, and support and consider new ways of audit to help them achieve their goals (Cordery & Hay, 2020). As an active developer of professional guidance, encouraging knowledge-sharing and cooperative audits for environmental issues and sustainable development (INTOSAI, 2010), INTOSAI used its international congress to endorse SDGs and effective public audit and scrutiny of how governments were preparing to meet their SDG pledges, proposing a member portal to facilitate knowledge sharing (INTOSAI, 2015). In addition, UN Resolutions A/66/209 and A/69/228 evidence UN recognition of INTOSAI’s and SAIs’ roles in ensuring sustainable development, as does the 2015 joint UN-INTOSAI symposium on SAIs’ SDG roles (Guillán Montero & Le Blanc, 2019). INTOSAI’s 2017-22 Strategic Plan prioritised SDG monitoring to ‘make a meaningful independent audit contribution’ to SDGs. Utilising its development arm (INTOSAI Development Initiative (IDI)) and a specialist working group on environmental auditing comprising representatives of SAIs, in 2016 INTOSAI launched an ‘Auditing SDGs’ initiative to support members in conducting performance audits of nations’ preparedness for meeting their SDG commitments. More than 70 SAIs and one sub-national audit office across developing countries have undertaken these performance audits (INTOSAI & IDI 2019), assisted by ISSAI 5130 and ISSAI 5800 (Rajaguguk et al., 2017). Ongoing research by INTOSAI’s Working

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<sup>14</sup> A Parliament of India Report on SDGs in 2017 also mentioned “The possibility of mobilizing financial resources from the private sector and other sources, therefore, needs to be explored. In this direction, in India, there is already in place the concept of Corporate Social Responsibility wherein the corporate houses shoulder some responsibility of socio-economic development in various sectors. Time has come to encourage and incentivize such practices with more focused interventions by the private players to yield better results.” (Lok Sabha Secretariat, 2017, p.12).

Group on Environmental Audit should also lead to further audit guidance for INTOSAI members (Respondent 8).

India's CAG assumed the leadership of a specialist working group and carried out relevant research<sup>15</sup> as recounted by respondent 7:

*We had stakeholder consultation in India where we involved the Executive ... international financing organisations and the auditing community, and we worked together to think of how we could go about auditing SDGs. Thereafter, we actually hosted two workshops which involved more than 20 SAIs and that was... where this co-operative audit actually took off. And at the end of it, more than 70 countries came out with reports on preparedness [to implement the SDGs] which, as you would be aware, were discussed in the HLPF at the UN in July 2019. So, we have had our small contributions in all this.*

The UN (2015) requires SDG monitoring but does not take into consideration and/or demand SAI inputs; therefore, the CAG's (2019) 'preparedness' performance audit has been a surprising mechanism at country level for holding the Indian government to public account for its international SDG pledge. The CAG report calls for necessary funding for achieving SDGs. Globally, these performance audits have improved processes, programmes and structures, both in government and SAIs (Monroe-Ellis, 2018).

It may be argued that India's CAG (its SAI) is well-placed to critique, monitor and audit the government's preparedness and actions to achieve the SDGs. First, the CAG is a constitutional authority, "independent of both the executive and the legislature" (Stapenhurst et al., 2005, p. 6), placing it equal to the Supreme Court (Respondent 5). Over 15 years, the Indian CAG has developed environmental audit expertise. Its authorised performance audits extend beyond monetary values (CAG, 2007, 2020). In 2013, the CAG established the International Centre of Environmental Audit and Sustainable Development (iCED) in Jaipur (India), offering internal training, 2-3 international courses annually, and it seeks to be a 'global centre of excellence'.<sup>16</sup> For example, iCED "hosted Audit Planning Meetings for cooperative performance audit on preparedness for implementation of SDGs in December 2017 for 27 SAIs..." (Anonymous, 2019, p. 12). Further, recognising the need for continuous upskilling required for SDG audit, Respondent 7 confirmed:

*In India we actually have a very robust mechanism where when we look at a performance audit for any major scheme of the government, we ensure that the team which does this audit is trained. At times we involve outside experts which includes private sector experts as well in training these people... I would say that it's both, the digital skills as well as the human skills, which would need to be upgraded as we progress towards achievement of SDGs.*

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<sup>15</sup> India chaired the working group, and took the lead on INTOSAI's Project 2 (to understand "the status of SDG12 [Responsible Consumption and Production] and supporting SAIs in auditing the implementation of plastic waste policies" (INTOSAI Working Group on Environmental Auditing, 2020, p. 7)).

<sup>16</sup> See: <http://iced.cag.gov.in/wp-content/uploads/2014/02/Brochure.pdf>. India's CAG also advises on sustainable working and has taken a lead with other SAIs, such as Jamaica, on 'greening' SAIs. iCED also worked with INTOSAI IDI on the global project on SDG preparedness audits.

The CAG regularly publishes on environmental issues (including its ‘Greenfiles’ newsletter). Twenty years ago it appointed a Deputy Auditor-General Scientific Departments focusing on environmental topics and this department has completed “well over 100 environmental audits” (Anonymous, 2019). In addition to audit risk analysis, the CAG operates an Audit Advisory Board, which collates a wide range of inputs in deciding on performance audit topics. With “any important performance audit, [the CAG] begins with what we call an entry conference, where we inform the government that this is what we propose to audit and this is how we propose to go about it” (Respondent 7). Additionally, when undertaking performance audits now, the CAG also opines on the contribution towards SDGs of that programme (Respondent 8). It is also responsible for auditing NITI Aayog and MoSPI, integral to India having appropriate policies to achieve the SDGs and for monitoring its progress. The CAG has also developed particular expertise in IT audit, operating a similar training centre as iCED (testament to the CAG’s commitment to training as espoused by Respondent 5).<sup>17</sup> Thus, it is unsurprising that the CAG is involved in research within the Asian Organisation of Supreme Audit Institutions (ASOSAI) to develop a model to assist SAIs in leveraging digital/big data to help SDG achievement.<sup>18</sup> Such initiatives are prioritised despite slow progress on a 20-year plan to move India’s public sector reporting to an accrual basis, considered best practice globally.<sup>19</sup> A third reason to utilise this case of India is the recent release of a Consultation Paper by India’s GASB on natural resource accounting. Respondent 7 noted this was a ‘world-first’, and the standard would be a natural precursor to an auditing standard in this area.

#### **4.1 Evidence of integrated democratic accountability**

In answering the question of how SAIs aid the move towards and development of integrated democratic accountability in both its dialogic and procedural forms, we focus on three different actor types. First, we focus on the government, particularly the NITI Aayog, as national nodal agency made responsible by the Prime Minister of India for developing and implementing policies for achieving SDGs at national level, to engage in the global space on SDGs, and to produce VNRs for presenting to the UN HLPFs (NITI Aayog, 2017, 2020). The VNRs are designed to generate and evidence procedural aspects of government accountability.<sup>20</sup> The second actor type critiques and holds government to account; these agents comprise the CAG (2019) and PAC (2021), which, amongst other issues, are concerned by the lack of progress on collecting metrics, the types of metrics used (both procedural matters) and also the poor dialogic democratic accountability in NITI Aayog’s processes.<sup>21</sup> The third actor type is non-governmental, including NGOs/civil society, and the UN agency in India.

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<sup>17</sup> India’s CAG also Chairs the INTOSAI Working Group on IT Audit.

<sup>18</sup> See: <https://www.intosaicommunity.net/user/postdetails/22>. Respondent 5 notes the CAG has been a member of ASOSAI since 1953, chaired the UNs Board of Audit, been external auditor of WHO and other influential global entities.

<sup>19</sup> CAG established the Government Accounting Standards Board (GASB) in 2005 to develop and introduce principle-based accrual accounting (Indian Government Financial Reporting Standards – IGFRS). A roadmap to accrual is undated but five pilot sites exist.

<sup>20</sup> We also considered government department reports (for example, Ministry of Home Affairs, n.d.) and those from specific states (for example, Government of Karnataka, 2019). These also evidenced procedural accountability.

<sup>21</sup> India’s PAC has 14 government and 8 opposition members, one of whom is the Chair. Stapenhurst et al. (2005) note India’s PAC is ‘typical’ in having government accept and implement a majority of their recommendations.

We analysed these actors at the national level, including through interviews and the research by Development Alternatives (2016), who deeply engaged with civil society sector to develop recommendations for government to monitor progress towards SDGs, WDTA (2017) which, similar to the CAG (2019) and PAC (2021), also critiqued poor dialogic democratic accountability by government, and PRS Legislative Research (2021), which provides research support to politicians, tracks legislative activities and publishes information on legislative affairs for key actors as well as for the general public. Our respondents and documentary reviews enabled us to analyse how accountability as an integrated democratic process is being shaped in India through the interplay with international commitments to achieving SDGs at the national level. Democratic accountability relies on strong collaboration in a country of social complexity and diversity, cultural pluralism and social inequalities. First, we consider procedural approaches and in section 4.3, dialogic approaches and critiques.

## 4.2 Procedural democracy and accountability to progress the SDG plan

### 4.2.1 Processes instituted by government and its agency – NITI Aayog

To provide an initial boost to achieving the SDGs, India's Prime Minister launched New India@75 (NITI Aayog, 2018), identifying the need to attend to India's heterogeneous living standards as one way of progressing his government's pledge to achieve the SDGs. A programme named 'Aspirational Districts' sought an integrated approach in health and nutrition, education and agriculture to transform highly under-developed areas through the concerted co-ordination and efforts of relevant ministries and state governments (UNDP, 2020). Respondent 3 noted that initially, real-time monitoring data on these programmes' success was collected, but data update and validation (e.g. household surveys) are now undertaken monthly to use averages and result in fewer discrepancies. This respondent continued:

*...districts are supposed to make district vision plans and identify the low hanging fruits and basically convert schemes. So, convergence is given prime importance in the programme. Then there is competition among districts. Ranking is done every month and districts aspire to get good ranks in sectors... and overall ranking.*

Following injection of funding (largely from private sector CSR funds), higher-ranked districts receive grant allocations, capped at a maximum. Competitive ranking builds on the Prime Minister's term 'collaborative federalism' (between central, state/UT and district government), creating 'competitive federalism', where federalist states/UTs compete on key performance indicators against fellow states/UTs. Respondent 3 commented that sometimes local newspapers cover rankings and "[districts] are very happy when they get good ranks and especially when the money is also involved", suggesting encouraging competition is effective. Respondent 8 also noted it was "a welcome move because that will encourage those states who are falling behind". Nevertheless, in SDG terms, the push to 'low-hanging fruit' may prioritise speed and generalised metrics rather than systemic change. For example, Respondent 2 noted:

*So, we have already achieved one (SDG) target, it's to ensure electricity in all the villages... But having said that, electricity in all villages doesn't mean [electricity] in all houses.*

Appropriate dialogic democratic accountability would not be discharged in the installation of electricity 'in a village', when it does not result in electricity to all dwellings. Such shortcomings reflect Charnock & Hoskin (2020), who note the over-prioritisation of statistics which ignore political feasibility (here, electricity for all is demanding feasibly). Charnock & Hoskin (2020) argue for accounting reports to make such (un)truth claims visible.

Although Covid-19 derailed some SDG progress (NITI Aayog, 2021), Agency2 continues to provide support "to ensure localisation and integration of SDGs" (Respondent 6) as well as the state indicator frameworks, dashboards and to fund semi-annual monitoring by state/UT officials. Localisation provides states/UTs with opportunities to prioritise specific goals within their frameworks, and thus, state-level data has become more readily available down to the district level (Respondent 2). This data and the push for change reflect procedural accountability mechanisms spawned by NITI Aayog as an agent of government.

#### 4.2.2 Processes audited by the CAG and PAC

Previously, the CAG's (2019) performance audit on India's preparedness to implement SDGs critiqued procedural democracy, finding a lack of progress by NITI Aayog, including no roadmap aligned with defined milestones against SDG targets, no vision document, and their lack of mapping of key schemes. Further, MoSPI did not have approval for the NIF or full data to operationalise it. The SDGII 2.0, NIF and incentive payments reflect the ways NITI Aayog and MoSPI have addressed these shortcomings and learned. In response to the PAC's questioning over the past two years, NITI Aayog confirmed it had made numerous procedural changes to deal with CAG's critiques. However, when the PAC (2021) highlighted the CAG's (2019) criticism of the lack of attention to financing and budgeting requirements, NITI Aayog argued these issues were the responsibility of the Ministry of Finance. Nevertheless, NITI Aayog is now undertaking a study conjointly with that Ministry, the Department of Economic Affairs and IMF to 'financialize' achievement of the SDG targets.

As an emerging economy, Niti Aayog (2017) states India is unlikely to gather sufficient resources to fund SDG achievement, with Respondent 7 (from the CAG) noting that funding demands represent a complex calculation and must be dynamic:

*...The work for SDGs and spending for SDGs is typically from four sources. One, is the government at the federal level, second, is the government at the provincial level, third, is the UN and other international multilateral agencies and the fourth, is the private sector. Now ideally speaking... I would say globally, if we really want to have an account of the achievements towards SDGs, there has to be some entity which looks at all these four sources of financing and then compares the results of all these four sources and takes into account the changing context... (For example) the whole set of targets under SDGs and the funding requirements would undergo serious changes because of technology... (For) providing electricity to all... The resource gap which was worked out was with reference to the ...electricity required at the level of technology and at the way the electricity was used in 2015. In India with the LED spread, the requirement of electricity for the same amount of light went down by a sixth. So, if your requirement for lighting goes down by a sixth, your requirement of electricity also goes down, and when you're financing that everything changes. So, we actually need this, kind of, a dynamic working to monitor the requirement spending and the outcomes.*

Further, Respondent 2 argued that increasingly, there is recognition of SDG costs. India now mandates that departmental budget requests must be directly associated with SDGs:

*We have supported [states/UTs] in mapping the budget with SDGs. And now there is a government software where all departments, when they submit... their request for fund allocation in a year they have to map it to SDG indicators. In future I can foresee... there will be a budget which will be SDG based. So, it's like a SDG goal number one XY amount; goal number two YZ amount; so, this will happen in some time, but the preliminary preparations are on the way.*



Budget requirements are one way government and the CAG can push compliance. Respondent 7 (CAG) cited the assistance of the post audit process in bringing about procedural accountability to some extent:

*So, if I were to list some things which... [the CAG] pointed out in our report... on SDGs... what has happened are a few things which are very, very encouraging. We had [in 2019] said that the roadmap was not too good. What has happened is that progress has happened about the roadmap... [now] you will find that the development plans for SDGs have been prepared not only at the national level but they have gone down in some cases up to the village level. Not only that, there have been, the National Indicator Framework... which we felt was not too good, has been revised... So, a major problem which we then had, that to measure the performance we needed baseline data. Now that baseline data to a considerable extent is available. Where it is not available the [government] is working on it. As time passes, the data availability should improve, and we should be able to compare the progress with the baseline data.*

Nevertheless, while the CAG has pushed for greater procedural accountability in these early stages of the SDGs, it does not envisage that it will be called upon to address the government's international accountability processes. Although Respondent 7 opined that independent assurance over SDG data and the dashboard scorings may be desirable, the UNs HLPF on Sustainable Development does not require the VNRs to be audited. Further, as procedural accountability, these processes do not engage our third actor - NGOs/civil society (see section 4.3.2). In addition while some changes have occurred post-the intervention of the CAG, NITI Aayog argued to the PAC (2021) that it was 'too early' to invite CAG monitoring beyond the NIF and SDGII 2.0. However, the PAC plays a pivotal role in deliberative democracy.

### **4.3 Dialogic democratic accountability**

#### **4.3.1 The role of the CAG and PAC and government's response**

The CAG (2019) critiqued NITI Aayog's dialogic democratic accountability. Stakeholder consultations expected to be designed for sustainable and inclusive policy-making and programmes to achieve the SDGs had failed to achieve their aims of cooperative shared meaning due to delays in publishing the consultation outcome reports, a lack of recommendations that could be achieved in a timely manner, and few mechanisms to seek stakeholder feedback. Government (i.e. NITI Aayog) did not address these CAG critiques, requiring the PAC call them to account. Respondent 6 noted the PAC has historically legitimised and raised the profile of CAG reports on environmental issues, enhancing audit outcomes.

This issue was similar to its past actions, as the PAC (2021) reported its displeasure with the dialogic accountability shortcomings identified by the CAG (2019). Over eighteen months, the PAC held five meetings, seeking for each sitting, NITI Aayog's responses to particular issues the CAG (2019) had raised. NITI Aayog argued it had improved its procedures and published its learnings (e.g. NITI Aayog & UN, 2019). It attempted to deflect criticism on dialogic accountability, stating that it has focused on encouraging ministries and states/UTs to raise awareness; it also believed that SDGII 2.0 is "an effective publicity tool at the national and State levels" (CAG, 2020, p. 23). These effectively ignore the requirement to 'LNOB' and to listen to multiple and varied voices.

Unmoved by the weakness in this response, the PAC (2021) further noted its disappointment that NITI Aayog had convened the facilitating ‘multi-disciplinary taskforce’ twice only, despite requirements, since August 2017, that these meetings (designed to increase inclusivity) be convened quarterly. Accordingly, the PAC recommended (amongst others) that government encourage citizen participation and provide detailed guidelines for businesses’ participation as government and business worked towards achieving the SDGs. Again, NITI Aayog’s response was of an aspirational nature, lauding how it had supported NGOs in awareness-raising (as outlined in the VNR), but it did not provide details of whether these interactions had challenged its viewpoints as dialogic accountability would evidence.

The PAC (2021) also challenged NITI Aayog’s state-level activity, highlighting awareness-raising and consultation issues raised by CAG (2019). Yet again, NITI Aayog deflected criticism to states/UTs, despite its Governing Council stating it would “identify key strategies for cohesive action with a whole of Government approach... for synergies which will... take us towards a new era of collaboration and cooperation” (NITI Aayog, 2021, p. xiii). Thus, PAC (2021) called specific states to account on specific SDGs and the lack of progress on the overarching goal to ‘LNOB’.

#### **4.3.2 The role of NGOs/civil society**

Civil society also contributes to India’s democratic accountability. For example, Agency1, an Indian NGO, operates a budget-related portal, it also produces research and encourages citizens to participate in public policy processes at all levels (national, state, district and municipal). They prioritise making data “visually appealing by providing visualisation but also making it easier to understand so that people then get interested and actually engage” (Respondent 1). Agency1 works to enhance state and government budget transparency, as “it’s absolutely essential for democratically elected bodies to actually function [for the people] and budgets become one of the entryways... Unless people participate, you cannot have a voice coming from the ground demanding that the government does better”. As an independent critic of Indian government efforts, their findings on progress towards achieving the SDGs show how dialogic accountability leads to more effective achievement of SDGs at a country level.

*... we have been working largely with the clean energy financial aspects...[for example] we made an assessment of the state budgetary allocations for the various climate mitigation actions [SDG13]. [Where] state actions are designed from the central government framework, the state governments have been very successful in those programmes... they have designed themselves according to the local needs. For example [a subnational government] designed an electric bike programme for the girl students where they are giving the subsidies to the girl students for the electric bike... [which] provided a social benefit to the girl child and also the result led to climate improvement, the emission reduction. (Respondent 1)*

This example highlights not only the need for procedural accountability in designing and delivering effective solutions as well as raising the social mobility of female students who are often disadvantaged in rural areas, but also the way in each SDG is interrelated (Respondent 8).

Yet, the slowness of bureaucratic processes, perhaps due to capacity issues in a socially complex, pluralistic and large country, is challenging. For example, Agency1 uses actual vs budgeted accounts for its citizen-focused analysis, but:

*Yes, the audit is important. CAG actually brings out audit reports, but it's delayed... by at least a year, if not more... And the second thing that's very important is, you know, a lot of these things that are pointed out by the CAG, unfortunately, it gets repeated every year. So auditing is done but I am not very sure the government actually takes it seriously or any of the state governments take it seriously. (Respondent 1.1)*

*Yeah... we keep on referring to the CAG reports on the performances of budgets, which has direct linkages with the government accountability also. (Respondent 1.2)*

Delays and repetitiveness (also highlighted by Agency3) meant these respondents questioned the monitoring frameworks on achieving SDGs. It also means that the work of CAG and PAC needs to continue to force integrated democratic accountability.

## **5. DISCUSSION AND CONCLUSION**

We sought to examine and analyse how public sector audit can aid the development of integrated democratic accountability. We considered democratic processes and accountabilities - procedural (Baynes, 1996; Castoriadis, 1997) and dialogic (Bohman, 1996; Dryzek, 2000). Processes may improve efficiency - our Indian case highlights the development of competitive federalism, its success pinned to 'harvesting low hanging fruits' and financial rewards. Yet, processes deal with complex societal challenges through calculable outputs potentially at the expense of impact and societal change (Brown, 2009). Through both the use of a indices (the NIF and SDGII 2.0 dashboard) and expert input, India's SDG efforts address some of the measurement issues identified by Anhayawansa et al. (2021), and these are raised to another level by the specialisms the CAG has developed (e.g. the iCED). Further, Respondents 6 and 8 agreed that, with pre-set objectives, SDG auditing was a simpler process than many other performance audits where objectives must be developed from 'a blank sheet'. Yet, publication of CAG audits can experience long delays and we ponder whether audits can challenge past abuses or systematically address how SDGs can ensure that 'no-one is left behind'?

Implementing SDGs entails dealing with social complexity, cultural pluralism and social inequalities. Technocratic procedures alone cannot sufficiently capture the need for inclusive public dialogue and comprehensible accounts between diverse and locally positioned social actors (Brown & Dillard, 2013; Burchell et al., 1985; J. Roberts, 1991). Thus, integrated democratic accountability also requires realisation and preservation of social complexity mediated through public dialogue (Dryzek, 2000; N. C. Roberts, 2002) between actors and political institutions. To examine whether this is occurring and the role of public sector audit, we examined input from three different types of actors: government (NITI Aayog, MoSPI, States/UTs etc.), CAG/PAC and NGOs/civil society. NITI Aayog should empower dialogic consultations, but the CAG (2019) found these efforts failed to deliver deliberative democracy. While NITI Aayog initially deflected the CAG's criticism to ministries and local governments, the PAC (2021) has upheld the CAG (2019) findings and

demanding central government undertakes ongoing appraisals of NITI Aayog to reduce such deflection and to hold them to account. NGOs also aid democratic accountability through reports into government (e.g. PRS Legislative Research, 2021) and to a wider public (e.g. Development Alternatives, 2016; KPMG & United Nations Global Compact Network India, 2017; Southern Voice, 2020; WNTA, 2017).

The CAG's (2019) performance audit has been instrumental in aiding the development of integrated democratic accountability in both its dialogic and procedural forms in respect of India's SDG commitments (PAC, 2021). Performance audits can deliver an overview that holds agents to account, and also bring in other voices that may have traditionally been silenced. In this study, we emphasise how, through dialogue (including reports), independent structures (democratic institutions), and concern for democratic engagement with multiple actors (with agency), SAIs can make substantial difference in the context of the intersection of SDGs, democratic institutions and civil society.

Accountability is a relational resource, requiring processes and ongoing dialogue between multiple agents - government, parliamentary institutions (the CAG and PAC) and civil society. In this case study, the CAG and PAC challenge coordination failures, with the PAC demanding reflexive and critical learning. Along with civil society, India's CAG and PAC seek evidence of the intelligibility and inclusivity of NITI Aayog's dialogues in a social context that is characterised by social inequalities, pluralism and diversity (Habermas, 1989, 1992; Varshney, 1998).

In India, the CAG and other actors within this socially complex society have become locations for public deliberations on the government's policies and practices aimed at achieving the SDGs. Building on the concern that governments are not progressing on SDGs (Abhayawansa et al., 2021), we show the important proactive role of SAI monitoring in holding a government to account for its SDG pledges. We highlight SAIs' valuable roles in spurring government action (Guillán Montero & Le Blanc, 2019; INTOSAI & IDI 2019). The challenge is to bring about institutional change in a timely manner that is informed and strengthened by public dialogues, but not constrained by bureaucratic procedures. This tension requires a balance between stability of democracy's organising institutions combined with innovation. India evidences innovation (e.g. 'competitive federalism' and its data analytics) but it remains unclear whether public deliberation of sustainable development in that society's multiple locations (including civil society and business) can be successfully harnessed. In India, integrated democratic accountability remains beset by processes that are slow and have traditionally masqueraded silence rather than true engagement. Nevertheless, audit processes have sought to make visible practices to enhance that accountability (e.g. Rai, 2014). While reticent to critique policy (Hay & Cordery, 2021), our evidence shows one SAI facilitating the balancing of views and directing attention to crucial social and societal issues (see also Rai, 2014).

Our research has limitations, with the small number of interviews challenging the generalisability of the findings into Indian state and local government operations. In addition, while not the main aim of this research, further evidence from civil society and the private sector could have provided alternative views in this heterogeneous society. Nevertheless, we augmented the interviews with intensive document analysis, local embeddedness, knowledge and social capital of a research team member. We also 'tested' our analysis with CAG staff. Doubtless there are many opportunities to augment and extend our findings in similar contexts.

Returning to international accountability and VNRs at the UN HLPFs, we note that India's glossy VNRs are lauded, despite a domestic/national backdrop of multiple

agents challenging 'truth claims'. Local responses to bring about integrated democratic accountability are silenced in these VNRs. For this contestation to be visible internationally, the UN should require VNRs to be audited, especially given SAIs' initial preparedness reporting (e.g. CAG, 2019), and available baseline data. We argue that SAIs have a strong role in ensuring SDG achievement, and that they can address the lack of monitoring that resulted in failed MDGs and some CSR programmes. Our Indian case shows the potential reflexive and critical learning through public dialogues between NITI Aayog/government, the SAI (CAG), PAC, civil society, and the private sector, that led to the government being held to account for its shortcomings in meeting its SDG pledges. For example, with the CAG (2019) critiquing the slowness in developing metrics and aspects of procedural accountability, NITI Aayog & UN (2019) were spurred to localise the SDG agenda, a process helped by the 'competitive federalism'. In addition, CAG (2019) challenged bureaucracy which constrains dialogic accountability through silencing inconvenient voices. The PAC re-emphasised these accountability demands on NITI Aayog which is important given the mantra of the SDGs, to 'LNOB'. Jointly, these actions push for new points of reference accommodating cooperative interpretations of SDGs, by requiring dialogues crucial for integrated democratic accountability. We recognise that India's social complexity, plurality and social inequalities means that further developing dialogic accountability is challenging, particularly given the multi-faceted nature of the SDGs, funding issues and layers of bureaucracy in this, the 'largest democracy in the world' (Guha, 2017; Varshney, 1998).

Middle-range thinking posited by Laughlin (195) informed our methodology as we developed richer insights to the context, managed access to interviewees and data, and navigated silences and biases. Given the wide diversity of observations, middle-range thinking enabled us to understand the individual realities of our interviewees and the documents analysed. Middle-range thinking also enabled us to reflect on the skeletal theorisation of democratic accountability as both dialogic and procedural. Skeletal theorisation allows us to review prior literature on democratic accountability against the empirical context of an emerging economy - India - and its promise to achieve the SDGs. Laughlin (1995, p.82) argues that change occurs in context but an appropriate "approach to critique and change is clearly more complex" than merely applying a high order theory that ignores context. Thus, theorisations in our study were formed as skeletal in order to allow the empirical, contextual detail to make them meaningful. If SDGs are not to falter (as did the MDGs), in addition to continued monitoring, we extend from our Indian context to argue that SAIs must persuade other actors to overcome communication blockages and restrictions to reflexive learning, by identifying biases that may favour the most advantaged members of the public. This would extend SAIs' contributions to the joint action of democratic accountability, steering attention to the impact of social inequalities, and challenging the conditions of communication, its underlying and often implicit assumption, and understandings. Such performance audit practice requires more than merely contesting the delivery of measurable outputs, but also developing and assuring alternative accounts for socially complex, plural and diverse systems. With procedural accountability being insufficient to discharge integrated democratic accountability, SAIs should commit to continuous learning and reopening dialogue to restore accountability's local and embedded character. Then, SAIs can recognise themselves as embedded in larger procedures of structured public dialogue, organised by both formal and informal rules and processes. This could enable SAIs to capture public and institutional attention by framing issues in such a way as to make them comprehensible and intelligible for the

wider public, and to sustain an inclusive dialogue that shapes communication and democratic accountability.

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