



Guide on Mapping **State Budgets** to the **SDGs**



Linking State spending to
development outcomes



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PREFACE

The Sustainable Development Goals (SDGs) constitute a universally agreed framework that India has institutionalised in its pursuit of inclusive and sustainable development. The progress achieved so far owes much to the leadership and sustained commitment of the States and Union Territories, which have driven SDG localisation on the ground by mapping their schemes to the Goals and Targets, developing State Indicator Frameworks suited to local priorities, establishing dedicated SDG Coordination and Acceleration Centres and, in several cases, undertaking pioneering work on SDG Budget Tagging well ahead of any national framework. The experience of early-adopter States, including Haryana, Meghalaya and Odisha, has directly informed the present Guide. It is a matter of considerable satisfaction that the practical wisdom gained at the subnational level now finds articulation in a framework intended to serve all States and Union Territories.

A budget is not merely a fiscal statement; it is, in essence, a policy commitment rendered in financial terms. In the absence of a systematic mechanism to trace public expenditure to development outcomes, monitoring exercises, however rigorous, tend to remain diagnostic rather than transformative in character. The present Guide on Mapping State Budgets to the SDGs has been prepared with a view to addressing this gap. It sets out a structured and practical methodology by which State Governments may tag, track and optimise SDG-aligned expenditure within their existing Public Financial Management systems, covering the design principles of SDG Budget Tagging (SBT), the preparatory and institutional measures required for its implementation, and its integration with ongoing Green and Climate Budgeting and Gender Budgeting initiatives.

As the nodal agency designated by the Government of India to coordinate the national SDG agenda, NITI Aayog has anchored this localisation process from the outset, working in close partnership with State Governments and with the statistical and planning machinery at every tier. Instruments such as SDG-based indices, and institutional structures such as the SDG Coordination and Acceleration Centres established under the guidance of NITI Aayog in partnership with United Nations Development Programme (UNDP), have come to be recognised as good practice in subnational SDG localisation. Complementing this effort, the Ministry of Statistics and Programme Implementation (MoSPI) has, through the National Indicator Framework and its periodic revisions, provided the technical backbone for measuring India's progress against the Goals and Targets, thereby enabling State Governments to develop their own State Indicator Frameworks on a sound and consistent methodological foundation. Building on this work on policy alignment and performance measurement, both now well established, SDG Budget Tagging represents the next logical step: the translation of a monitoring architecture into a fiscal instrument, so that public expenditure decisions may be made, tracked and evaluated through the same SDG lens that already guides planning and performance review. It is this progression, from policy alignment and monitoring to public financial management, that the present Guide seeks to operationalise.

SDG Budget Tagging delivers its full value only when integrated with the government accounting system. In this context, the role of the Comptroller and Auditor General of India (C&AG) merits particular recognition. Under Article 150 of the Constitution, the form of Government Accounts is prescribed on the advice of the C&AG, while its Accountant General (A&E) offices compile the State Finance Accounts. Collaboration with the C&AG shaped this Guide's provisions on linking Heads of Accounts, reconciliation, and reporting. The C&AG will introduce a Statement of SDG-aligned Expenditure in the State Finance Accounts using the Voucher Level Computerisation system. By tracking SDG tagging from Budget Estimates to actual expenditure, the PFM cycle will be fully covered.

The C&AG's audit mandate adds independent assurance. Performance audits can test both the integrity of SDG-tagged data and whether SDG-aligned spending delivers results. The Guide's provisions on accountability and performance audit were shaped with that oversight role in mind.

The Guide has been developed on the basis of a comprehensive landscape study of national and international practice, drawing on the experience of countries such as Colombia, Mexico, the Philippines and Spain, and has been refined through sustained consultation with State Finance, Planning and Line Departments to ensure that it is both technically sound and practically implementable.

State Governments are encouraged to adopt this Guide as a foundational reference for institutionalising SDG Budget Tagging within their annual budget cycles, adapting its provisions as necessary to their administrative and fiscal architecture, in order to strengthen the alignment of public expenditure with development priorities and to provide a robust evidentiary basis for future planning.

I take this opportunity to place on record my appreciation of the UNDP for its longstanding engagement with India's SDG localisation journey and for its technical support in the preparation of this Guide.

It is my sincere hope that the adoption of this Guide will, over time, bring about a marked improvement in the quality and transparency of subnational public finance, and produce budgets that speak directly to development priorities. More fundamentally, the consistent adoption of SBT across States and Union Territories will accelerate the translation of India's SDG commitments into measurable results on the ground, and will stand as a further demonstration of the country's leadership in subnational SDG implementation as the country moves steadily towards 2030 and the larger vision of Viksit Bharat 2047.

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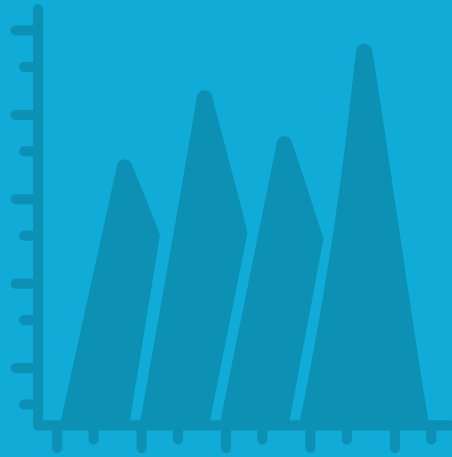
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ABBREVIATIONS

ABA	Accelerator and Bottleneck Assessment
AE	Actual Expenditure
AG(A&E)	Accountant General (Accounts & Entitlement)
AI	Artificial Intelligence
BE	Budget Estimate(s)
C&AG	Comptroller and Auditor General of India
Cr	Crore
CPEIR	Climate Public Expenditure and Institutional Review
CSS	Centrally Sponsored Scheme(s)
EAP	Externally Aided Project(s)
FD	Finance Department
FMIS	Financial Management Information System
GBS	Gender Budget Statement
GCBT	Green/Climate Budget Tagging
HoA	Heads of Accounts
JJM	Jal Jeevan Mission
LD	Line Department
LMMHA	List of Major and Minor Heads of Account
MMLBY	Mukhya Mantri Ladli Behna Yojana
MoSPI	Ministry of Statistics and Programme Implementation
NAPCC	National Action Plan on Climate Change
NIF	National Indicator Framework
O/o	Office of
OOMF	Output-Outcome Monitoring Framework
PD	Planning Department
PFM	Public Financial Management
PMGSY	Pradhan Mantri Gram Sadak Yojana
PMJDY	Pradhan Mantri Jan Dhan Yojana
PMMVY	Pradhan Mantri Matru Vandana Yojana
QA	Quality Assurance
RDPR	Rural Development and Panchayati Raj
RE	Revised Estimates
SAPCC	State Action Plan on Climate Change
SBT	SDG Budget Tagging
SDG	Sustainable Development Goal(s)
SIF	State Indicator Framework
UNDP	United Nations Development Programme
UT	Union Territory
VLC	Voucher Level Computerisation



CONTEXT AND INTRODUCTION



1. Background

The Sustainable Development Goals (SDGs) provide India's subnational governments with a shared framework for inclusive and sustainable development, one that is increasingly being owned, adapted, and driven at the subnational level. As localisation deepened, the focus shifted from simply monitoring SDG progress to actively accelerating outcomes. This shift has demanded one critical enabler: the alignment of public finance with development priorities. Budgets are not merely fiscal instruments; they are policy commitments made visible. Yet without a systematic way to connect expenditure decisions to SDG outcomes, even the most rigorous monitoring exercises risk remaining diagnostic rather than transformative. This Guide on mapping State budgets to the SDGs, developed in support of India's *Viksit Bharat 2047* vision, bridges that gap.¹ This Guide offers State governments a practical framework to tag, track, and optimise SDG-linked investments, turning the promise of localisation into purposeful, outcome-driven public finance.

2. SDG-aligned Development Planning

The Union and State governments in India have made significant progress in aligning development planning with the 2030 Agenda for Sustainable Development on three important tracks:

- **Track 1 – Policy alignment (Defining and mapping):** Most State governments have mapped their schemes to SDGs. This foundational work identifies schemes contributing to specific Goals and Targets, effectively assigning "ownership" of the SDGs to departments implementing the respective schemes.
- **Track 2 – Performance measurement (Monitoring):** The SDG India Index and dashboard by NITI Aayog, UNDP, and UN in India, alongside the National and State Indicator Frameworks (NIF/SIF), have created a "common language" for measuring progress against Goals, Targets, and Indicators.^{2,3}

Exhibit 1: Understanding Sustainable Development Goals, Targets, and Indicators

Level	Component	Example 1	Example 2
Level 1	Goal	SDG 3: Good Health and Well-being.	SDG 10: Reduce inequality within and among countries.
Level 2	Target	Target 3.1: By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births.	Target 10.2: By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status.
Level 3	Indicator	Indicator 3.1.1: Maternal Mortality Ratio (per 100,000 live births).	Indicator 10.2.1: Proportion of people living below 50 per cent of median income, by sex, age and persons with disabilities.

¹ *Viksit Bharat 2047* is the Government of India's vision to transform the country into a self-reliant and prosperous economy by 2047. Economic growth, technological upgradation, infrastructure development, social empowerment, and sustainability are the pillars of this Mission.

² The *SDG India Index* is a comprehensive monitoring framework developed by NITI Aayog in collaboration with the UNDP and UN in India to track the progress of India's States and Union Territories (UT) towards achieving the 2030 Sustainable Development Goals.

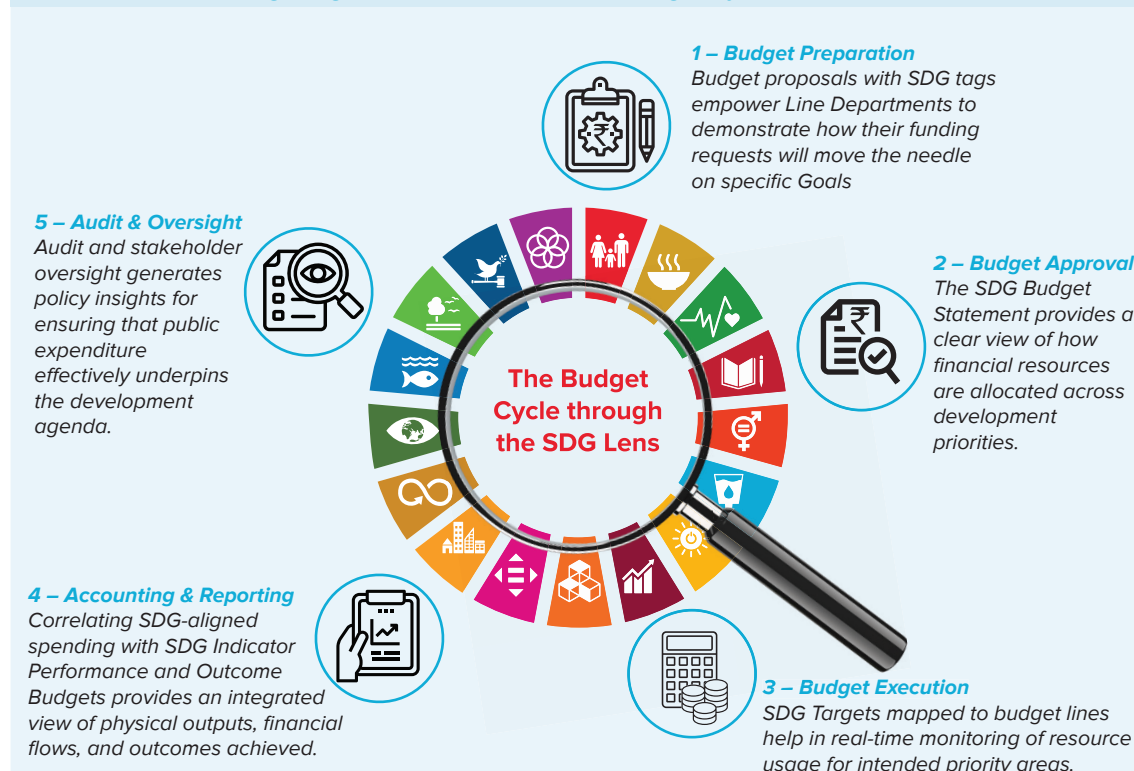
³ The National Indicator Framework is a tool developed by the Ministry of Statistics and Programme Implementation (MoSPI) to monitor India's progress toward the 17 SDGs. It is updated regularly, the latest being *NIF 2026*. Most Indian States have developed their own State Indicator Frameworks modelled on the NIF, aligning Targets and Indicators to local priorities.

- **Track 3 – Public Financial Management (PFM) alignment (Resource allocation):** At the national level, the Output-Outcome Monitoring Framework (OOMF) links budget allocations to outputs and outcomes. State governments use Outcome Budgets to link financial outlays to development outcomes.

3. SDG Budgeting

SDG budgeting is a fiscal tool for governments to deploy resources towards achieving the 2030 Agenda for Sustainable Development. An SDG budget enables stakeholders to view the government's budget through an SDG lens. By integrating SDGs across the budget cycle, SDG budgeting helps align government spending with long-term development priorities, strengthen transparency and accountability, and ensure that resources respond to policy priorities, thus improving the overall effectiveness of public expenditure.

Exhibit 2: SDG budgeting: Relevance across the budget cycle



To know more about the benefits of SDG budgeting, see [Section E1: SDG-aligned Budgets: Bridging Fiscal Planning and Development Outcomes](#).

4. SDG Budget Tagging

At the core of SDG budgeting is the concept of 'SDG Budget Tagging (SBT)' – the technique of linking expenditure budget lines with SDGs. It collectively denotes the approaches and methodologies for identification and measurement of SDG-relevant expenditure in government budgets. By doing so, SBT provides information on the budget contribution to each SDG and its Target, thereby enabling SDG budgeting.

Exhibit 3: The “baggage tag” analogy

Think of pieces of luggage on an airport baggage belt. Like luggage tags that identify the owner and destination, an SDG Tag identifies a budget line's key attributes - the SDG(s) and Target(s) it supports.

Implementation of SBT involves bringing two critical systems together, as explained in [Exhibit 4: SBT overview](#).

Exhibit 4: SBT overview

SBT connects the Heads of Accounts (underpinning the financial budget) with the SIF (underpinning SDG-oriented development plans). More about how SBT achieves this is given in the subsequent sections.



5. From Insights to Framework: The Genesis of the Guide

Despite its importance, the adoption of SDG budgeting at the State level in India has been limited – the absence of a common sub-national framework being one of the contributing factors. This Guide is an attempt to bridge that gap.

The Guide is rooted in a comprehensive landscape study of both national and international best practices in SDG Budget Tagging (SBT). A review of the experiences of early-mover Indian States – Haryana, Meghalaya, and Odisha – alongside global models from Colombia, Mexico, the Philippines, Spain, and Ukraine produced two key insights.

1. Areas of convergence of certain core design elements include the coverage of entities and expenditures, linkage with the Heads of Accounts, and multi-SDG tagging.
2. Other elements that vary significantly across jurisdictions include the treatment of scheme and non-scheme spending, granularity of tagging, attribution logic, and integration with climate and gender budgeting.

The findings were contextualised to India's subnational Public Financial Management (PFM) environment, and a set of design principles and implementation considerations were arrived at through a consultative process. These principles and considerations have directly informed the practical, step-by-step methodology presented in this Guide.

6. About this Guide

6.1. What is the Step-by-Step Guide?

This Guide on Mapping State Budgets to the SDGs is designed to help State governments to implement SDG Budget Tagging. It covers the core design principles, tagging processes, and usage aspects of SBT. It also provides a clear pathway with preparatory activities for States adopting SBT for the first time.

The Guide offers guidance for integrating SBT into the State's Financial Management Information System (FMIS) as well as its interoperability with green/climate and gender budgeting initiatives.

6.2. Who is the Guide for?

The Guide is primarily meant to be used by the State Finance and Planning Departments for producing SDG-aligned budgets and financial statements. It is also useful for Line Departments (LD) for aligning programmes and schemes with the State's SDG agenda and for resource planning. At the policy level, it is a shared language across the State Government machinery facilitating SDG-oriented planning, budgeting, and performance monitoring. At the operational level, it bridges the gap between the "SDG Expert" and the "Budget Officer".

6.3. How to use the Guide?

The SBS Guide moves from foundational concepts of SBT to implementation and, finally, to using SDG-aligned Budgets and financial reports. A reader can choose to read all sections sequentially for a complete overview or choose to read relevant sections for guidance on specific aspects.

1. **Section A: Design Elements** provides the key design elements and core principles of SBT.
2. **Section B: Preliminary Steps for implementing SBT** discusses the activities to be undertaken for ensuring a State's preparedness for implementing SBT.
3. **Section C: SBT Process and Institutionalisation** discusses the sequence of activities for undertaking SBT during budget preparation and financial reporting, accountability mechanisms, institutional responsibilities, and capacity building for effectively implementing SBT.
4. **Section D: Thematic Integration – SBT Plus** demonstrates how SBT integrates with Green/Climate and Gender Budgeting.
5. **Section E: Using SDG-aligned Budgets** outlines usage of SDG-aligned Budgets and financial reports for evidence-based development planning and performance monitoring.

6.4. Protocol for revision

This Guide will need to be reviewed periodically and revised as needed, in consultation with State governments. Revisions may be necessary on account of changes in the Heads of Accounts structure, Scheme-SDG mapping methodology, the NIF/SIF methodology, or refinements to the SDG tagging design elements or methodology. Updates ensure that the SDG budgeting process remains technically sound and aligned with prevalent national and international practices. Revisions may be carried out and notified as a subsequent version.

6.5. The road ahead: Opportunities for improvement

Considering that SBT at the sub-national level is in its initial adoption phase, this Version of the Guide has been developed with simplicity and practicality as guiding principles. Further, SBT is designed to operate on existing FMISs and closely aligns with the annual financial budget preparation cycle. As States implement SBT widely, potential areas for enhancement and refinement in future Versions include the following:

1. **Value assignment methodology for scheme expenditure:** This Version recommends the "Equal Weightage" method for assigning scheme budget allocations to mapped SDG Targets (see [Section A8: Value assignment and distribution](#)). In contrast, a "Relevance-based Weightage" method allows value assignment to SDG Targets based on the scheme's relative contribution, providing a more granular and accurate reflection of SDG investments. The Equal Weightage method is prescribed for the sake of simplicity in the early years of adoption. As data maturity and technical capacity improves, shifting towards "Relevance-based Weightage" methods for value assignment can be considered in future Versions.
2. **Integration with outcome budgeting:** Considering that outcome budgeting is an evolving reform and the exercise is undertaken post-finalisation of the financial budget across States, this Version prescribes SDG budget tagging based on Scheme-SDG mapping without making the outcome budget a pre-requisite. As adoption of outcome budgeting as an ex-ante (pre-allocation) exercise grows, it can become the primary input for SBT. Future Versions of the Guide can be updated to reflect this position.



A. DESIGN ELEMENTS



This Section discusses the key design elements of SDG Budget Tagging. For better clarity, each element is presented to start with a question likely to arise in the minds of officials implementing SBT, followed by the principle to be applied along with supporting explanations and illustrations.

A1. Coverage: Entity

Which government entities and organisational units should be included within the scope of the SBT exercise?

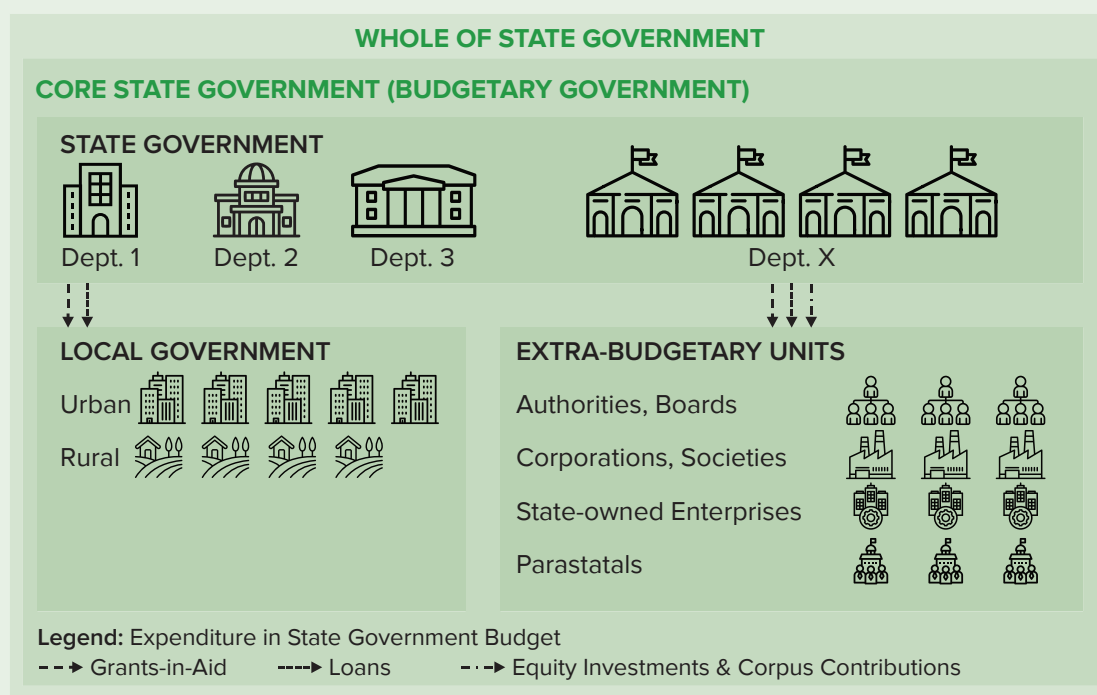
Principle: The coverage of SBT is confined to the Core State Government Budget.

This ensures that tagging activities align with the government's budget preparation calendar, and the SDG-aligned reports remain integral to the State's annual Financial Budget approved by the Legislature.

Exhibit 5: Why focus on the Core State Government?

In the context of India's multi-tiered governance structure, development outcomes are delivered by multiple entities:

- **Core State Government:** Direct spending by departments implementing a variety of programmes and schemes.
- **Local Governments:** The "third tier" comprising of rural and urban local bodies.
- **Extra-budgetary units:** Parastatals, authorities, boards, corporations, and government-owned enterprises (commonly called Public Sector Units).



The term "Whole of Government" is used to collectively refer to the Core State Government, local governments, and all extra-budgetary units.

The visibility gap: The State Government's annual Financial Budget does not encompass the finances of local governments and other extra-budgetary units since such entities operate their budgets independently, supported by their own revenue and capital flows. Attempting to include such entities within SBT would make the exercise complex and inconsistent with the Financial Budget of the State Government. Therefore, to ensure accuracy and accountability, the SBS Guide prescribes tagging of the Core State Government Budget only.



Pro-tip: Inclusions and exclusions

- ✓ **INCLUDE:** All direct expenditures by State Departments.
- ✓ **INCLUDE:** Transfers to local governments and extra-budgetary units in the form of grants, loans, or equity investments recorded in the State Government's annual Financial Budget (e.g., a loan to a Water Board to build a sewage plant).
- ✗ **EXCLUDE:** Budgets of local governments and extra-budgetary units.

A2. Coverage: Revenue (recurrent) and Capital expenditure

Which types of expenditures (revenue, capital, both) should be included under SBT?

Principle: Tag both Revenue and Capital expenditures.

While Capital expenditure tracks long-term investments in infrastructure and other assets, Revenue expenditure tracks essential operational costs required to deliver services, welfare payments, and expenditure on government administration. Both are an integral part of development planning. To capture the full extent of contribution of public expenditure to the SDGs, the tagging exercise must cover both.

Exhibit 6: Why include both Revenue and Capital expenditure?

For example, while construction of a hospital is a Capital expenditure, its operation employing doctors and purchase of medicines is recurrent expenditure. It follows that "Good Health" (SDG 3) is delivered through a combination of Capital and Revenue expenditure.



Pro-tip: Identifying expenditures in the budget

In the Heads of Accounts followed by the Union Government and State Governments in India, expenditures are categorised by specific numeric codes at the Major Head level – those beginning with '2-' and '3-' represent Revenue expenditure; those beginning with '4-' and '5-' represent Capital outlay; and those beginning with '6-' and '7-' represent public debt and loans and advances.

A3. Heads of Accounts linkages

To what level of the Heads of Accounts should the SDG tags be applied?

Principle: Link SDG tags at the Sub-head level in the Heads of Accounts.

Exhibit 7: Structure of the Heads of Accounts

The Heads of Accounts follows the structure prescribed in the List of Major and Minor Heads of Account (LMMHA) issued by the Controller General of Accounts, Department of Expenditure, Ministry of Finance, Government of India. The structure, along with examples adapted from the budget document of an Indian State are shown here.

Exhibit 7 (contd.)

	Represents	Coding (Digits)	Example 1	Example 2	Example 3
Major Head	Function	4	2202-General Education	2235 - Social Welfare and Nutrition	2210 - Medical and Public Health
Sub-Major Head	Sub-Function	2	01 - Elementary Education	02 - Social Welfare	01 - Urban Health Services - Allopathy
Minor Head	Programme	3	106 - Teachers and Other Services	103 - Women's Welfare	102 - Employees State Insurance Scheme
Sub-Head	Scheme (or non-Scheme based)	2	01 - Practicing Schools	02 - WCD-4 Grant to Mahila Mandals	01 - Directorate of Employees State Insurance Scheme
Detailed Head	Sub-Scheme	2	00 - Nil	00 - Nil	00 - Nil
Object Head	*Nature of Expenditure	2	0108 - Bonus	0200 - Wages	0103 - Dearness Allowance

**The Object Head code is typically two digits, but the examples show a four-digit format as modified and adopted in the Budget of a large Indian State.*

As per the LMMHA, Sub-heads are used to denote schemes (Centrally Sponsored Schemes, and State Schemes). Considering that the SDGs and Targets closely relate to scheme objectives, the Sub-head is the most appropriate level to attach the SDG tags to a budget line.

The LMMHA also allows non-scheme heads to be used at the Sub-head level. The approach to tag such non-scheme Sub-heads is explained under [Section A4: Budget Lines - Inclusions and Exclusions](#).

Exhibit 8: Why Sub-head level tagging?

Scenario A: If SDG tags are assigned at Major Head level

When a Major Head is tagged, it conveys how much is being spent on a function, but not what the spending is being used for within the function.

Budget line (Major Head)	SDG tag	Annual budget
2435 – Other Agricultural Programmes	SDG 2: Zero Hunger	₹1,000 Cr

The challenge: From this data, one cannot tell whether the money is being spent on providing seeds to farmers or building cold storage. If "Hunger" indicators do not improve, policy makers will not know which specific scheme or intervention needs improvement.

Scenario B: Sub-head level tagging

When individual Sub-heads (schemes) are tagged, the budget informs how the allocation of resources is being made to schemes to further the State's developmental strategy.

Exhibit 8 (contd.)

Scheme (Sub-head)	SDG Target	Strategic insight	Annual budget (₹ Cr)
Scheme for management of crop residue	Target 2.4: Sustainable food production systems	Impact of increased/decreased allocation to the scheme based on specific Indicators under this Target.	100
State Rice Mission	Target 2.3: Agricultural productivity	Multiple schemes that contribute to the Target and opportunities for dovetailing schemes for better impact.	4
Development in Horticulture including Sale of Fruit at Subsidised Rates	Target 2.3: Agricultural productivity		10

A4. Budget Lines - Inclusions and Exclusions

What expenditure budget lines should be included/excluded from SDG tagging?

Principle: All expenditure budget lines – both scheme and non-scheme – must be included in SBT. Expenditure budget lines representing pure cash-movements must be excluded.

Scheme expenditure includes expenditure linked to specific development schemes, welfare schemes, infrastructure projects, and internal improvement projects. Non-scheme expenditure denotes essential expenditure not linked to specific schemes or projects, but which supports development outcomes. Both represent resource flows towards SDGs.

Exhibit 9: Inclusions and exclusions

What stays in?

Scheme expenditure (by type)

All Centrally Sponsored Schemes, and State Schemes, including Externally Aided Projects (EAPs) must be tagged. This approach ensures that the most impactful SDG-aligned spending – whether funded by the Union or the State Government – is captured, providing a comprehensive view of the fiscal effort toward achieving the SDGs.

Non-scheme expenditure

All non-scheme expenditures must be tagged. The following is an indicative list of categories of non-scheme expenditure with a brief description of the nature of such expenditure.

Exhibit 9 (contd.)

Category of non-scheme expenditure	Description
Employee compensation	Salaries of general administrative personnel (not linked to specific schemes), staff pensions, and retirement benefits (e.g., superannuation and retirement allowances, family pensions, contributions to provident funds).
Administrative expenses	“Cost of doing business” i.e., costs necessary for government offices to function (e.g., secretariat, departmental offices, other offices).
Share of taxes and Grants-in-aid	Transfers to public institutions outside core government not tied to specific schemes or projects (e.g., taxes and revenues assigned to local bodies like land revenue, stamp duty, entertainment tax).
Capital transactions	Equity investments and corpus contributions in government institutions or companies (e.g., Investments in public sector and other undertakings), when not under specific schemes.
Debt servicing	Interest payments only (e.g., Interest on borrowings such as market loans and Treasury Bills). <i>Note: Principal repayments are excluded since the expenditure out of the loan proceeds would have undergone tagging when originally budgeted under the respective expenditure heads.</i>

What stays out?

Budget lines that represent cash movements only and not expenditure are to be excluded. To identify budget lines to exclude from SBT, one must look at the Major Head, Minor Head, and Sub-head levels of the State's Heads of Accounts. The table below provides an indicative list of Major Head Codes for easy identification of line items to be excluded from tagging.

Major Head Codes	Category name
6003, 6004	Public Debt (Repayment of principal portion of the loan) - Internal Debt of the State Government, Loans and Advances from the Central Government.
7610, 7615, 7810, 7999	Loans to Government Servants, Miscellaneous Loans, Inter-State Settlement, Appropriation to the Contingency Fund.
8xxx series	Contingency Fund, Public Account, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous, Remittances, Cash Balance.

Minor Heads are meant to be used to represent Programmes. However, in practice, they are sometimes used to denote pure-cash movement items as well, which need to be excluded from SBT. Budget line items to be excluded at the Minor Head level must be decided on a case-by-case basis by the Finance Department of the State – the custodian of the State's Heads of Accounts. This is done by preparing a list of exclusions before the start of the annual tagging exercise (explained in [Section C1: The process](#)).



Pro-tip: Quality over quantity

100% tagging of the annual Financial Budget is not a prerequisite for effective SDG budgeting. While the objective is to capture all developmental expenditure - direct as well as indirect, attempting to tag every single line item - including purely cash movements - can lead to "SDG Washing."

Remember: A 60%-tagged budget supported by evidence is more credible than a 95%-tagged budget based on vague associations. In other words, a well-evidenced, carefully considered tagged budget is more analytically credible than one where coverage is maximised at the expense of rigour.

Note: SDG Washing is the practice of loosely tagging budget lines to SDGs where no direct, intentional link exists, thereby over-reporting SDG-aligned expenditure. This dilutes the credibility of the State's SDG Budget and provides a distorted view of performance.

A5. Granularity of tagging

Should budget lines be tagged to Goals, Targets, or Indicators?

Principle: Budget lines must be tagged to SDG Targets.

The State Indicator Framework lays out Goals, Targets, and Indicators. Tagging budget lines to Goals lacks the granularity to produce actionable insights. On the other hand, tagging against individual Indicators is neither necessary nor feasible since Indicators are meant to track results (outputs and outcomes) and not financial flows. Target-level tagging provides the optimum balance; it is practical to implement while allowing for aggregation at the Goal level, thereby generating useful information for priority setting and resource allocation or reallocation decisions.

Exhibit 10: Why is tagging at the Target level better than at the Goal level?

The table below provides a stylised example of three Education Department schemes, adapted from a State annual budget. Each scheme is tagged to three distinct SDG Targets under 'SDG 4,' enabling policymakers to see exactly where the budget resources for education are being directed.

Scheme Name	SDG	SDG Target	Advantage of Target-level tagging
113 – Samagra Shiksha	SDG 4	Target 4.1: By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes.	Identifies spending on Universal Primary/Secondary Education.
02 TED-16 – Technical High Schools (Vocationalisation)	SDG 4	Target 4.4: By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.	Tracks investments specifically in Technical/Vocational Skills for high-school students.

Exhibit 10 (contd.)

Scheme Name	SDG	SDG Target	Advantage of Target-level tagging
02 EDN-14 – Administrative setup for Adult Education	SDG 4	Target 4.6: By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy.	Focuses on achieving literacy and numeracy among adults.

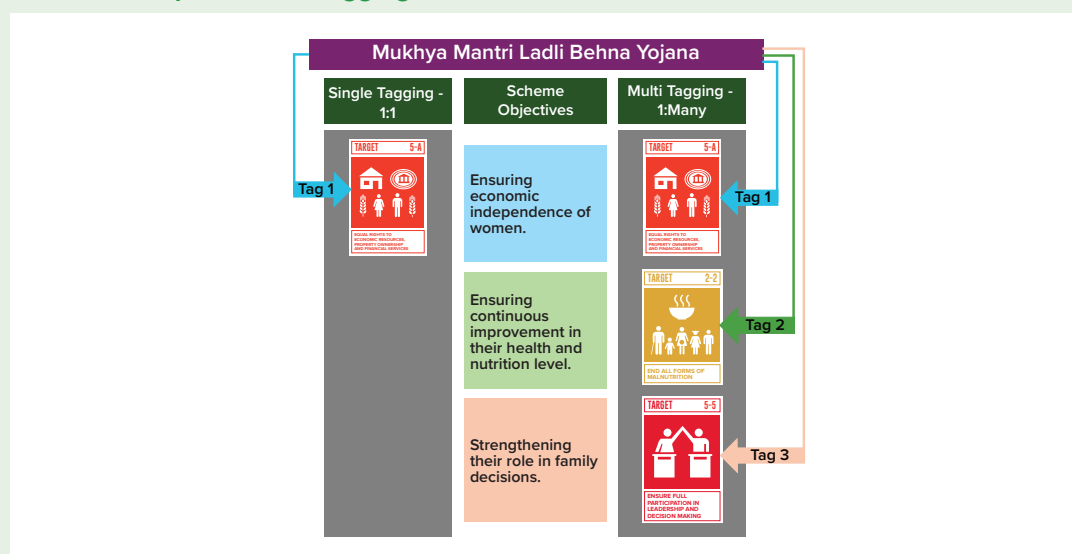
A6. Multiple SDG tagging

To how many SDG Targets must a single expenditure budget line be tagged?

Principle: An expenditure budget line may be tagged to one or more SDG Targets across Goals.

Most government schemes seek to produce positive outcomes beyond the immediate development needs they seek to fulfil, and such outcomes often pertain to multiple Targets of an SDG or across SDGs. A one-to-many tagging, under which multiple SDG Targets may be tagged to an expenditure budget line helps in capturing a scheme's full development impact.

Exhibit 11: Steps for multi-tagging



Example: State Scheme

Step 1: Look at the Sub-head (scheme) and the Department it pertains to.

Ask: "What is the core purpose of this spending?"

- **Example:** For Mukhya Mantri Ladli Behna Yojana – MMLBY, a State scheme that provides monthly financial assistance to women for improving their health, nutrition, and economic independence, the primary mandate is the financial empowerment of women.
- **Action:** Select one SDG Target.
 - **Tag 1 for MMLBY:** Target 5.a (Women's access to economic resources).

Exhibit 11 (contd.)

Step 2: Identify additional Targets. Check whether the scheme has a stated objective, component or output directed at another SDG Target.

Ask: *“Is this Target addressed explicitly in the scheme’s design?”* Indirect co-benefits are not tagged.

- **Action:** Identify additional Targets.
 - **Tag 2 and 3 for MMLBY:** Target 2.2 (Improvement in their health and nutrition) and Target 5.5 (Strengthening their role in decision making).



Pro-tip: When to use additional tags?

Apply an additional tag only where the scheme has a stated objective, component or output directed at that Target. Indirect co-benefits, however likely, are not tagged.



Pro-tip: How many tags can be applied?

There is no hard and fast rule. A good practice is to restrict tags up to three for an expenditure budget line, so that the budget allocation to each remains meaningful.



Resource Corner

For identifying multiple SDG Targets for a scheme, the [SDG Accelerator and Bottleneck Assessment \(ABA\) Tool](#) by UNDP, which helps identify "Accelerator" schemes that drive progress across multiple SDGs simultaneously, can be used.

A7. SDG attribution

What should be the basis for attribution - in other words, deciding which SDG Targets to tag?

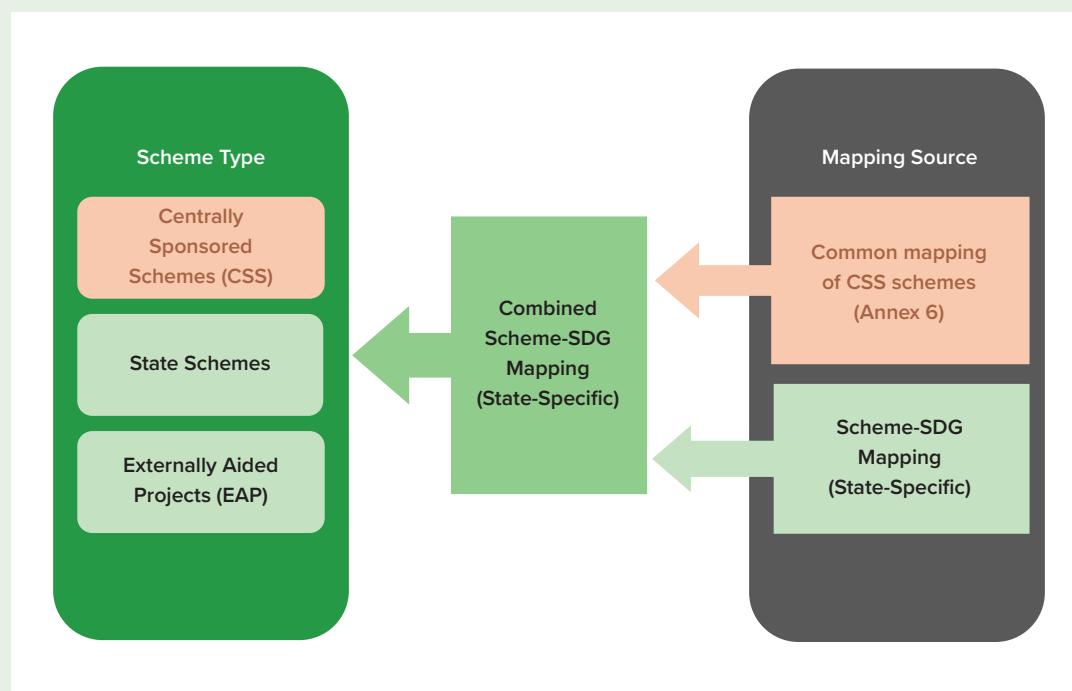
Principle: Schemes are attributed to SDG Targets on the basis of a Scheme-SDG mapping exercise. Non-scheme expenditure is attributed to Departments.

Exhibit 12: Scheme-SDG mapping: The basis for SDG attribution

Scheme-SDG mapping is the systematic process of linking government schemes to relevant SDGs and Targets of the SIF, informed by the stated objectives and design (components and outputs) of each scheme. The purpose of the Scheme-SDG mapping is to embed the SDGs within State planning and budgeting by clearly identifying how schemes contribute to SDG outcomes.

Exhibit 12 (contd.)

The Planning Department coordinates the mapping exercise as part of the annual Financial Budget preparation. For State Schemes and EAPs, Line Departments map their schemes to SDG Targets, and the Planning Department validates the mapping in consultation with them. For Centrally Sponsored Schemes, NITI Aayog has mapped each scheme to SDG Targets given in [Annex 6: Mapping of Centrally Sponsored Schemes](#). The Planning Department consolidates the mapping for all schemes into the Combined Scheme-SDG Mapping List, which becomes the basis for SDG Target attribution once approved by the High-level SDG Steering Committee. This is explained in more detail in [Section C1: The process](#).



Non-scheme expenditure of a department, by its nature, does not pertain to any scheme. It relates to all activities of the department in common. Nevertheless, such expenditure is essential for achieving the objectives of the department and hence needs to be covered in SBT as explained in [Section A4: Budget Lines - Inclusions and Exclusions](#). To enable this, such expenses are attributed at the department level, meaning they are attributable to all SDG Targets identified with schemes of that department.

A8. Value assignment and distribution

What should be the methodology for distributing budget allocations to SDG Targets – for scheme and non-scheme expenditure budget lines?

Principle: For scheme expenditure, apply the "Equal Weightage" method. For non-scheme expenditure, apply the "Aggregate Proportionate Distribution" method.

Under the "Equal Weightage" method, a line item's budget is assigned equally to all tagged SDG Targets (shown in the example below) based on the presumption that a scheme impacts all its tagged SDG Targets evenly.

Exhibit 13: Understanding the Equal Weightage method

Scheme name [Col. 1]	Gross allocation (₹ Cr) [Col. 2]	Number of SDG Targets [Col. 3]	SDG Target(s) attributed [Col. 4]	Value assigned per Target (₹ Cr) [Col. 2/Col. 3]
1. Primary Health Infrastructure	150.0	1	Target 3.8	150.0
2. Integrated Nutrition & WASH	300.0	2	Target 2.2, Target 6.1	150.0
3. Skill Development for Youth	90.0	3	Target 4.4, Target 8.5, Target 8.6	30.0

Under the “Aggregate Proportionate Distribution” method, the aggregate budget allocation of all non-scheme expenditure line items of the department is distributed in the same proportion as the department’s total assigned scheme allocations (shown in the example given below). It works on the rationale that non-scheme expenditure contributes to the development outcomes associated with all schemes of a department.

Exhibit 14: Understanding the Aggregate Proportionate Distribution method

For the Department of Agriculture & Farmers' Welfare, financial allocations are shown under Budget Lines 1, 2, and 3, representing three schemes, each tagged to one or more of three SDG Targets – Target x, Target y, and Target z following the Equal Weightage method. Budget Lines 4 and 5 represent non-scheme allocations of the Department. The non-scheme amounts are apportioned across the three SDG Targets in the same proportion that each Target’s tagged scheme allocation bears to the Department’s total tagged scheme allocation.

Department: Agriculture & Farmers’ Welfare*Amount in ₹ Cr*

Budget Line	Sub-head	Gross Allocation	Tagged Allocations		
			Target x	Target y	Target z
Scheme expenditure					
Budget line 1	Assistance for increasing Agriculture Crop Coverage	150.0	75.0	75.0	
Budget line 2	Soil Health Card Scheme	360.0	120.0	120.0	120.0
Budget line 3	Scheme to Promote Natural Farming in the State	90.0	90.0		
Total scheme allocations – A		600.0	285.0	195.0	120.0
Proportion of SDG-tagged scheme allocations – B			47.5%	32.5%	20.0%

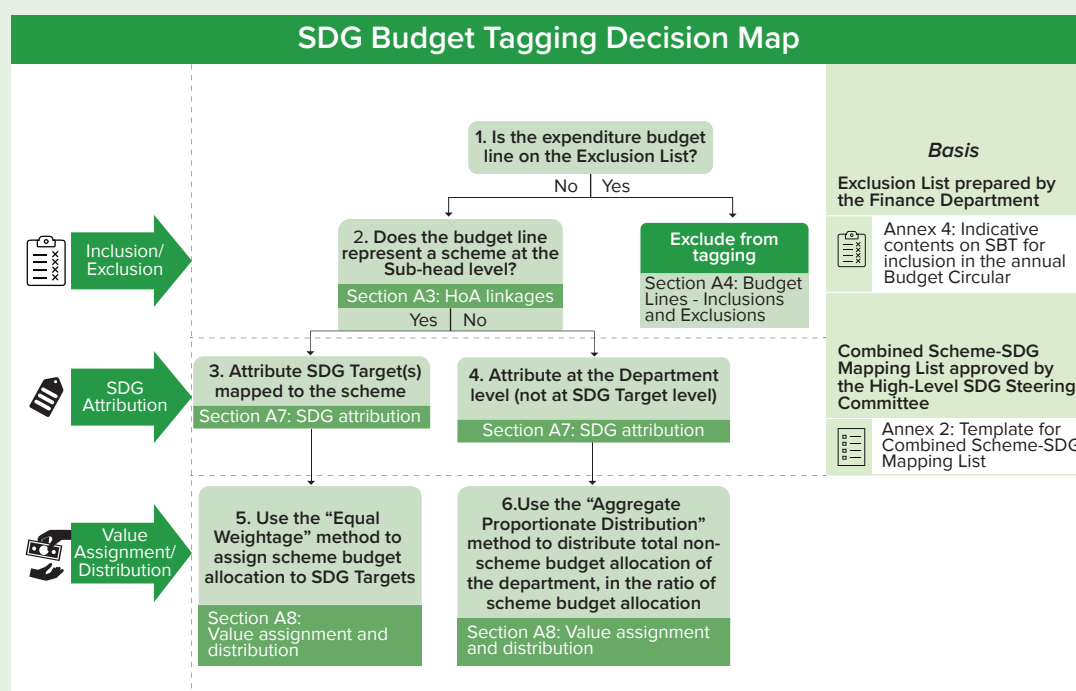
Exhibit 14 (contd.)

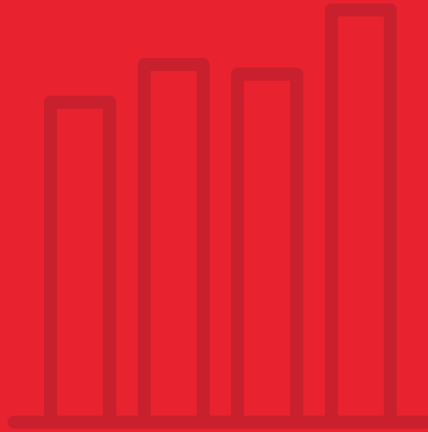
Department: Agriculture & Farmers' Welfare			Amount in ₹ Cr		
Budget Line	Sub-head	Gross Allocation	Tagged Allocations		
			Target x	Target y	Target z
Non-scheme expenditure					
Budget line 4	Superannuation and Retirement Allowances	100.0	Aggregate non-scheme allocations [C] distributed among mapped SDG Targets in the above proportion [B]		
Budget line 5	Payment of electricity dues in respect of various departmental offices	60.0			
Total non-scheme allocations – C		160.0	76.0	52.0	32.0
Total SDG-tagged budget allocation – D [A+C]		760.0	361.0	247.0	152.0
Budget line 6	Repayment of Deposits – E	80.0	Excluded from SDG tagging		
Total budget allocation – F [D+E]		840.0			

A9. Design elements: Decision Map

Applying the SBT design elements requires the Finance Department, Planning Department and Line Departments to make judgement calls in three broad areas: (1) Inclusion and exclusions, (2) SDG attribution, and (3) Value assignment/ distribution. Exhibit 15: The SDG Budget Tagging Decision Map presents a condensed decision map to guide key actors in the exercise.

Exhibit 15: The SDG Budget Tagging Decision Map





B. PRELIMINARY STEPS FOR IMPLEMENTING SBT



B1. Preparatory activities

Before implementing SBT for the first time, State governments should initiate a few technical, procedural, and institutional preparatory activities to ensure adequate preparedness.

Table 1: Preparatory activities for implementing SBT outlines these activities.

Table 1: Preparatory activities for implementing SBT

Activity	Details	Responsibility
1. Establish the State Indicator Framework <i>(a key enabler for aligning development plans with SDG priorities and the basis for Scheme-SDG mapping)</i>	• If SIF exists – review and update it to reflect the latest State priorities – Goals, Targets, and Indicators.⁴ • If an SIF does not exist – develop one based on the National Indicator Framework.	All departments coordinated by the Planning Department
2. Undertake functionality enhancements in FMIS Budget module <i>(for accommodating SDG attribution, value assignment, and reporting requirements)</i>	Functionality enhancements for SBT will include: a. Scheme-SDG mapping masters for CSS, and State Schemes. b. SBT Exclusion List of Major Heads, Minor Heads, and Sub-heads in Heads of Accounts. c. Configuration of the budget classification structure (Heads of Accounts) to apply tags at the Sub-head (Scheme) level. d. Additional fields in the budget module to include mapped SDG Target information. e. Algorithms for “Equal Weightage” assignment (scheme expenditure) and “Aggregate Proportionate Distribution” (for non-scheme expenditure) of budget allocations. f. Department-level and State-level SDG-aligned Budget reports. g. Related workflows and validation controls. Brief functionality requirements relating to the above are given in Annex 1: SBT in FMIS - High-level functionality requirements.	Finance Department (FMIS Cell)

⁴ 27 out of 28 States, and 6 out of 8 Union Territories have established an SIF (SDG National Indicator Framework Progress Report 2026).

Table 1 (contd.)

Activity	Details	Responsibility
3. Undertake functionality enhancements in Voucher Level Computerisation (VLC) software <i>(to enable VLC to exchange SDG-tagged data with the State FMISs)</i>	Functionality enhancements in VLC will largely mirror the modifications made in State FMISs. These will be designed and coordinated centrally by the Government Accounts Wing, O/o the C&AG, and implemented by the AG(A&E) offices.	Government Accounts Wing, O/o the C&AG & AG(A&E)
4. Constitute a High-level SDG Steering Committee <i>(for overall direction)</i> and SDG Cell <i>(for operational and coordination support)</i>	- Set up a High-level SDG Steering Committee chaired by the Chief Secretary with heads of Line Departments as members.⁵ - Establish a specialised SDG Cell within the Planning Department with subject matter experts.	Planning Department
5. Formal direction to undertake SBT (for the integration of SBT within the annual budget preparation process)	Issue Government order directing the preparation of SDG-aligned Budgets.	High-level SDG Steering Committee

B2. Potential for usage of Artificial Intelligence (AI) Tools

This Guide envisions SBT to be a “natively digital” exercise operating on the FMIS platform (Budget Module). SDG budgeting is most useful when it is supplemented by informed human judgement – in providing the necessary inputs for SBT as well as in using the outputs for decision-making. Usage of Artificial Intelligence (AI) can make the SBT exercise less onerous and significantly enhance its utility. Four prominent aspects of SBT that can benefit from deploying specific-purpose AI Agents are discussed in [Table 2: Potential use cases for AI Agents in SBT](#). For uniformity and maximum effectiveness, the AI Agents may be built and managed and integrated into the SBT application software of each State within its FMIS.

Table 2: Potential use cases for AI Agents in SBT

Use case	Potential for AI usage
Scheme-SDG Mapping: A Mapping Agent that can recommend most probable SDG (Goals) and Targets to be mapped to schemes.	The Agent could draw upon historical mapping information of CSS, and State Schemes, across all Indian States. Each subsequent mapping effort can be an interactive exercise with the Agent. It can also be used to validate the justification for mapping prepared by officials. Each user conversation can further add to the knowledge base of the Agent, enabling it to deliver finer recommendations.

⁵ Majority of States and UTs have established High-level Committees chaired by the Chief Secretary as a mechanism for coordination with Line Departments and Working Groups/ Committees/ Task Forces on SDGs ([India Voluntary National Review Report 2025](#)).

Table 2 (contd.)

Use case	Potential for AI usage
	In addition to reducing efforts in mapping, the Agent can help promote uniformity across States and reduce subjectivity in Scheme-SDG mapping exercise.
Policy insights: An Analytics Agent that can generate meaningful policy insights for decision-makers.	The Agent would operate using SDG-aligned budgets, SDG Indicator performance reports, and performance audit reports of Indian States across years. Insights can cover matters such as associations and trends between SDG-aligned spending and indicator movements; effectiveness of SDG-aligned spending; trends – temporal as well as peer State comparisons; and recommendations to improve scheme design/ alignment for better effectiveness and expenditure efficiency. The Agent can present the findings through a conversational, user-friendly interface with local language capability. In addition to reducing the burden of data analysis for officials, it can provide valuable inputs for performance evaluations and audits.
Reconciliation & verification: A Reconciliation Agent can highlight tagging errors and pinpoint differences between different sets of budget statements.	Using the annual financial budget statements and SDG-aligned budget statement as inputs, the Agent can highlight cases of mis-tagging, over-tagging, and incorrect value assignment/ distribution. In doing so, the Agent can help reduce time required in reconciliations and verifications, thus contributing to better accuracy and reliability of SDG-aligned budget reports.
Capacity Building: A Training Agent and SBT Chatbot.	The Training Agent can help create simple, intuitive learning modules to train staff on SBT and SDG Budgeting in general. Using the SBS Guide and SDG-aligned Budget Statements of States as its knowledge base, the Chatbot can be effective in answering user queries in real-time. Both the tools may be made available in local languages to maximise usability. The Agents can help demystify SBT for government personnel, thereby boosting capacity building efforts.



Pro-tip: Phased implementation of AI Agents

In the initial phase, Mapping and Reconciliation Agents may be prioritised to improve accuracy and reduce workload. Advanced Analytics Agents may be introduced subsequently as State-level SBT data matures.



Pro-tip: AI suggests, humans decide

AI Agents are intended to assist, not substitute, official decision-making. All recommendations generated by AI Agents must be subject to validation and approval by the competent authority.



C. SBT PROCESS AND INSTITUTIONALISATION



C1. The process

Exhibit 16: Integrating SBT into the Annual Budget Preparation Process presents the process flow for integrating SBT activities into the annual budget preparation cycle. The Process chart maps the sequence of activities performed by key institutional stakeholders namely Finance Department, Line Departments, Planning Department/SDG Cell, and the High-level SDG Steering Committee. Core annual budget preparation activities are shown in peach colored boxes while additional activities required for SBT are depicted in blue-colored boxes. The numbered steps illustrate the sequence of activities in budget preparation. The indicative timelines for each of the activities are presented below the activity box.

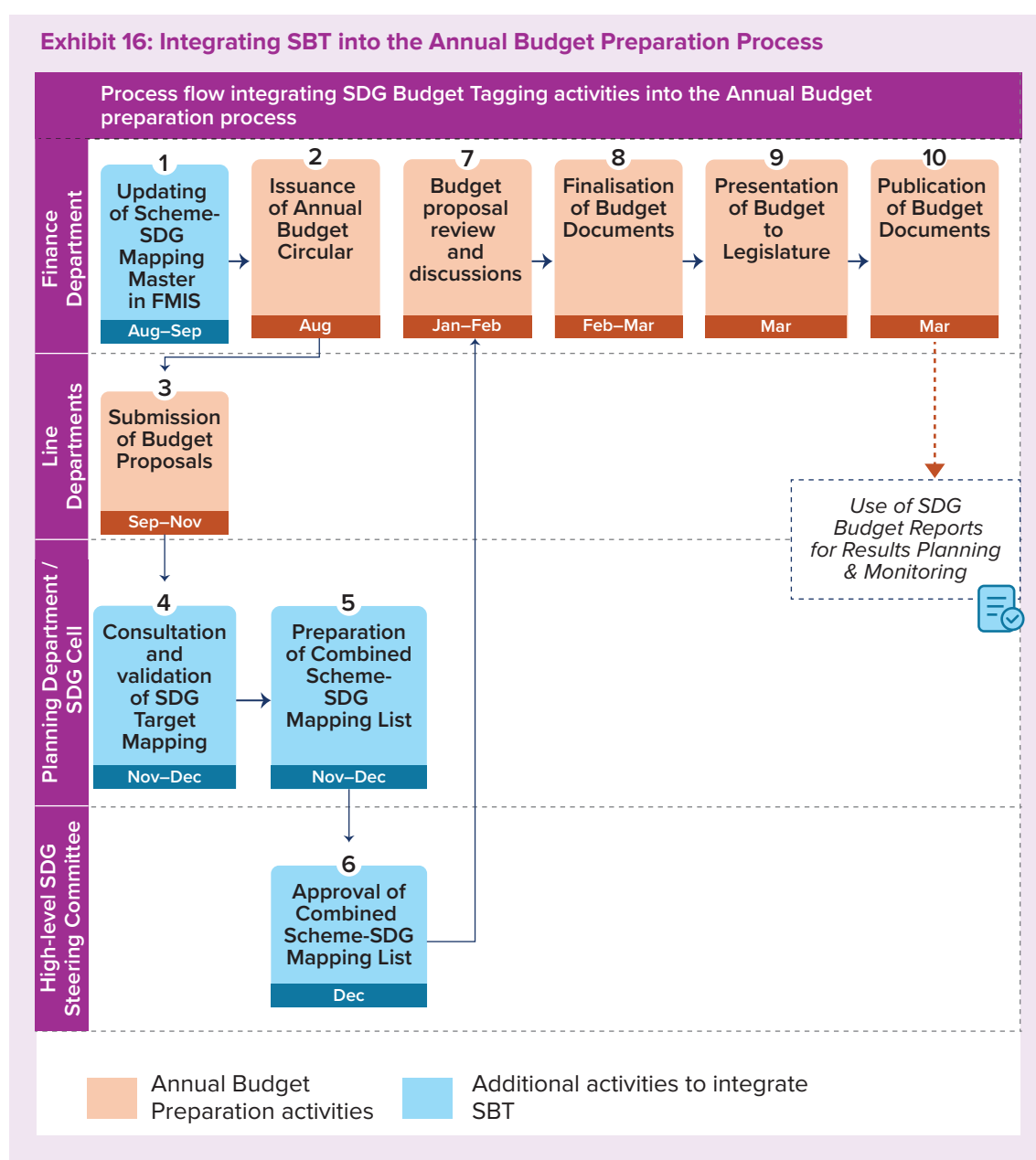


Table 3: List of activities to integrate SBT into the annual budget preparation process details all the activities required for undertaking SBT by various stakeholders within the annual Budget preparation process.

Table 3: List of activities to integrate SBT into the annual budget preparation process

	Activity	Responsibility	Details
1	Updating Scheme-SDG Mapping Master in FMIS	Finance Department	The Scheme-SDG Mapping Master in the FMIS is updated: • for CSS as per the changes to the Scheme-SDG Mapping issued by NITI Aayog. • for new State Schemes newly introduced in the current year, in consultation with the Planning Department.
2	Issuance of Annual Budget Circular	Finance Department	The Budget Circular will have a dedicated section introducing the requirement for SDG Budget Tagging as part of the annual Financial Budget preparation process. Citing reference to the SBS Guide, the Circular will highlight key features of SBT, including: • List of budget lines excluded from tagging as prepared and updated by the FD. (Section A4). • Sub-head level and SDG Target level tagging (Section A3; Section A5). • Approved Scheme-SDG mapping as the basis for attribution. • “Equal Weightage” method for assigning scheme expenditure and “Aggregate Proportionate Distribution” method for distributing non-scheme expenditure. (Section A8). • Responsibility of Department Heads to indicate relevant SDG Targets when proposing new schemes or changes to existing schemes. • Requirement for LDs to hold consultations with the PD to finalise the Scheme-SDG mapping before discussing budget proposals with the FD. • Timeline for various activities. Indicative contents of the annual Budget Circular covering SBT aspects including a template for preparing the list of Exclusions are given in Annex 4: Indicative contents on SBT for inclusion in the annual Budget Circular.

Table 3 (contd.)

	Activity	Responsibility	Details
3	Submission of Budget Proposals	Line Departments	Each LD submits its budget proposals on the budget module of FMIS mentioning the mapped SDG Targets for each scheme in addition to the underlying budget estimates. - For ongoing State Schemes (already mapped in the FMIS): The Department validates the existing SDG Target mapping, indicating revisions if any to accommodate changes in scheme design or objectives. - For new State Schemes and EAPs proposed: The Department maps the scheme to the relevant SDG Target(s) based on scheme objectives. - For CSS: The Department adopts the SDG Target mapping and design in Annex 6.
4	Consultation and validation of SDG Target Mapping	Planning Department / SDG Cell	Holds consultations with each LD to validate proposed SDG Target mapping for new schemes and changes to existing mapping of ongoing schemes. The purpose of the consultation is to ensure policy alignment and avoid over- or mis-tagging. The PD examines whether the scheme design clearly implies the mapped SDG Target proposed by the LD.
5	Preparation of Combined Scheme-SDG Mapping List	Planning Department / SDG Cell	Consolidates the Scheme-SDG mapping of all LDs and prepares a Combined Scheme-SDG Mapping List covering all CSS, and State Schemes. The PD obtains the FD's concurrence on consistency of the mapping with the budget structure and classification before forwarding it to the High-level SDG Steering Committee. The format of the Combined Scheme-SDG Mapping List is given in Annex 2: Template for Combined Scheme-SDG Mapping List.
6	Approval of Combined Scheme-SDG Mapping List	High-Level SDG Steering Committee	Reviews and approves the Combined Scheme-SDG Mapping List. The approved List becomes the authoritative basis for SDG Target tagging of budget lines in the FMIS. The FD shares the approved Combined Scheme-SDG Mapping List with the State AG(A&E) office for necessary updates in the VLC. The Government Accounts Wing, O/o the C&AG, will issue guidelines to the AG(A&E) offices in this regard.

Table 3 (contd.)

	Activity	Responsibility	Details
7	Budget proposal review and discussions	Finance Department	Reviews the budget proposals with the LDs before finalising the budget allocations. Performance on mapped SDG Targets serves as a useful input into such reviews and discussions.
8	Finalisation of Budget Documents	Finance Department	Prepares SDG Budget Statements in addition to the regular annual Financial Budget statements such as Demands for Grants, Budget at a Glance, and Detailed Budget Statements, ensuring consistency across the statements.
9	Presentation of Budget to Legislature	Finance Department	Coordinates the presentation of the annual Financial Budget to the Legislature for approval, with the SDG-aligned Budget Statement laid alongside it. Further, a separate Statement on SDG-aligned Expenditure shall form part of the State's Annual Finance Accounts prepared by the AG(A&E), in the format to be prescribed by the Comptroller and Auditor General of India.
10	Publication of Budget Documents	Finance Department	Publishes the Financial Budget and SDG-aligned Budget Statement in the public domain after Legislative approval.
	Use of SDG Budget Reports for Results Planning & Monitoring	Planning Department/ Line Departments	Use SDG-aligned Budget reports to inform the preparation of Outcome Budgets and departmental results frameworks in subsequent budget cycles. The reports are also used for monitoring performance and for generating policy insights.



Resource Corner

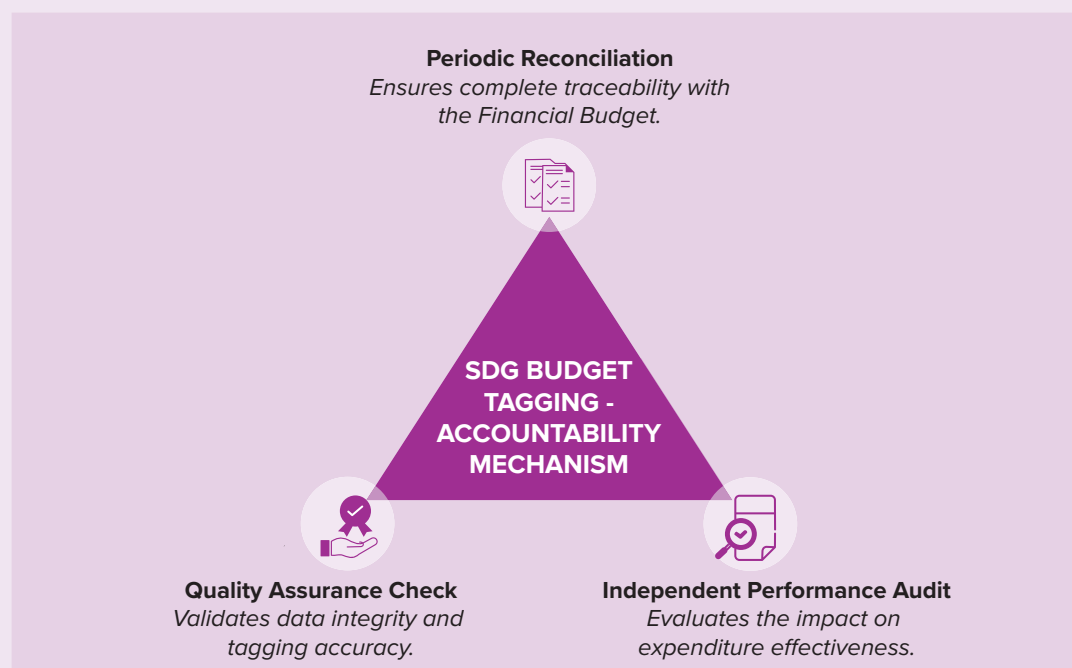
During the validation phase (step 4), the Planning Department can use the following resources for guidance:

- *Budgeting for the SDGs - A Modular Handbook*
- *Budgeting for the Sustainable Development Goals – Aligning domestic budgets with the SDGs – Guidebook*
- *SDG Budget Tagging: A Proposal to measure SDG Financing*

C2. Accountability mechanism

For the SDG budgeting initiative, underpinned by SBT, to remain credible and deliver continuous value to policy makers, it is essential that the exercise be subject to an accountability mechanism that can provide assurance on the quality and utility of the outputs. A three-pronged accountability mechanism is envisaged comprising periodic reconciliations, quality assurance checks, and independent performance audits as shown in [Exhibit 17: Accountability mechanism](#).

Exhibit 17: Accountability mechanism



Reconciliation: Before finalising the annual budget statements, the FD must reconcile the expenditure allocations tagged and reported in the SDG-aligned Budget Statements with the allocations in the main Financial Budget document. This would ensure that every rupee reported in the SDG-aligned Budget Statements is traceable to the approved annual Financial Budget. Reconciliation must detect and correct instances of:

- **Double tagging:** Where the same expenditure is reported more than once, so that the amounts attributed to a budget line's Targets exceed its gross allocation, or the tagged total exceeds the Financial Budget less exclusions.
- **Under-tagging:** Developmental schemes that were missed during the Scheme-SDG mapping and hence incorrectly excluded from budget tagging.
- **Erroneous exclusions:** Legitimate non-scheme expenditures (like Secretariat salaries) being wrongly excluded.
- **Classification mismatches:** Scheme expenditure marked as non-scheme and vice versa.

Exhibit 18: Reconciliation: Annual Financial Budget vs. SDG-aligned Budget

To ensure consistency, the Finance Department must prepare an SDG-Budget Reconciliation Statement (template provided in [Annex 5: Template for Statement of Reconciliation](#)) using the following reasoning:

- **Total Expenditure allocation as per annual Financial Budget – Exclusions** (pure cash movements) = **Total expenditure allocations in SDG-aligned Budget Statements.**

Exhibit 18 (contd.)

Such that:

- **Total expenditure allocated in SDG-aligned Budget Statements = Total scheme expenditure allocations** (directly attributed) + **Total non-scheme expenditure allocations** (proportionately distributed).

Further, the FD must also reconcile the actual expenditure reported in the SDG-aligned Budget Statements with the expenditure figures in the SDG-aligned Expenditure Statement forming part of the annual Finance Accounts prepared by the AG(A&E).

Quality Assurance: Quality Assurance (QA) checks must focus on ensuring the integrity of the data presented and the tagging process. The State Government (through the State Audit Department or any other institution) may periodically undertake an audit of the tagging process on a risk-based sampling basis (for instance, focusing on the top five schemes by outlay for each department).⁶ The audit may involve ex-post checks and walkthroughs of the SBT process to verify that the process was duly followed.

Exhibit 19: Key Quality Assurance checks (indicative list)

- **Rationality of mapping:** Is the Scheme-SDG Mapping logical? For instance, although a scheme for "Rural Roads" may be additionally mapped to a poverty reduction related Target (Target 1.4: Access to basic services), is it primarily mapped to Target 9.1 (Develop quality, reliable, sustainable, and resilient infrastructure)?
- **Due process:** Has the department used the approved State Indicator Framework as the basis, or was the Scheme-SDG mapping undertaken in isolation?
- **Exclusion accuracy:** Are the items left out of the tagging consistent with the list of exclusions approved by the Finance Department?
- **Excessive tagging:** Are schemes being tagged to an excessive number of SDG Targets, leading to a fragmentation of their budgetary value?
- **Methodological consistency:** Has the Equal Weightage method been correctly applied to schemes mapped to multiple Targets? (e.g., if a ₹100 Cr scheme has two Targets, is ₹50 Cr attributed to each?)
- **Basis of distribution:** Is the proportionate distribution of non-scheme expenditure arithmetically consistent with the department's assignment of the scheme budget?
- **Vertical consolidation:** Does the data aggregate correctly from the scheme level to the departmental level, and finally to the State-level SDG Budget Statements?
- **Legislative correlation:** Does the information in internal SDG-aligned reports match the SDG Budget Statements presented to the State Legislature?

Performance Audit: Beyond internal verification mechanisms (Reconciliation and Quality Assurance), an additional layer of oversight - of the nature of Performance Audit - may be commissioned by the State Government. Such audit may be entrusted to the Office of the Accountant General (Audit) of the Comptroller and Auditor General of India (C&AG), the State Audit Department, or an external independent agency. The Performance Audit must focus on the utility of SDG budgeting in development planning and how SBT is contributing to improving expenditure effectiveness and better budget management. Given the vast coverage of the SDG-aligned Budget, the Performance Auditor may select specific audit areas which may include:

- **Priority schemes:** Selection of top-funded schemes or flagship interventions.

⁶ The "risk-based" sampling approach ensures that the majority of the SDG-aligned Budget is verified for accuracy and integrity.

- **Thematic SDGs:** A deep dive into a single Goal (e.g., SDG 3: Good Health and Well-being) across multiple departments or a set of related Goals.
- **Expenditure thresholds:** Auditing all schemes and EAPs above a certain financial value (e.g., ₹50 Cr) to assess their SDG impact.

The Performance Audit may be undertaken as an extension of Function or Scheme performance audit usually undertaken by the C&AG, or as an audit exclusively focusing on the SDG-aligned Budgets.

Exhibit 20: Key areas of focus for a Performance Audit (indicative list)

- **The output gap:** Assessing the correlation between financial expenditure (money spent) and physical progress (assets built or services delivered) toward specific SDG Targets.
- **The outcome gap:** Assessing the correlation between financial expenditure (money spent) and outcomes achieved (performance against SIF indicators).
- **Benchmarking:** Comparative analysis of SDG-aligned budget performance between and across States.
- **Planning integrity:** Evaluating whether the "SDG alignment" was considered during the initial scheme design or merely retrofitted during budget making.
- **Monitoring and evaluation:** Checking whether the department has a robust data management system to track the relevant SIF Indicators.
- **Value for Money (The 3 Es):** Determining whether the SDG outcomes were achieved Economically (at the best price), Efficiently (with minimal waste), and Effectively (reaching the intended beneficiaries).
- **Cost-benefit:** Whether benefits from the SDG-budgeting exercise justify the costs incurred to operationalise it. Whether SDG-aligned reports are being used and actively inform decision-making.
- **Process improvements:** Improvements to SDG budgeting – including SBT techniques – indicating opportunities for process automation.

C3. Institutional responsibilities

SBT is a collaborative exercise that integrates developmental planning into the State's Public Financial Management (PFM) framework. The SBT activities listed in [Table 3: Additional activities to integrate SBT into the annual budget preparation process](#) translate into specific responsibilities for key actors. [Table 4: Institutional responsibilities](#) lists the key responsibilities of each institution involved in this exercise.

Table 4: Institutional responsibilities

Institution	Responsibilities
High-level SDG Steering Committee	• Issuing Government order directing the preparation of SDG-aligned Budgets. • Overall supervision of the SBT exercise. • Providing directions and guidance to FD, PD, and the LDs for undertaking SBT activities.

Table 4 (contd.)

Institution	Responsibilities
High-level Steering Committee	• Reviewing and providing approval for the Combined Scheme-SDG Mapping List. • Conducting half-yearly reviews of strategic direction and SDG progress. • Directing the policy actions and resource allocations necessary to accelerate results.
Finance Department	Integrating SDGs into Budget cycle • Establishing clear mandate for SBT through the annual Budget Circular. • Preparing and updating the list of budget lines excluded from tagging. • Providing concurrence to the PD on the Combined Scheme-SDG Mapping List. • Conducting budget reviews and discussions with LDs, using SDG performance as inputs. • Preparing the SDG-Budget Reconciliation Statement. • Finalising and presenting SDG Budget Statements to the Legislature along with the annual Financial Budget. • Publishing the Financial Budget and SDG-aligned statements in the public domain. • Holding quarterly reviews with PD using SDG-aligned Budget reports. FMIS related • Updating the Scheme-SDG Mapping Master in FMIS for Centrally Sponsored Schemes based on NITI Aayog's latest Scheme-SDG Mapping (Annex 6). • Managing functionality enhancements in the FMIS Budget module for undertaking SBT. • Updating Scheme-SDG Mapping Master after High-level SDG Steering Committee approval on the Combined Scheme-SDG Mapping List. • Reconciling SDG-aligned Budget reports with financial budget reports.
Planning Department	• Providing strategic inputs to the LDs to align development plans with the State Indicator Framework and policy priorities. • Engaging with LDs to review, discuss, and validate the proposed mapping of schemes to SDG Targets. • Consolidating validated inputs to develop Combined Scheme-SDG Mapping List. • Obtaining FD's concurrence on the Combined Scheme-SDG Mapping List for consistency with budget structure and classification. • Overseeing the use of SDG-aligned Budget reports for results planning and performance monitoring. • Coordinating the preparation of Outcome Budgets and departmental results frameworks in subsequent cycles.

Table 4 (contd.)

Institution	Responsibilities
Line Departments	• Preparing budget proposals and estimates for schemes along with mapped SDG Targets. • Validating existing SDG Target mapping for ongoing State Schemes and indicating any changes to accommodate changes in scheme design. • Mapping new schemes to the relevant SDG Targets, based on scheme components and outputs. • Submitting budget estimates with corresponding SDG Target tags through the budget module of FMIS within prescribed timelines. • Undertaking consultations with the PD to finalise the Scheme-SDG mapping in a timely manner. • Using SDG-aligned Budget reports to generate policy insights and inform results management.
SDG Cell (Under Planning Department)	• Leading the coordination of the Scheme-SDG mapping exercise across departments. • Reviewing and updating the State Indicator Framework or developing one (if it does not exist) based on the National Indicator Framework. • Leading "Mapping Sprints" (structured mapping consultations and exercises) to cross-reference scheme design against SIF. • Holding technical consultations with LDs to validate proposed Scheme-SDG mapping and ensure policy alignment. • Consolidating departmental Scheme-SDG mapping into a Combined Scheme-SDG Mapping List for all schemes (CSS, and State). • Providing technical assistance to FD, PD, and the LDs throughout the SBT exercise and in using the SDG-aligned reports.
Government Accounts Wing, O/o the C&AG	• Prescribing the format of the SDG-aligned Expenditure Statement in the State Finance Accounts. • Designing and coordinating VLC functionality enhancements for SBT. • Issuing guidelines to the AG(A&E) offices on uploading the approved Scheme-SDG mapping into VLC and compiling SDG-wise expenditure.
Accountant General (Accounts and Entitlement)	• Updating the approved Combined Scheme-SDG Mapping List of the State in VLC, as per the guidelines of the GA Wing. • Preparing the SDG-aligned Expenditure Statement as part of the Annual Finance Accounts.

C4. Capacity building

Effective implementation of SBT across States requires sustained and structured capacity building of key government stakeholders. Given the technical nature of SIF, Scheme-SDG mapping, and integration of SBT with budget processes, continuous training is essential to ensure consistency and accuracy in SBT activities and institutional ownership of the outputs. Capacity-building initiatives should aim not only at familiarising officials with the SBT methodology but also at embedding SDG considerations into routine planning, budgeting, and monitoring practices.

A well-designed training framework strengthens inter-departmental coordination, reduces tagging errors, and enhances the credibility and usability of SDG-tagged budget data for policy decision-making.

Types of Training

Capacity-building efforts for SBT can be organised around two types of training.

- 1. Introductory training** may be undertaken during the initial rollout of SBT. It must aim to build foundational understanding of SBT among officials from the Finance Department, Planning Department, FMIS Cell, Line Departments, the State SDG Cell, and the AG(A&E). It must also aim to sensitise key officials on the preparatory steps required to implement SBT.
- 2. Annual refresher training** may be organised annually following the issuance of the Budget Circular. These sessions are critical for reinforcing guidance issued in the circular, conveying refinements to the SBT methodology and changes to the SBT process, addressing challenges observed during previous year budget preparation, and communicating updated SDG priorities or reporting requirements. Refresher training also provides a platform to discuss common errors, share good practices across departments, and orient newly inducted officials, thereby maintaining continuity and quality in the SBT process.

Indicative coverage of Training Topics

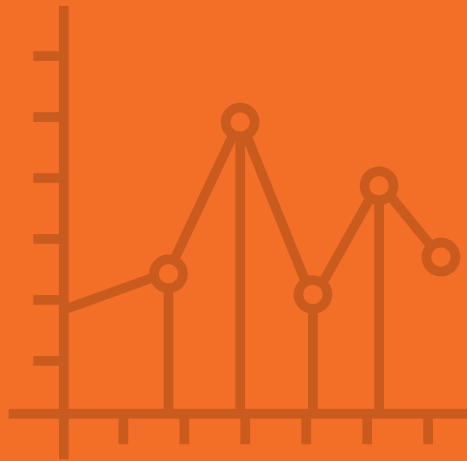
The training pedagogy will be based on the concepts, methodologies, and process aspects covered in this Guide. [Table 5: Indicative coverage of training topics](#) gives the topic-wise indicative coverage of the training.

Table 5: Indicative coverage of training topics

Training Topic	Indicative Coverage	Stakeholders
Foundational concepts of SDGs and introduction to SBT	Conceptual underpinnings of SDGs, Targets, and Indicators and their linkages to development planning; Overview of the 2030 Agenda. Introduction to the State Indicator Framework, Introduction to the concept of SBT.	FD, PD, LD, SDG Cell, AG(A&E)
SBT Rationale & Framework	Rationale for budget tagging and design principles. Key design elements of SBT such as inclusions and exclusions, linkages to Heads of Accounts and SIF, using Scheme-SDG mapping as the basis of attribution, and value assignment methods.	FD, PD, LD, SDG Cell, AG(A&E)

Table 5 (contd.)

Training Topic	Indicative Coverage	Stakeholders
Tagging Methodologies	Hands-on exposure to tagging methodologies; and related templates. Preparatory activities needed to implement SBT. Key SBT activities and their positioning within the annual budget preparation process. Institutional roles and responsibilities.	FD, PD, LD, SDG Cell, AG(A&E)
FMIS Functionality	In-depth review of exclusion criteria, value assignment algorithms, FMIS functionality aspects, integration with VLC, validations, reconciliations, and workflows.	FD (FMIS Staff), LD, SDG Cell, AG(A&E)
Budget Circular & Instructions	Reinforcing guidance issued in the Annual Budget Circular, clarifying methodological refinements in SBT for the current cycle.	FD, PD, LD, SDG Cell
Quality Assurance & Error Management	Accountability mechanism including reconciliation, identifying common tagging errors (over-tagging/under-tagging) quality assurance checks and performance audits. Sharing good practices.	FD, PD, LD, SDG Cell, AG(A&E), AG(Audit), State Audit Department
SDG Reporting & Analysis	Usage of SDG-aligned reports for performance monitoring and extracting policy insights.	PD, SDG Cell, LD



D. THEMATIC INTEGRATION - SBT PLUS



D1. Integration with Green/Climate budgeting

Green/Climate Budgeting is the process of identifying and tracking environment/climate-related expenditures in the financial budget to measure financial commitment toward green/climate objectives (such as reducing emissions, low-carbon economy, building resilience, biodiversity, water security, and pollution control). Just as with SDG budgeting, this is achieved through the technique of tagging environment/climate-related financial flows. Green/Climate Budget Tagging (GCBT) involves marking specific budget lines with "Green/Climate Tags" to differentiate developmental spending that is impacted by, or has a direct impact on, the environment/climate.

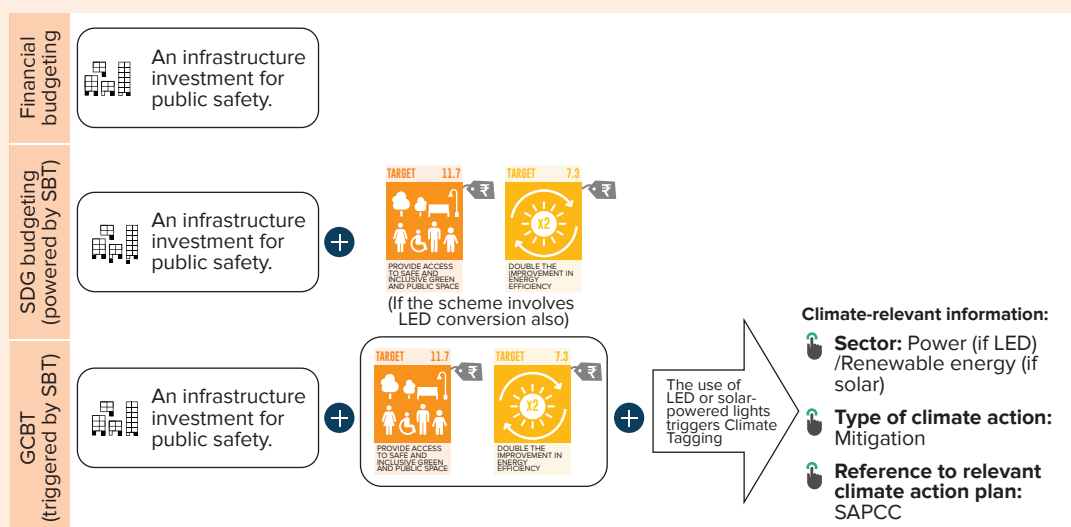
Thus, GCBT requires tagging additional attributes that capture the environmental/ climate impact. These may include:

- **Nature of climate action** such as mitigation, adaptation, or disaster resilience, disaster response and so on,
- **Sectoral classification** such as power, renewable energy, transport, or agriculture,
- **Degree of relevance** categorising expenditure as fully relevant, partially relevant, or having negative relevance to environment/climate, and
- **Additional references** to policy documents or action plans such as the State Action Plan on Climate Change or the State Soil Conservation Strategy.

Exhibit 21: Understanding Financial versus SDG versus Green/Climate Budgeting

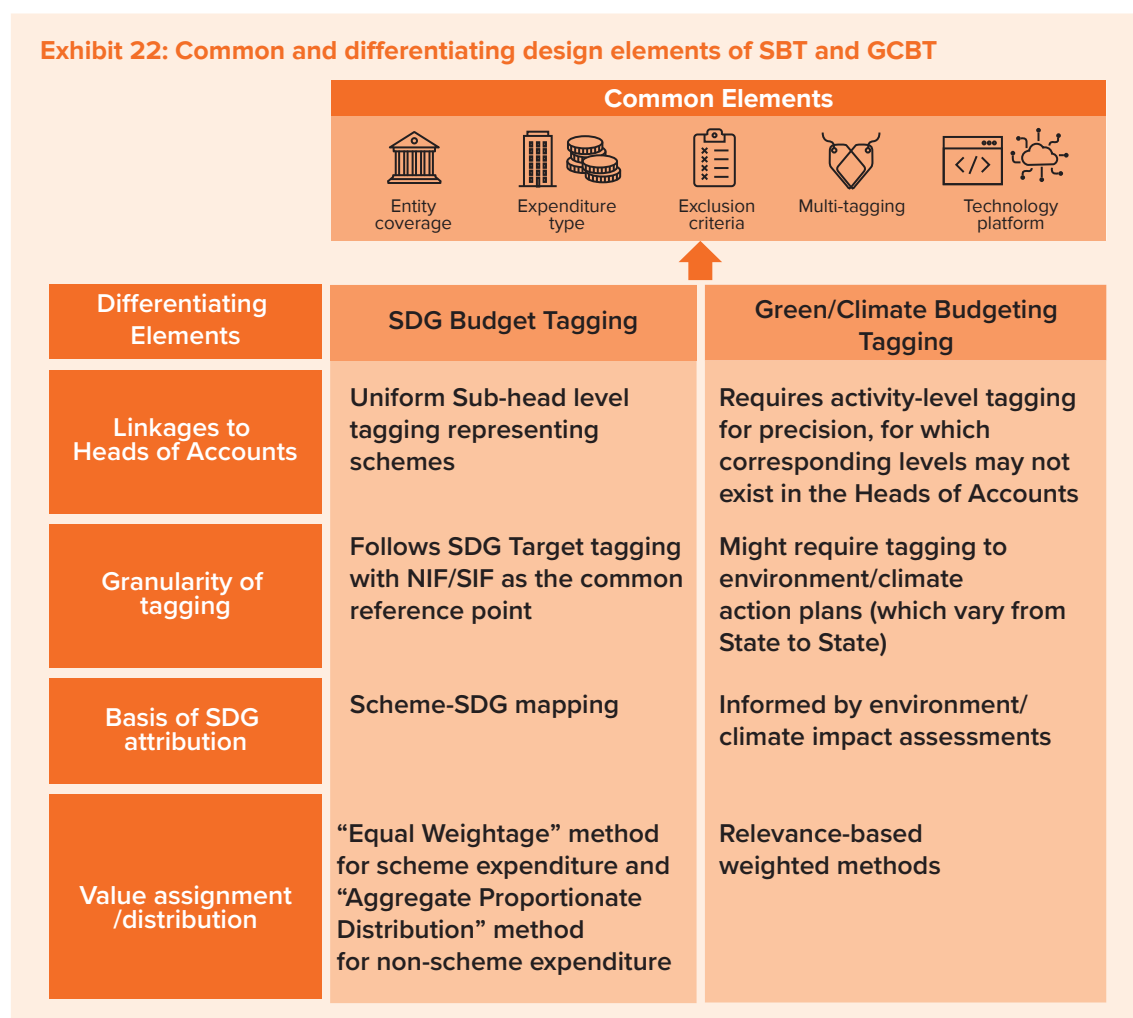
Consider a budget allocation for an Urban Street Lighting scheme of the Housing and Urban Development Department of a State Government.

- **Financial budgeting:** Views this as an infrastructure investment for public safety.
- **SDG budgeting powered by SBT:** Associates the allocation with Target 11.7 – “Provide universal access to safe, inclusive and accessible, green and public spaces...” and additionally with Target 7.3 – “improve energy efficiency” if the scheme involves LED conversion also.
- **Green/Climate budgeting:** Specifically identifies the use of LED or solar-powered lights as a green/climate investment, further capturing additional climate-relevant information such as the Sector-Power (if LED) and Renewable energy (if solar), the type of climate action (mitigation in this case), and cross reference to relevant climate action plans (State Action Plan on Climate Change in this case). By tracking these attributes, the Department can monitor how its schemes actively reduce the State's carbon footprint and energy consumption.



The additional attributes captured for producing a Green/Climate budget are often defined in an exclusive green or climate budgeting framework.

The common and unique design elements of SDG budgeting and Green/Climate budgeting are outlined in **Exhibit 22: Common and differentiating design elements of SBT and GCBT**.



Considering the common and divergent elements of SBT and GCBT in conjunction, it follows that GCBT can operate as an extension of SBT, with triggers when specific SDG Targets are tagged. Once triggered, green/climate tagging will follow the design elements, tagging methodology and process prescribed in the State’s Green/Climate Budgeting framework.

Exhibit 23: Green/Climate Budget Tagging Triggers

Trigger 1: The SDG alignment trigger

Whenever a scheme is tagged under SBT to environment/climate-relevant Targets under SDGs (such as SDG 6, SDG 7, SDG 11, SDG 12, SDG 13, SDG 14, and SDG 15), it should be subject to extended tagging under the GCBT framework to capture its specific environmental/climate impact.

Trigger 2: The Green/Climate framework compliance trigger

If a scheme (or activities under a scheme) satisfies the technical criteria or preconditions defined in exclusive Green/Climate frameworks, such as:

- National Level: The Climate Finance Taxonomy (once notified) or National Action Plan on Climate Change (NAPCC).
- State Level: Specific criteria laid down in SAPCC or the State Disaster Management Plan.



Resource Corner

To know more about additional GCBT related attributes and for guidance on developing a GCBT framework, the following guidance material by UNDP provides additional guidance:

- *UNDP CPEIR Methodological Note*
- *Using Public Financial Management to implement Nationally Determined Contributions and National Adaptation Plans – Integrating Climate Goals into Government Budgets*

D2. Interlinkages with Gender Budget Statement

In India, Gender Budget Statement (GBS) has emerged as a reporting mechanism used by Ministries and Departments (of the Union and State Governments) to review their policies and programmes from a gender perspective and reflect allocations for women and girls in a standard format. The GBS is prepared in three parts to classify allocations to schemes based on their gender orientation:

- **Part A:** Schemes/allocations where 100 percent of expenditure directly benefits women and girls.
- **Part B:** Schemes where 30 to 99 percent of the allocation benefits women and girls.
- **Part C:** Schemes where less than 30 percent of the allocation benefits women and girls.

In this context, SBT can serve as a complementary data source to support the preparation of GBS. States undertaking SBT can leverage SDG-tagged budget allocation to inform Part A, Part B, and Part C classifications required for GBS reporting. **Exhibit 24: How does SBT data support GBS reporting?** provides an example illustrating this point.

Exhibit 24: How does SBT data support GBS reporting?

The SBT exercise involves tagging each scheme expenditure budget line against mapped SDG Targets, which could include Targets under SDG 5 (Gender Equality) and other Targets linked to women's empowerment. This tagged data serves as an input to inform the classification of schemes into the respective GBS categories. Consider the stylised examples below.

Scheme	Gender-Specific SDG Target	Other SDG Target(s)	Basis of Classification
Pradhan Mantri Matru Vandana Yojana	Target 5.1 (End all forms of discrimination against all women and girls everywhere)	Target 3.1 (Reduce maternal mortality)	As the scheme provides direct maternity benefits exclusively to pregnant and lactating women, it is tagged to Target 3.1 and 5.1 – both linked to women. Consequently, the scheme may be classified under GBS Part A as 100% of its expenditure is dedicated to women-oriented Targets.

Exhibit 24 (contd.)

Scheme	Gender-Specific SDG Target	Other SDG Target(s)	Basis of Classification
Pre-matric scholarship to Scheduled Caste students	Target 4.5 (Eliminate gender and social disparities in education for vulnerable populations)	Target 4.1 (Universal, equitable, quality primary and secondary education)	Since the guidelines mandate minimum reservations for female beneficiaries (or actual participation rates for girl students which typically fall between 40% and 50%), it is tagged to Target 4.5 in addition to 4.1. Under the “Equal Weightage” method, the scheme allocation is split 50% to each Target. Consequently, the scheme may be classified under GBS Part B reflecting the 50% allocation to female beneficiaries.
Construction of Skill Development Centre	Target 4.a (Build and upgrade education facilities that are gender sensitive and provide effective learning environments for all)	Target 9.1 (Infrastructure development); Target 4.4 (Skills development); Target 8.6 (Reduction of youth not in employment)	As the scheme targets gender-sensitive infrastructure and promotes women’s access to vocational training, it is tagged to SDG 4.a. Under the “Equal Weightage” method, the scheme allocation is tagged 25% each to the four SDG Targets. The scheme may get classified under Part C reflecting the 25% allocation to SDG 4.a.



Pro-tip: SBT and Gender Budgeting

SBT can serve as a complementary data source to enrich and strengthen the GBS preparation process. For States already undertaking SBT, the gender-relevant SDG-tagged data can be used to inform and supplement GBS, reducing duplication of effort. In this way, SBT and GBS reinforce each other rather than operating as parallel exercises.



Pro-tip: Tagging to gender-related SDG Targets

Expenditure budget lines may be tagged to gender-related SDG Targets which may not necessarily be under SDG 5 (Gender Equality) alone. Many schemes contributing to women’s empowerment are tagged to other Targets (such as those under SDG 3: Good Health and Well-being for maternal health) while simultaneously advancing gender equality.



Resource Corner

To know more about gender budgeting in India, refer to:

- *Gender Budget Statement: Compilation of Formats & Methodologies in India (for State-wise formats)*
- *Gender Budgeting Handbook for Government of India Ministries & Departments; Expenditure Profile 2026-27, Government of India*



E. USING SDG-ALIGNED BUDGETS



E1. SDG-aligned Budgets: Bridging Fiscal Planning and Development Outcomes

SDG-aligned Budget reports – outputs of SDG Budget Tagging – bridge the gap between a State's developmental planning and its fiscal management efforts.



Illustration generated using an AI tool, for representational purposes only.

This is achieved in the following ways:

- 1. Aligning spending with development priorities.** SDG budgeting shifts the focus from "incremental" to "needs-based" budgeting, providing the evidence required to align funding with State priorities.
- 2. Outcome budgeting.** SDG budgets supplement outcome budgets, allowing State governments to quantify investment needs to reach 2030 Targets.
- 3. Scheme rationalisation.** By highlighting overlaps in scheme objectives, SDG budgeting enables governments to avoid fragmentation, align schemes, and consolidate allocations.
- 4. Multi-year budgeting.** SDG budgeting allows State governments to look beyond the annual budget cycle and align spending with medium- and long-term goals.
- 5. Spending reviews.** By informing spending reviews, SDG budgeting provides insights on over- or under-resourcing of development plans and hidden expenditure inefficiencies.
- 6. Performance evaluation.** SDG Budget Statements and Reports enable correlating financial inputs to measurable results, allowing policymakers to identify underperforming programmes and schemes and initiate timely course correction.
- 7. Benchmarking.** Using performance on the SDG India Index as a common yardstick, SDG-aligned Budget reports enable a State to benchmark its performance against peer States, fostering healthy competition among States.
- 8. Transparency.** The SDG Budget Statements and Reports empower citizens, civil society, and oversight bodies such as auditors to hold the government accountable for public expenditure and delivery of outcomes.
- 9. Scalability.** The implementation of SBT at the State level creates a scalable model for adoption at the local level. States can expand SDG budgeting to districts, local bodies, and State-owned entities, ensuring that public spending at all levels is aligned with State-level priorities.

Exhibit 25: Benefits of SDG budgeting: An illustration

The Department of Water Resources of State A allocates ₹100 Cr for a rural pipeline project, tagging it to Target 6.1 (Safe Drinking Water). By the end of the year, the department reports 100 percent budget utilisation i.e., every rupee was spent. However, a performance audit of the scheme across States reveals that water accessibility has improved only marginally in State A while a neighbouring State – State B – with a smaller per capita budget, has performed better in water availability. A deeper analysis reveals a service delivery gap in State A – although the pipes were laid, water supply remained erratic because the local power grid capacity was insufficient to run the pumps. A deeper analysis reveals a service delivery gap in State A – although the pipes were laid, water supply remained erratic because the local power grid capacity was insufficient to run the pumps.

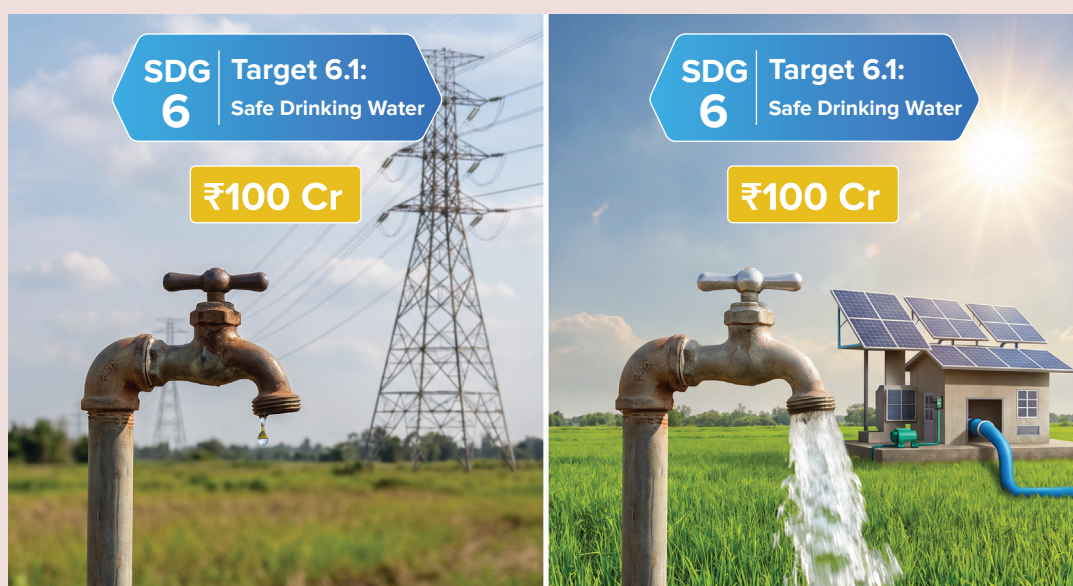


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Because the expenditure was tagged to Target 6.1, the department could link the outlay to the Target's indicators and see that results lagged spending. A field review then identified the cause. In the next budget cycle, rather than providing the same allocation for more pipes, the Finance Department uses this insight to reallocate resources. The scheme is restructured to earmark a portion of the funds for solar-powered pumping stations. Through this targeted intervention, the State expects service reliability, and the corresponding indicators, to improve.

E2. SBT Reports Stack

The SBT reports stack is a collection of reports that provides information on how public budgets contribute to the SDGs. The reports support decision-making at different levels by presenting information ranging from snapshots of SDG-aligned spending to detailed analysis at the department, scheme, and SDG and Target levels. In addition to facilitating transparency and legislative oversight, the reports are valuable inputs for development planning, outcome budgeting, and performance monitoring.

The report templates presented in this Guide are indicative. States may adapt and refine the reports and develop additional reports to meet their evolving information needs. Most reports are meant to be system-generatable once configured in the State FMIS. [Table 6: SBT Reports Stack](#) gives an overview of the SBT Reports Stack. The report templates are given in [Annex 3: SDG Budget Statements and Reports](#).

Table 6: SBT Reports Stack

SBT Reports		Description
SDG Aligned Budget Statement (Presented along with the Financial Budget)		
1	SDG Budget Snapshot	High-level summary showing the extent of budget alignment with SDGs.
2	Goal-wise SDG Budget Allocation	Presents the trend of budget allocations for each SDG over time.
3	Department-wise SDG Alignment	Shows the distribution of the budget by department and SDG.
4	Departmental Scheme–SDG Alignment Matrix	Visual overview of how departmental schemes align with multiple SDGs.
SDG-aligned Reports		
5	Top 5 Departments Share to SDG Budget	Highlights departments with the largest share of SDG-aligned Budget allocations.
6	SDG and Department-wise Budget & Expenditure	Analyses budget and expenditure patterns for a selected SDG across departments.
7	SDG and Scheme-wise Budget & Expenditure	Analyses how individual schemes contribute to a selected SDG.
8	SDG Target-wise Budget Allocation Summary	Summarises budget allocation and expenditure against each SDG Target to monitor alignment and performance.
9	SDG Target-wise Scheme Allocations	Detailed mapping of schemes to specific SDG Targets.
10	Scheme-wise SDG-linked Outcome Report	Links SDG-tagged budgets with outputs, outcomes, and physical targets. ⁷
11	SDG-wise Budget Outlay, Expenditure and Variance Analysis	Compares budgeted and actual expenditure to identify gaps in budget execution from an SDG lens.
12	Departmental SDG-wise Budget Allocation Summary	Summarises departmental spending across SDGs to support internal prioritisation.
13	SDG-aligned Expenditure Statement (part of annual Finance Accounts) ⁸	Head of Account-wise and SDG-wise actual expenditure details.

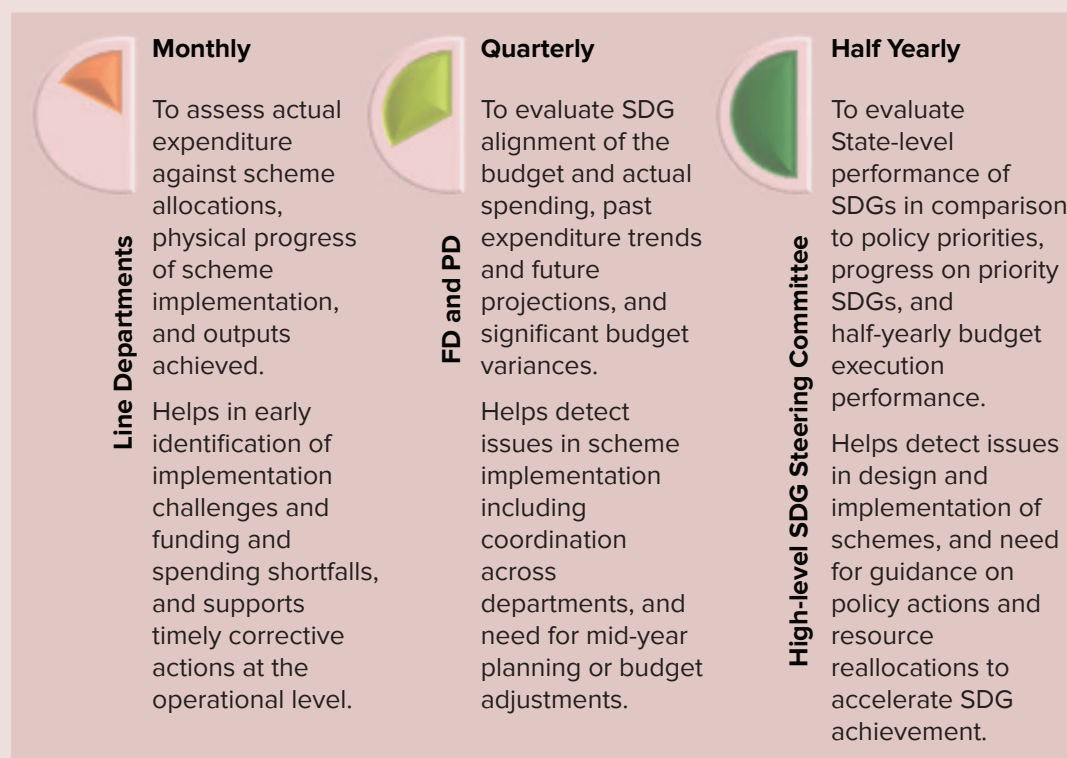
⁷ This report does not emanate from SBT data but has been included to show how SBT data can be incorporated in outcome budgets.⁸ Format to be prescribed by the Government Accounts Wing of Comptroller and Auditor General of India.

Table 6 (contd.)

SBT Reports		Description
Analytical Reports		
14	1. SDG Spend vs Performance Trend 2. State Comparator Report 3. Per Capita Spend Trend 4. SDG Priority Shift Analysis	Analytical reports provide valuable insights to policy makers to compare outcomes and financial performance across different time periods and amongst peers.

E3. Review mechanism

Benefits of SDG budgeting accrue only when the information emanating from it is reviewed regularly and used for taking proactive and corrective action. Regular reviews enable Line Departments, Finance and Planning Departments, and senior State leadership to track budget execution, evaluate progress towards SDG Targets, and initiate timely course corrections. **Exhibit 26: Review mechanism** presents a phased review process (monthly, quarterly, and half-yearly) that ensures that issues at the operational as well as strategic level are identified and addressed in a timely and coordinated manner.

Exhibit 26: Review mechanism



ANNEXES



Annex 1: SBT in FMIS - High-level functionality requirements

This annex outlines the high-level functionality requirements for automating SBT and integrating it within the State's FMIS. This is intended to facilitate the dialogue between the FD personnel and the FMIS developers.

- | | | |
|---|--------------------------------------|---|
| 1 | Scheme-SDG mapping | <ul style="list-style-type: none"> • Data fields for Sustainable Development Goal (SDG) Target mapping in Scheme Master for all schemes (Centrally Sponsored Schemes (CSS), State, and Externally Aided Projects (EAP). • Validation of mapped SDG Targets with latest States Indicator Framework. • Marking of gender-relevant and green/climate relevant Targets. • Ceiling on maximum number of SDG Targets mapped to a scheme. |
| 2 | Heads of Accounts (Expenditure side) | <ul style="list-style-type: none"> • Marking of SDG Budget Tagging (SBT) exclusion at Major Head, Minor Head, Sub-head and for individual Heads of Account. • Distinction of 'scheme' and 'non-scheme' Sub-heads. • Linking of 'scheme' Sub-heads to schemes from the Scheme Master. • Modifications to new Heads of Account creation screens to capture the above attributes. |
| 3 | Budget proposal forms | <ul style="list-style-type: none"> • Linkages to the Heads of Accounts module to determine tagging requirement/ exclusion for each budget line item. • Display pre-existing SDG Target(s) mapping, if available, against each scheme expenditure budget head, with option for LDs to modify existing Targets or add new ones and record justification. • Option to capture SDG Target(s) for all new scheme expenditure budget heads. • Validations to prevent over-tagging (such as cap on number of Targets mapped, as determined by the State). • Gender relevance: Additional data fields for capturing gender relevance of a scheme when any of the gender-relevant Targets are selected for mapping. • Green and Climate relevance: Additional data fields for capturing environmental/climate relevance of a scheme, when any of the green/climate-relevant Targets are selected for mapping. Depending on the specific State's green/climate budgeting framework, this could include: <ul style="list-style-type: none"> ◦ Nature of climate action: which could include mitigation, adaptation, disaster resilience, disaster response etc. ◦ Sectoral classification: such as power, renewable energy, transport, agriculture, water. ◦ Degree of relevance: Fully Relevant, Partially Relevant (Significant), or Negative Relevance (Harmful). ◦ Policy linkage: Cross-reference to relevant policy documents or action plans such as the State Action Plan on Climate Change or the State Adaptation Plan. |

- | | | |
|---|---|---|
| 4 | SDG attribution to Budget Heads | <ul style="list-style-type: none"> • For scheme expenditure, Budget input forms to display mapped SDG Targets for each Sub-head drawing upon Scheme-SDG mapping. • Ability for Line Departments and Planning Department to modify mapped SDG Target in budget input forms along with field for recording justification. • Generation of Combined Scheme-SDG Mapping List by the Planning Department. • Locking of revisions to mapping after approval of the Combined Scheme-SDG Mapping List by the High-level SDG Steering Committee. • Updates to Scheme-SDG mapping in the Scheme Master based on most recent approved Combined Scheme-SDG Mapping List. |
| 5 | Budget allocation value assignment/distribution | <ul style="list-style-type: none"> • Computation algorithm for Equal Weightage assignment of budget allocation amount against a scheme expenditure Budget Head to all SDG Targets attributed to that Budget Head. • Computation algorithm for distributing total budget allocation for non-scheme expenditure for a department among all SDG Targets to which scheme budget allocations have been assigned (as above), in the same proportion as the total assigned scheme allocations for that department. |
| 6 | SDG-aligned Budget reports | <ul style="list-style-type: none"> • Tables for storing budget allocations (original and revised), and actual expenditure amounts against each SDG Target: Budget Head wise, department-wise, and additionally scheme-wise (for scheme expenditure) for each financial year. • Standard and user-generated reports (programme and scheme level, State and department level, SDG, and Target level). • Data visualisation for analytical reports. • Linkages to outcome budget reports. • Interface with Voucher Level Computerisation (VLC) software of the C&AG. |

Annex 2: Template for Combined Scheme-SDG Mapping List

Government of _____

Department: _____

Budget Year: _____

S. No.	Scheme Details	New/ Ongoing/ Restructured	Primary SDG Target	Additional SDG Target (s) (if any)	Proposed Budget Allocation (in ₹ Cr)	Remarks
Part A – Centrally Sponsored Schemes						
1	Scheme Name <Enter the exact scheme name used in budget documents and FMIS> Objectives <List the main objectives of the scheme> Rationale for SDG mapping <Brief justification for the mapping>		<Identify the main SDG Target to which the scheme contributes, based on its core objective and the scheme's intended development outcome.>	<List additional SDG Targets only where the scheme has a stated objective, component or output directed at that Target.>		
2	Scheme Name <Enter the exact scheme name used in budget documents and FMIS> Objectives <List the main objectives of the scheme> Rationale for SDG mapping <Brief justification for the mapping>					
Part B – State Schemes						
1	Scheme Name <Enter the exact scheme name used in budget documents and FMIS> Objectives <List the main objectives of the scheme>					

S. No.	Scheme Details	New/ Ongoing/ Restructured	Primary SDG Target	Additional SDG Target (s) (if any)	Proposed Budget Allocation (in ₹ Cr)	Remarks
	Rationale for SDG mapping <i><Brief justification for the mapping></i>					
2	Scheme Name <i><Enter the exact scheme name used in budget documents and FMIS></i> Objectives <i><List the main objectives of the scheme></i> Rationale for SDG mapping <i><Brief justification for the mapping></i>					
Part C – Externally Aided Projects						
1	Project Name <i><Enter the exact project name used in budget documents and FMIS></i> Objectives <i><List the main objectives of the project></i> Rationale for SDG mapping <i><Brief justification for the mapping></i>					
2	Project Name <i><Enter the exact project name used in budget documents and FMIS></i> Objectives <i><List the main objectives of the project></i> Rationale for SDG mapping <i><Brief justification for the mapping></i>					

Annex 3: SDG Budget Statements and Reports

SDG Budget Statements (Presented along with the Financial Budget)

1. SDG Budget Snapshot (High-level dashboard)

This Statement summarises how the State Budget is aligned with the SDGs for a given year. It may be used to track SDG-linked spending, support evidence-based planning, and inform policy decisions and reporting.

Indicator	Details
Budget Year	<Budget year>
Total Expenditure Budget (in ₹ Cr)	<Total Budget Estimates for the budget year, as approved in the Annual Financial Budget. This should be the gross expenditure of the State Government for the year, as per the Budget Summary / Statement of Expenditure.>
Total SDG-Tagged Expenditure Budget (in ₹ Cr)	<The aggregate value of all budget allocations that have been tagged to one or more SDGs for the reference year. Un-tagged expenditure excluded.>
% of Budget aligned to SDGs	$(\text{Total SDG-Tagged Budget} \div \text{Total Budget}) \times 100$
Number of Departments covered	<Count of Departments whose budget allocations have been included in the SDG Budget Tagging exercise.>
Number of Schemes tagged	<Count of distinct schemes and projects that have been assigned one or more SDG tags. Each scheme/project should be counted once, even if it is linked to multiple SDGs.>
SDGs with highest allocations	<Top 3–5 SDGs receiving the largest share of SDG-tagged budget allocations, based on aggregate tagged amounts. (Presented as SDG numbers, in descending order of allocation).>

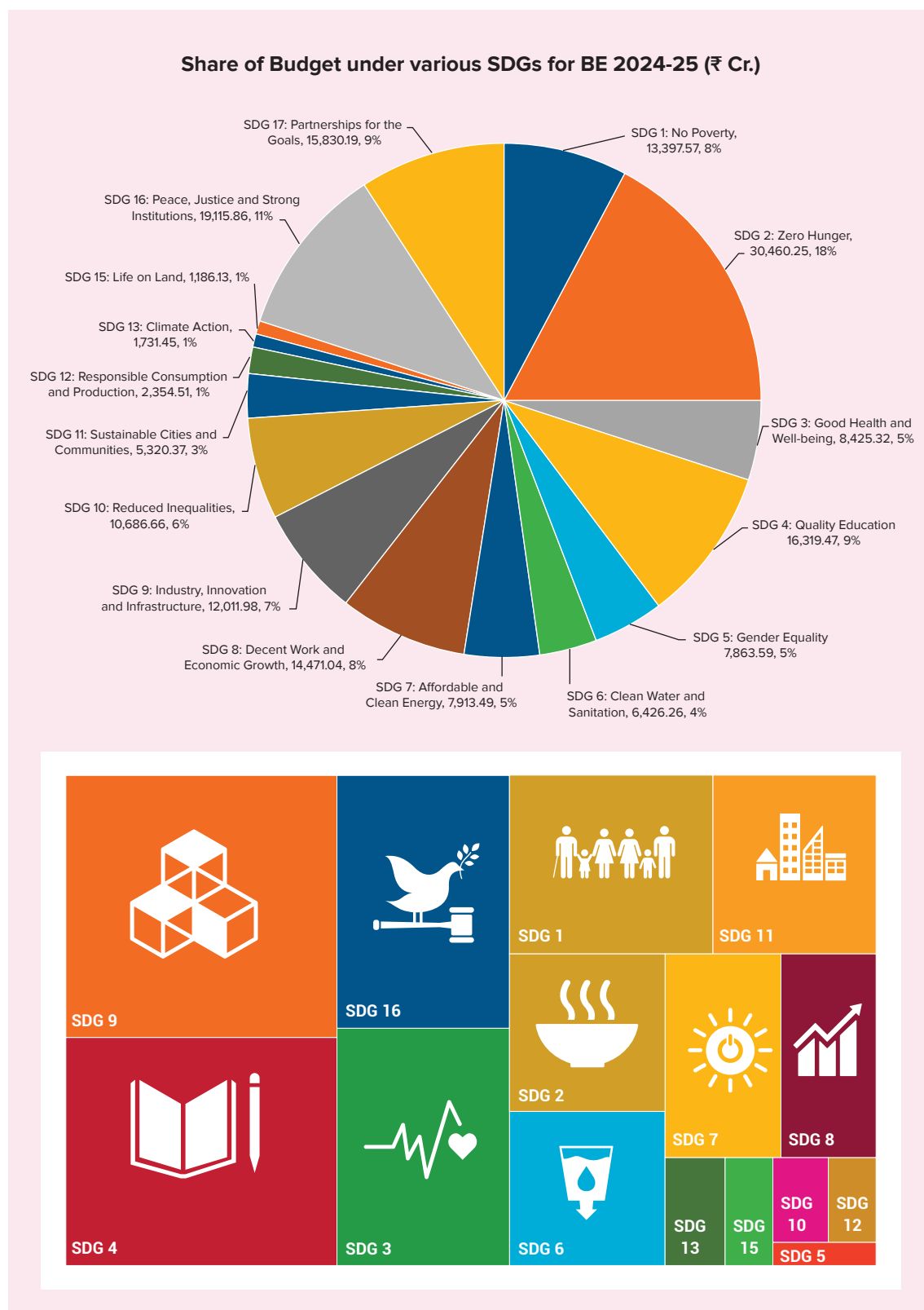
2. Goal-wise SDG Budget Allocation

This Statement shows how budget allocations are distributed across different SDGs for the budget year, along with past spending trends. It may be used to understand priority areas, track changes over time, and support planning and review of SDG-focused spending.

in ₹ Cr

SDG	Actual expenditure (Previous year)	Revised estimates (Current year)	Budget Estimates (Budget year)
SDG 1: No Poverty	<Actual expenditure of the previous year for schemes mapped to the SDG>	<Revised Estimates for the current year corresponding to the SDG>	<Total Budget Estimates for the Budget Year for programmes/ schemes mapped to the SDG>
SDG 2: Zero Hunger			
SDG 3: Good Health and Well-being			
SDG 4: Quality Education			
SDG 5: Gender Equality			
SDG 6: Clean Water and Sanitation			
SDG 7: Affordable and Clean Energy			
SDG 8: Decent Work and Economic Growth			
SDG 9: Industry, Innovation, and Infrastructure			
SDG 10: Reduced Inequalities			
SDG 11: Sustainable Cities and Communities			
SDG 12: Responsible Consumption and Production			
SDG 13: Climate Action			
SDG 14: Life Below Water			
SDG 15: Life on Land			
SDG 16: Peace, Justice and Strong Institutions			
SDG 17: Partnerships for the Goals			
Total			
Aggregate expenditure excluded from tagging			
Total			

The above report can be presented as infographics like the illustrations (from the Haryana SDG Budget Alignment Report 2024-25 and Meghalaya SDG Budget year 2025-26) given below:



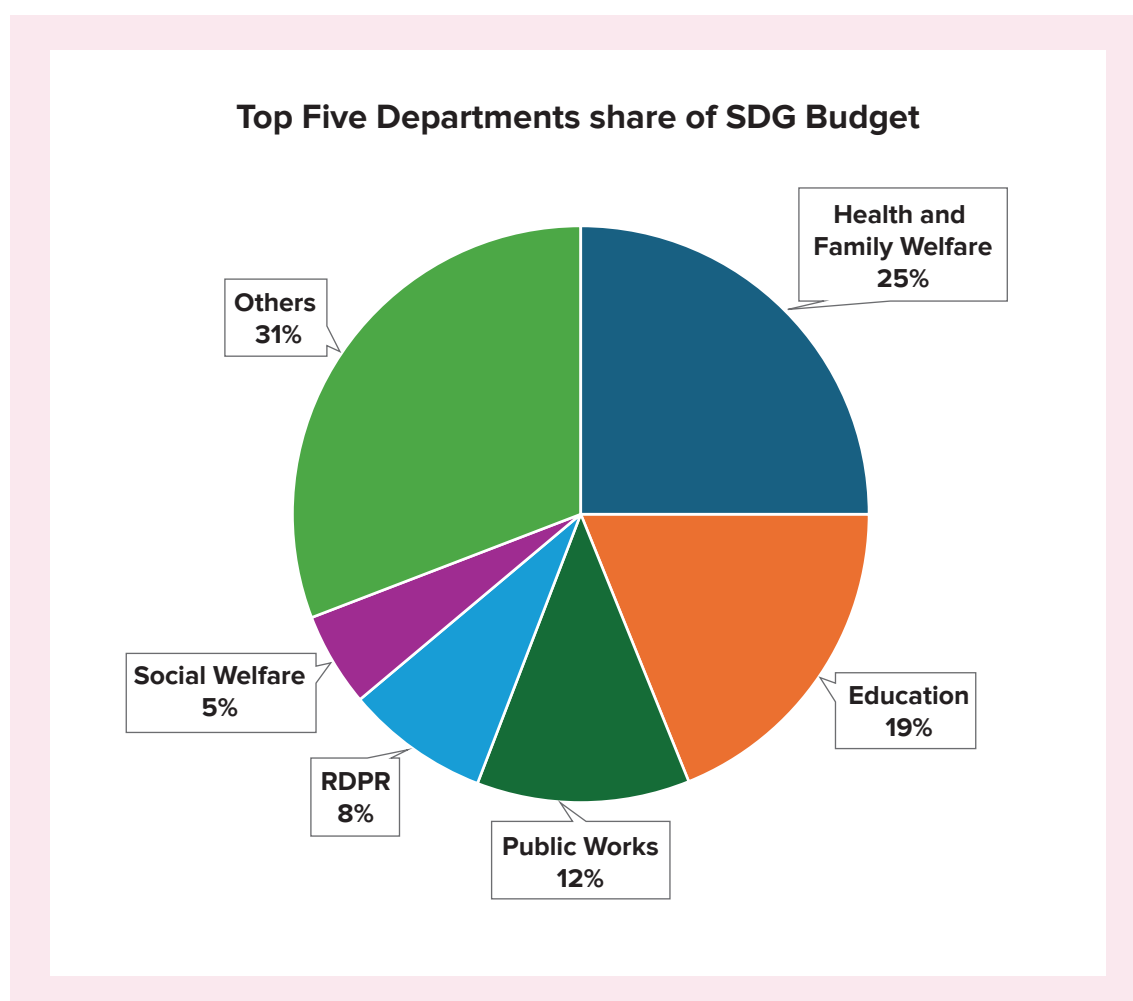
[illegible]

SDG Aligned Reports

5. Top 5 Departments Share to SDG Budget

This report shows the top five departments that contribute the largest share of the SDG-tagged budget. It may be used to identify key spending departments and to support review of funding priorities and resource allocation.

Example: The top 5 departments contributing substantially to the SDG budget are Health and Family Welfare, Education, Public Works, Rural Development and Panchayati Raj and Social Welfare as seen in the illustration below:



Note: A variant of this report can be generated showing the top 5 schemes constituting the SDG budget.

6. SDG and Department-wise Budget & Expenditure

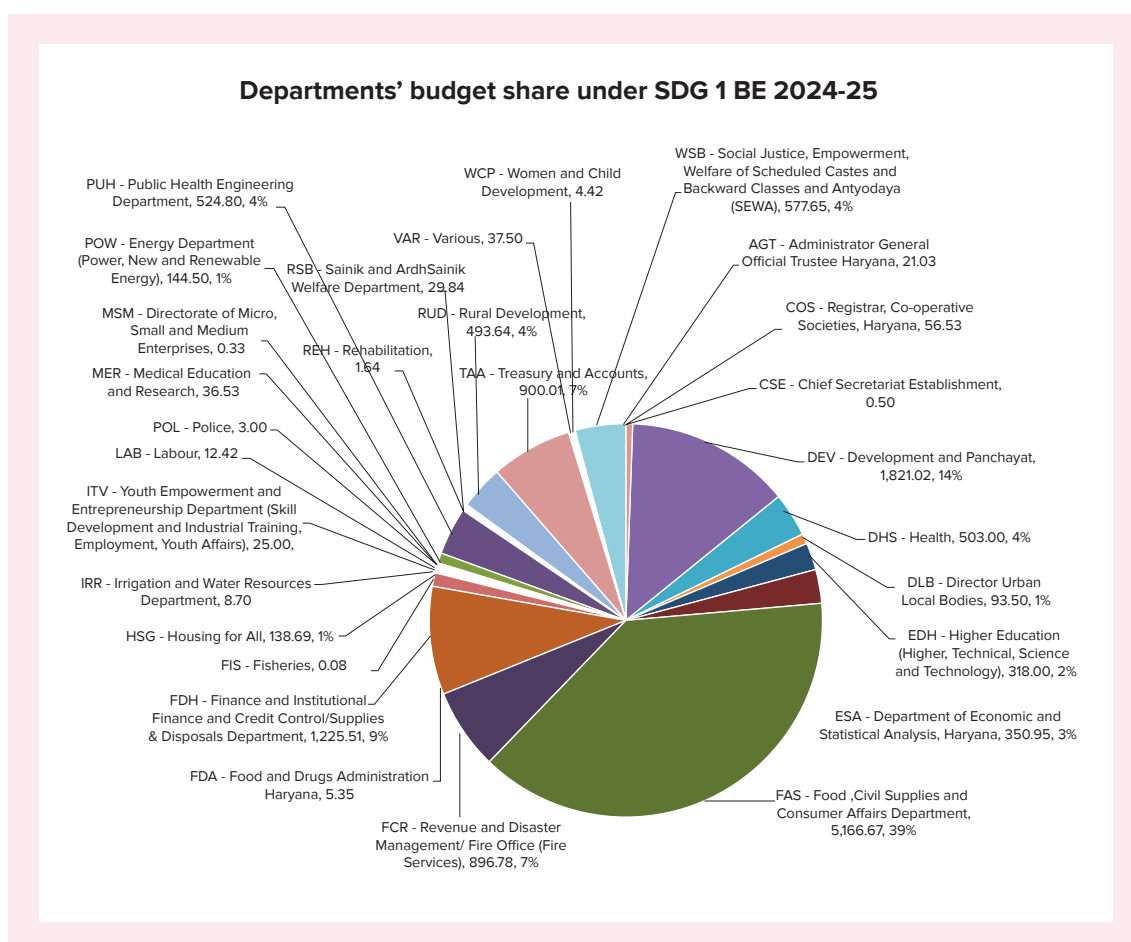
This report shows department-wise spending and budget estimates for a selected SDG across different years. It may be used to track trends, compare allocations and spending, and support review of progress and planning for that SDG.

SDG _____

In ₹ Cr

S. No .	Department	Actual Expenditure (Previous year)	Revised Estimates (Current year)	Budget Estimates (Budget year)
Total				

The above report can also be presented as infographics like the illustration (from the Haryana SDG Budget Alignment Report (2024-25) given below:



7. SDG and Scheme-wise Budget & Expenditure

This report shows scheme-wise budget and spending details for a selected SDG across different years. It may be used to track performance of individual schemes and compare allocations and expenditure to support better planning and review.

SDG _____

In ₹ Cr

S. No .	Scheme	Actual Expenditure (Previous year)	Revised Estimates (Current year)	Budget Estimates (Budget year)
	Total			

Note: The findings can be presented as a pie chart or other suitable infographics.

8. SDG Target-wise Budget Allocation Summary

This report shows how government budgets are allocated and spent against each SDG Target, along with the key schemes and departments involved. It is used to assess whether spending is aligned with SDG priorities, identify Targets, and inform corrective actions in budgeting and implementation.

Goal	SDG Target	SDG tagged allocation (in ₹ Cr)	Actual expenditure in the Current year (in ₹ Cr)	Percentage achieved	Number of Schemes Linked	Top 3 Linked Schemes (by allocation)	Number of contributing Departments	Top 3 contributing Departments (by allocation)
	Total							

9. SDG Target-wise Scheme allocations

This Report shows scheme-wise budget allocations mapped to specific SDG Targets. It may be used to identify which schemes contribute to each SDG Target and assess the concentration of funding at the Target level.

SDG	SDG Target	Department	Scheme/Project	Budget estimates (in ₹ Cr)
<SDG Number and title>	<Specific SDG Target code and description>	<Name of the department>	<Name of the programme or scheme>	<Budget Estimates for the programme/scheme for the Budget year>

SDG Target-wise Scheme allocations (contd.)

SDG	SDG Target	Department	Scheme/Project	Budget estimates (in ₹ Cr)
<SDG Number and title>	<Specific SDG Target code and description>	<Name of the department>	<Name of the programme or scheme>	<Budget Estimates for the programme/scheme for the Budget year>
			Total	

10. Scheme-wise SDG Linked Outcome Report

This Report links each scheme's budget to its SDGs, Targets, and expected outcomes. It may be used to track what results are planned and achieved, and to strengthen outcome-based planning and monitoring.

Name of the Department: _____

Programme/ Scheme	SDG	SDG Target	SDG Indicator	Budget Allocations for the Current year (in ₹ Cr)	Proposed Budget Estimates for the Budget year (in ₹ Cr)	Scheme Objectives	Outcomes	Major Components	Outputs	Physical Target (Current year)	Physical Achievement (Current year)	Physical Target for the Budget year
Total												

11. SDG-wise Budget Outlay, Expenditure and Variance Analysis

This report compares budgeted amounts with actual spending for each SDG and shows the variation. It may be used to review how closely actual spending aligns with SDG-wise budget plans.

SDG	Budget Estimates (BE) for current year (in ₹ Cr)	Actual Expenditure (AE) (in ₹ Cr)	Variance (%) (AE-BE)/BE × 100	SDG Score
Total				

12. Departmental SDG-wise Expenditure Summary

This report shows how a department's actual spending is distributed across different SDGs, including scheme and non-scheme expenditure. It is used to analyse the department's spending pattern across SDGs.

Name of the Department _____

Financial Year _____

SDG	Number of Tagged Schemes	Scheme Expenditure assigned (in ₹ Cr)	Non-Scheme Expenditure distributed (in ₹ Cr)	Total SDG-Tagged Expenditure (in ₹ Cr)
Total				

13. Analytical Reports

S.No	Report	Details
1.	SDG Spend vs Performance Trend	A graph showing the 3-year trend in total and per capita spend for an SDG along with the trend in the State's score on the SDG.
2.	State Comparator Report	A report comparing, for a selected SDG, the 3-year trend of per capita spending along with the SDG Score.
3.	Per capita Spend Trend	A report showing the 3-year trend in per capita spend on each SDG for all/select Indian States, along with the change in SDG Score over the 3-year period.
4.	SDG Priority Shift Analysis	Tracks changes in the share of total budget allocated to each SDG across multiple years and compares these shifts with changes in SDG performance, highlighting whether States are reprioritising resources in response to SDG outcomes.

Note: These reports can be generated using business analytics and data visualisation tools. Such reports can be attempted once data from SDG-aligned Budgets of multiple States become available.

Annex 4: Indicative contents on SBT for inclusion in the annual Budget Circular

SDG Budget Tagging

1. In order to strengthen the alignment of the annual budget with the Sustainable Development (SDGs) the exercise of SDG Budget Tagging is being undertaken as an integral part of the preparation of budget estimates for the ensuing financial year. SDG Budget Tagging methodology shall be in accordance with the guide.
2. The design principles, process steps, and other methodological guidance contained in the SBS Guide shall be followed to ensure consistency and comparability of SDG-aligned Budget information across Departments. Key highlights of the SDG Budget Tagging system include:
 - All expenditure Budget Heads including scheme and non-scheme expenditure heads shall be included in the tagging exercise, except a list of Budget Heads specifically marked as excluded in the Budget Head Master in the budget module of FMIS. A list of excluded Budget Heads is annexed to this circular.
 - Budget Heads shall be tagged at Sub-head level to SDG Targets mentioned in the State Indicator Framework. Selection of wrong Sub-heads may result in mis-tagging of SDG Targets. Line Departments must exercise caution to indicate the proper Sub-heads while submitting budget proposals.
 - A scheme expenditure Budget Head may be tagged to multiple SDG Targets. For non-scheme expenditure Budget Heads, the concept of one-to-one SDG Target mapping does not apply.
 - The latest Scheme-SDG Mapping List approved by the High-level SDG Steering Committee shall be the basis for attributing scheme expenditure Budget Heads to SDG Targets. The latest mapping is already uploaded in the budget preparation module and will automatically appear in the budget proposal online forms.
 - For distributing budget allocations among SDG Targets, the following methods will be followed:
 - “Equal Weightage” method for assigning scheme expenditure, and
 - “Aggregate Proportionate Distribution” method for distributing non-scheme expenditure of a department.
 - The above methods of assignment/distribution are system-driven and do not require any intervention from the Departments.
3. At the time of preparing budget proposals for State Schemes, including externally aided projects, each Department shall select the relevant SDG Target(s) against every new scheme and/or project proposed. Additionally, Departments shall also review mapped SDG Targets against ongoing schemes and indicate changes, if any, mentioning underlying reasons for the proposed change.
4. Except in the case of large, complex schemes targeting diverse objectives, departments are encouraged to limit the number of mapped SDG Targets to three per scheme, where feasible.
5. Departments shall ensure that SDG Target mapping is grounded in the Scheme or Project design and objectives and correlates with SIF.
6. For Centrally Sponsored Schemes, the SDG Target mapping shall be as per NITI Aayog's latest mapping, validated by the Union Ministries. Departments shall adopt this mapping as issued.

7. For new schemes introduced in the current year and not appearing in the last approved Combined Scheme-SDG Mapping List dated <dd-mmm-yyyy>, Departments shall map the relevant SDG Targets in the online budget proposal forms. The Planning Department will validate the mapping in consultation with the Department.
8. SDG Target mapping for new schemes as well as revisions to mapping to ongoing schemes, if any, are subject to finalisation by the Planning Department and approval by the High-level SDG Steering Committee.
9. Line Departments may further note that necessary functionality enhancements for SDG Budget Tagging have been made in the budget module of FMIS. Accordingly, the online budget proposal submission forms have been revised to display SDG Target mapping information with options to suggest changes. Departments may also further note that budget input forms will not seek SDG Target information for Budget Heads excluded from tagging.
10. Line Departments are requested to submit their budget proposals along with SDG Target mapping before the date indicated in the budget calendar. This will ensure adequate time for discussion and finalisation of the Combined Scheme-SDG Mapping List by the Planning Department and obtaining the High-level SDG Steering Committee's approval on the revised mapping.
11. In addition to furnishing the information for SDG Budget Tagging, Line Departments are requested to make active use of the SDG-aligned Budget reports for planning, outcome budgeting, and regular performance monitoring.
12. Should you face any difficulty in providing SDG related information sought or need guidance, you may contact _____ from the SDG Cell.

Annexure: List of Excluded Budget Heads

No.	Head of Account	Reason for Exclusion
A	Major Heads	
	<All Heads of Accounts starting with Major Head__>	
B	Minor Heads	
	<All Heads of Accounts starting with Minor Head__>	
C	Sub Heads	
	<All Heads of Accounts starting with Sub Head__>	
D	Others	
	<Heads of Account with ____>	

Annex 5: Template for Statement of Reconciliation

Component	Description	Amount (in ₹ Cr)
A. Gross Annual Allocation/ Expenditure	Total expenditure as per the Annual Budget/ Finance Accounts.	10,000
B. Exclusions (provide full list in Annex)	Total of pure cash movement items (e.g.: <i>Principal repayments, advances, loans, and deposits paid, financial investments, transfers to reserve funds, remittances, adjustments</i>) excluded from SDG tagging.	(3,000)
C. SDG-aligned Budget (A – B)		7,000
D. Breakdown of Tagged Amounts		
i. Scheme Expenditure (provide scheme-wise breakdown in Annex)	Amount directly assigned using the “Equal Weightage” method based on Scheme-SDG Mapping.	5,500
ii. Non-Scheme Expenditure (provide department-wise breakdown in Annex)	Amounts distributed using the “Aggregate Proportionate Distribution” method.	1,500
Total (i + ii)		7,000
E. Variances, if any (C – D)		0
F. Notes and Explanations a. b. c.		

Annexures: As above

Note: The template is common – whether used for reconciling budget allocations or actual expenditure with SDG-tagged figures. Depending on the type of reconciliation undertaken, the descriptions may be suitably modified.

Annex 6: Mapping of Centrally Sponsored Schemes

It presents Scheme-SDG Mapping for Centrally Sponsored Schemes. The mapping links each CSS to relevant SDG Targets and has been validated by the respective Union Ministries and Departments. To ensure consistency across States, State Governments to adopt this mapping as issued for tagging CSS expenditure.

	Centrally Sponsored Schemes	SDG Target					
I	Demand No. 1 (Department of Agriculture and Farmers Welfare)						
1	Rashtriya Krishi Vikas Yojna	2.3	2.4	8.3			
2	National Mission on Natural Farming	2.4					
3	Krishionnati Yojana	2.3	2.4	2.a			
II	Demand No. 4 (Ministry of Ayush)						
4	National AYUSH Mission	3.4	3.8	3.c			
III	Demand No. 15 (Department of Food and Public Distribution)						
5	Assistance to States Agencies for Intra-State Movement of Foodgrains and FPS Dealers Margin under NFSA	1.3	1.b	2.1			
6	Scheme for Modernisation and Reforms through Technology in Public Distribution System (SMART-PDS)	16.6					
IV	Demand No. 16 (Ministry of Cooperation)						
7	Computerisation of Primary Agricultural Credit Societies	8.10	9.3	16.6	2.3		
8	Centrally Sponsored Project for Strengthening of Cooperatives through IT Interventions	8.10	9.3	16.6	9.c		
V	Demand No. 25 (Department of School Education and Literacy)						
9	Samagra Shiksha	4.1	4.2	4.4	4.5	4.a	
10	Pradhan Mantri Poshan Shakti Nirman (PM POSHAN)	2.1	4.2				
11	Strengthening Teaching-Learning and Results for States (STARS)	4.1	4.2	4.c			
12	PM Schools for Rising India (PM SHRI)	4.1	4.4	4.a			
13	New India Literacy Programme (NILP)	4.4	4.5	4.6			
VI	Demand No. 26 (Department of Higher Education)						
14	Pradhan Mantri Uchchatar Shiksha Abhiyan (PM-USHA)	4.3	4.4	4.5	4.a		
VII	Demand No. 28 (Ministry of Environment, Forests and Climate Change)						
15	National Mission for a Green India	13.1	13.2	15.1	15.2	15.3	15.5
16	Conservation of Natural Resources and Ecosystems	6.3	6.6	15.1	15.4	15.5	
17	Integrated Development of Wildlife Habitats	15.1	15.2	15.4	15.5	15.7	

	Centrally Sponsored Schemes	SDG Target					
VIII	Demand No. 43 (Department of Fisheries)						
18	Pradhan Mantri Matsya Sampada Yojana (PMMSY)	2.3	14.4	14.7	14.b		
IX	Demand No. 44 (Department of Animal Husbandry and Dairying)						
19	Development Programmes	2.3	8.3				
X	Demand No. 45 (Ministry of Food Processing Industries)						
20	Prime Minister Formalisation of Micro Food Processing Enterprises Scheme (PM FME)	2.3	8.2	8.3	9.3		
XI	Demand No. 46 (Department of Health and Family Welfare)						
21	Flexible Pool for RCH & Health System Strengthening, National Health Programme and National Urban Health Mission	3.1	3.2	3.3	3.4	3.5	3.7 3.8 5.6
22	Infrastructure Maintenance	3.1	3.2	3.3	3.7	3.8	3.c
23	Ayushman Bharat – Pradhan Mantri Jan Arogya Yojana (PMJAY)	1.3	3.8				
24	Tertiary Care Programme	3.4	3.5	3.8	3.9	3.a	3.c 3.d
25	Human Resources for Health and Medical Education	3.c	3.d				
26	Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PMABHIM)	3.1	3.2	3.3	3.7	3.8	3.9
27	Strengthening National Programme Management of the NRHM	3.1 3.2	3.3 3.4 3.5	3.6 3.7 3.8	3.9 3.a 3.c	3.d	16.6
XII	Demand No. 51 (Police)						
28	Modernisation of Police Forces	16.6	16.a				
29	Border Area Development Programme	1.4	9.1	11.2			
30	Scheme for Safety of Women (Safe City Projects)	5.2	11.7				
31	Vibrant Villages Programme	1.4	8.9	9.1	11.2		
XIII	Demand No. 60 (Ministry of Housing and Urban Affairs)						
32	PMAY-Urban	1.4	11.1				
33	Pradhan Mantri Awas Yojana – Urban 2.0 (PMAY-U 2.0)	1.4	11.1				
34	Scheme for Industrial Housing	11.1					
35	Deendayal Jan Aajeevika Yojana – Shehri – DJAY(S)	1.1	1.2	1.4	5.a	8.3	10.2
36	AMRUT (Atal Mission for Rejuvenation and Urban Transformation)	6.1	6.2				
37	City Investment to Innovate, Integrate and Sustain 2.0 (CITIIS 2.0)	11.6					
38	National Urban Digital Mission (NUDM)	11.3	16.6	17.18			
39	Swachh Bharat Mission (SBM) – Urban	6.2	11.6				
40	PM-eBus Sewa Scheme	11.2	13.2				
41	Urban Challenge Fund	6.2	11.3	11.a			

	Centrally Sponsored Schemes	SDG Target					
XIV	Demand No. 62 (Department of Water Resources, River Development and Ganga Rejuvenation)						
42	Pradhan Mantri Krishi Sinchai Yojna	2.4	6.4				
43	Flood Management and Border Areas Programme (FMBAP)	1.5	11.5	13.1			
44	Irrigation Census	6.5	17.18				
45	National River Conservation Plan – Other Basins	6.3	6.6				
46	Interlinking of Rivers	6.5					
47	Revised cost for completion of the Polavaram Irrigation Project (PIP) with water storage up to EL 41.15 metres i.e. Minimum Draw Down level (MDDL)	2.3	6.4				
48	Modernisation of Command Area Development and Water Management	2.3	6.4				
XV	Demand No. 63 (Department of Drinking Water and Sanitation)						
49	Jal Jeevan Mission (JJM) / National Rural Drinking Water Mission	6.1					
50	SBM-Grameen	6.2					
XVI	Demand No. 65 (Law and Justice)						
51	Infrastructure Facilities for Judiciary	16.3	16.6				
52	Fast Track Special Courts	5.2	16.2	16.3			
XVII	Demand No. 70 (Ministry of Minority Affairs)						
53	Pradhan Mantri Jan Vikas Karyakaram	1.4	10.2				
XVIII	Demand No. 72 (Ministry of Panchayati Raj)						
54	Rashtriya Gram Swaraj Abhiyan (RGSA)	16.6	16.7				
XIX	Demand No. 87 (Department of Rural Development)						
55	National Social Assistance Programme	1.3					
56	Viksit Bharat-Guarantee for Rozgar and Aajeevika Mission (Gramin)-VB-G RAM G Scheme	1.3	6.4	8.5	9.1		
57	MGNREGA-Programme Component	1.3	8.5				
58	Pradhan Mantri Gram Sadak Yojna	9.1					
59	Deendayal Antyodaya Yojana – National Rural Livelihoods Mission (DAY-NRLM)	1.4	5.a	8.3			
60	Pradhan Mantri Awas Yojna (PMAY) – Rural	1.4	11.1				
XX	Demand No. 88 (Department of Land Resources)						
61	Watershed Development Component – Pradhan Mantri Krishi Sinchai Yojna	6.4	15.3				
XXI	Demand No. 92 (Ministry of Skill Development and Entrepreneurship)						
62	Pradhan Mantri Skilling and Employability Transformation through Upgraded ITIs (PM SETU)	4.3	4.4	8.6			

	Centrally Sponsored Schemes	SDG Target					
XXII	Demand No. 93 (Department of Social Justice and Empowerment)						
63	Post Matric Scholarship for SCs	4.3	4.5	10.2			
64	Pre Matric Scholarship for SCs and Others	4.1	4.5				
65	Pradhan Mantri Anusuchit Jaati Abhyuday Yojana (PM AJAY)	1.2	4.a	8.3	10.2		
66	Strengthening of Machinery for Enforcement of Protection of Civil Rights Act, 1995 and Prevention of Atrocities Act, 1989	10.3	16.b				
67	PM Young Achievers Scholarship Award Scheme for Vibrant India (PM YASASVI) for OBCs, EBCs and DNTs	4.5	10.2				
68	Atal Vayo Abhyuday Yojana (AVYAY)	1.3	10.2				
69	National Action Plan for Drug Demand Reduction (NAPDDR)	3.5					
XXIII	Demand No. 99 (Ministry of Tourism)						
70	Safe Tourist Destination for Women	5.2	8.9				
XXIV	Demand No. 100 (Ministry of Tribal Affairs)						
71	Programme for Development of Scheduled Tribes (PM Vanbandhu Kalyan Yojna)	1.4	4.5	10.2			
XXV	Demand No. 101 (Ministry of Women and Child Development)						
72	Saksham Anganwadi and POSHAN 2.0 (Umbrella ICDS – Anganwadi Services, Poshan Abhiyan, Scheme for Adolescent Girls)	2.1	2.2	3.1	3.2	4.2	
73	Mission VATSALYA (Child Protection Services and Child Welfare Services)	1.3	16.2				
74	Mission Shakti (Mission for Protection and Empowerment for Women)	2.2	5.1	5.2	5.4	5.c	8.8

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