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**DEVELOPMENT CO-OPERATION DIRECTORATE
DEVELOPMENT ASSISTANCE COMMITTEE**

Peer Review

Review of the development co-operation policies and programmes of Iceland

A snapshot of Iceland's development co-operation

3 April 2023

This snapshot of Iceland's development co-operation has been prepared as part of the 2023 DAC peer review of Iceland, complementing the [peer review report](#). It presents information on Iceland's policies, processes and systems, using the indicators presented in the analytical framework for peer reviews as a reference [[DCD/DAC\(2020\)69/FINAL](#)]. Additional information, particularly on Iceland's ODA allocations, is presented in [Iceland's Development Co-operation Profile](#).

The snapshot has been fact-checked by Iceland and was shared with delegates for information in advance of the DAC meeting on the Iceland peer review on 3 April 2023. It is now issued as final and has been unclassified.

This document is only available for download from O.N.E. in PDF format.

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A snapshot of Iceland's development co-operation system

Policy

Policy framework

1. [Iceland's Policy for International Development Cooperation, 2019-2023](#) was approved by parliament in May 2019. It supports “the vision of the United Nations (UN) Sustainable Development Goals (SDGs) to eradicate hunger and extreme poverty, to reduce inequality within and among states, to respect the human rights of all, to treat everyone as equal before the law, and for all to live in peace and security” (MFA, 2018^[1]). The policy defines poverty as material deprivation, as well as the lack of safety, power, or control over one's own circumstances. It emphasises gender equality and the empowerment of women, as well as the rights of children.
2. **The primary goal of Iceland's development co-operation policy is to reduce poverty and hunger, while mainstreaming human rights, gender equality and sustainable development.** Two secondary goals – enhancing social infrastructure and peace efforts; and protecting the Earth and ensuring the sustainable use of natural resources – guide Iceland's development actions and initiatives. The policy shares the same priorities as the previous one: supporting least-developed countries (LDCs) and reaching the poorest and most vulnerable; increasing access to renewable energy; ensuring gender equality; and supporting the blue economy. However, it includes human rights as a new cross-cutting issue, introduces the humanitarian-development-peace nexus, and places more emphasis on private sector partnerships.
3. **The SDGs have brought society together around the role and importance of international development co-operation** and have promoted policy co-ordination across government. This cross-society approach was reflected in Iceland's Voluntary National Review on its implementation of the 2030 Agenda presented in July 2019 (Prime Minister's Office, 2019^[2]).

Guidance and basis for decision making

4. **The [Bilateral Development Cooperation Strategy](#) sets out Iceland's priorities and thematic areas; operational modalities; results, accountability and learning; and partner countries.** Its operational modalities involve a district programme approach implemented by local district-level partners. Iceland also supports projects implemented by civil society partners, GRÓ (the International Centre for Capacity Development, Sustainability and Societal Change), academia, the private sector and international partners. In terms of geographic priorities, Iceland's bilateral support targets the poorest countries. Its three partners (Malawi, Uganda and Sierra Leone) are all low-income countries with significant poverty and resource constraints. With its multilateral partners, Iceland's geographic priorities are sub-Saharan Africa and low-income countries in the Middle East.

5. The [Multilateral Development Co-operation Strategy](#) sets out the thematic areas Iceland prioritises in its multilateral development assistance (gender equality; human rights; climate, energy, and the environment; and ocean affairs), underlining Iceland's prioritisation of the same focus areas across its bilateral and multilateral engagement, in line with its policy objectives. The strategy also lists its priority partners: UNICEF, UN Women, the UN Population Fund (UNFPA), and the World Bank. Its focused choice of multilateral partners reflects its comparative advantage and policy objectives.
6. The [Civil Society Organisation Co-operation Strategy](#) reflects the DAC Recommendation on Enabling Civil Society in Development Co-operation and Humanitarian Assistance [[OECD/LEGAL/5021](#)] and the role of civil society organisations as independent actors in their own right. Civil society partners are encouraged to work in Iceland's bilateral partner countries and surrounding region – but are not limited to these geographical areas. They operate in priority areas outlined by Iceland's Development Co-operation Policy.
7. Since the 2017 peer review, Iceland has updated strategies on humanitarian assistance, gender equality, civil society organisation (CSO) co-operation, communications and knowledge management, and evaluation policy. The [humanitarian assistance strategy](#) is based on fundamental principles of humanity, predictability and efficiency, and flexible funding. At the same time, it looks to build synergies among humanitarian, development, and peace activities. Iceland emphasises the role of the United Nations institutions in humanitarian assistance and concentrates its support on four of them: the Office for the Coordination of Humanitarian Affairs (OCHA), the Central Emergency Relief Fund (CERF), United Nations High Commissioner for Refugees (UNHCR), and the World Food Programme (WFP).
8. **The [Gender Equality Strategy \(2019-23\)](#) for development co-operation outlines Iceland's approach to gender, both as a specific development objective and as a cross-cutting consideration.** Iceland applies gender mainstreaming methods in line with gender-responsive budgeting. This means that gender perspectives are taken into account at all stages of budgeting for development co-operation, and revenues and expenditures are categorised according to their contribution to promoting gender equality.
9. **A comprehensive strategy for the environment and climate is planned**, building on the work of regional programmes in fisheries and geothermal utilisation. Such a strategy would help Iceland meet its international agreements and remain focused on where it can add value based on its expertise.
10. **An evaluation of Iceland's mechanisms for private sector collaboration with development co-operation was finalised at the end of 2022** and will contribute to Iceland's update of its current approach for collaborating with businesses.

Institutional arrangements

11. **Since the merger of the Icelandic International Development Agency (ICEIDA) into the Ministry for Foreign Affairs (MFA) in 2016, the MFA now also deals with bilateral development co-operation in addition to defence, foreign affairs, international trade and multilateral development co-operation.** Over the years, the internal structure of the MFA has been reorganised based on specific needs and priorities, with the latest reorganisation in October 2022 discussed below. An evaluation of ICEIDA's merger with the MFA will be published in early 2023.

Leadership, responsibility, complementarity and accountability for whole-of-government development co-operation

12. **The MFA is responsible for co-ordinating and implementing international development co-operation.** In 2016, ICEIDA was merged with the MFA to increase synergies between Iceland's development and foreign policy. With a view to strengthen policy coherence further and make development

co-operation an integral part of Iceland's foreign policy, the MFA Directorates of International Affairs and International Development Co-operation merged in January 2020. The consolidated institutional arrangement resulted in more systematic knowledge exchange between diplomats and development officials. In October 2022, the MFA reverted to two separate directorates: the Directorate for International Affairs and Policy, which also includes humanitarian affairs, and the Directorate for Development Co-operation. The aim was to protect development policy by de-linking it from political priorities. Two of Iceland's 18 embassies are dedicated to development co-operation. These two embassies are in its main bilateral partner countries (Malawi and Uganda), with a third due to open in Sierra Leone in 2023.

13. **Four core departments within the Directorate for Development Co-operation are in charge of bilateral co-operation and CSOs; development policy, co-ordination and multilateral organisations; environment, energy and the private sector; and ocean affairs.** In addition, GRÓ – which was established in 2019 as a UNESCO category 2 multi-disciplinary training centre – reports directly to the Permanent Secretary of State. GRÓ supports the SDGs through capacity-development training programmes for candidates from developing countries, leveraging Iceland's expertise in the areas of fishery, gender equality, geothermal energy and land restoration.

14. **The Prime Minister's Office (PMO) is leading the establishment of a new co-operation platform (Sustainable Iceland) to better connect Iceland's international commitments (the SDGs) with its domestic goals.** In November 2021, a Presidential Decree tasked the new government with creating a new Sustainable Development Policy. The PMO is leading on this policy, in co-operation with the MFA, through a new co-ordination platform – Sustainable Iceland – which includes representatives from all ministries and the Association of Municipalities. The platform will work to measure progress made in achieving the SDG targets and implementing the SDGs domestically, while promoting public well-being. Sustainable Iceland held its first meeting in December 2022. Although Iceland currently has no mechanism to assess trade-offs and transboundary effects of its policies and legislation on development co-operation, the creation of Sustainable Iceland can be a critical step in working towards policy coherence for sustainable development.

Stakeholder consultation, participation and partnerships

15. **Iceland conducted an evaluation of its CSO strategy in 2021.** As a result of the evaluation and the demands of civil society for more predictable, flexible funding arrangements, it has developed framework agreements with four Icelandic CSOs: three in the field of humanitarian assistance and four in development co-operation. A new [strategy for CSO partnerships](#) was approved in March 2022, and estimates suggest that CSOs will receive approximately 6% of official development assistance (ODA), for a total of around ISK 650 million (USD 4.6 million) in 2022. The majority of CSO funding (85%) is disbursed through the framework agreements; smaller CSOs have access to annual calls for proposals. Regular consultations are held between the MFA and CSO representatives.

16. **Iceland has mechanisms in place to engage and co-operate with the private sector.** Its [policy for international development cooperation](#) aims to encourage the private sector to take social responsibility and support sustainable development in developing countries in accordance with the SDGs. The main tool – the **SDG Partnership Fund** – was launched in 2018 for a trial period and is currently under evaluation. The evaluation findings and recommendations will feed into a possible redesign of co-operation with the sector.

17. **The Icelandic Committee for Development Co-operation brings together stakeholders from the private sector, academia, civil society and government.** It includes a representative from each political party that has a seat in parliament, two representatives from academia, five representatives appointed by CSOs, and two members representing the labour market. By law, the committee must give an opinion on Iceland's development policies proposed for discussion and approval by parliament. The

committee's role is to offer advice for strategic decision making on international development and to review the implementation of Iceland's development co-operation.

Human resources, capabilities and skills

18. **MFA's current institutional arrangement has fostered systematic knowledge exchange between diplomats and development officials.** After the merger between ICEIDA and MFA, all former ICEIDA staff stayed on with the MFA, enabling it to build its in-house development co-operation expertise. Due to the small size of the administration, the MFA has opted for a single career path for development and diplomat staff. In 2018, the MFA undertook a special recruitment of seven development experts. In addition, development posts were established in Geneva, New York, Paris, and Rome, as well as in bilateral partner countries (Malawi and Uganda) to allow for more rotation opportunities for development experts within the MFA network. In total, 28 out of 325 positions in the foreign service are classified as international development staff (Table 1).

Table 1. Breakdown of staff numbers in Iceland's development co-operation, 2022

	Iceland MFA	Abroad		Total
	<i>in Iceland</i>	<i>International staff</i>	<i>Locally recruited staff</i>	
Ministry for Foreign Affairs				325**
...of which working on development co-operation	20	8*	16	44
MFA staff seconded to international organisations				2

Note: *Four posts in Iceland's Permanent Missions (Geneva, New York, Paris, Rome) and four in Malawi and Uganda. The recruitment of a Chargé d'affaires in Sierra Leone is ongoing.** This includes 174 diplomatic staff, support staff and locally hired.

19. **Iceland uses a young professional programme, Junior Professional Officers (JPOs), as well as secondments to international organisations and internships, to build development expertise further.** For example, the re-establishment of a young professional programme within the MFA has created year-long posts available in Malawi, Uganda, and Sierra Leone. Iceland re-joined the UN JPO programme in 2021, which sponsors three positions in UN organisations every year; and short-term internships in the international development team at the MFA are made available to Icelandic university students.

Financing for sustainable development

Official development assistance volume and allocations

20. **Iceland's 2019-2023 Policy for International Development Co-operation commits it to the UN target of allocating 0.7% of its gross national income (GNI) as ODA but does not establish a roadmap to achieve this.** The policy set a target of allocating 0.35% GNI as ODA in 2022. In 2021, Iceland provided USD 70.8 million in ODA (USD 63.7 million in 2020 constant terms), representing 0.28% of its GNI. This total is a 11.7% increase in real terms over 2020, reflecting an increase in in-donor refugee costs and vaccines purchased for developing countries. Iceland's [OECD Development Co-operation Profile](#) provides the latest available statistics on its ODA and analyses its approach to development finance in greater detail.

21. **Most of Iceland's gross ODA was bilateral in 2020 (79.7%), according to OECD accounting terms.**¹ This included 48.4% in direct bilateral disbursements. Overall, bilateral ODA disbursements reflect Iceland's geographical priorities of Africa and the Middle East. In 2020, LDCs received 40.5% of Iceland's gross bilateral ODA (USD 18.7 million). This share is well above the DAC average, but at 0.10% of GNI in

2020 it is well below Iceland's international commitment to the share of 0.15-0.2% (Table 2), a commitment that Iceland reaffirmed in its [international development policy](#).

22. **Over half of Iceland's ODA is passed through multilateral partners.** In 2020, 20.3% or USD 11.8 million of Iceland's gross ODA was multilateral, provided as core support, and mainly allocated to the United Nations and its entities, and to the World Bank Group. In addition, 31.3% of gross ODA was non-core, earmarked and channelled through the multilateral system. Project-type funding earmarked for a specific theme and/or country accounted for 14.6% of Iceland's non-core contributions and 85.4% was programmatic funding (to pooled funds and specific-purpose programmes and funds).

23. **In 2020, country programmable aid constituted 41.5% of Iceland's gross bilateral ODA, compared to a DAC country average of 49.7%.** The remainder included refugee costs in donor country (12.3%), administrative costs (10.0%), scholarships primarily for the GRÓ Centre for Sustainable Development (8.7%), and humanitarian and food aid (8.7%). Iceland provided the majority (82.7%) of its country programmable aid disbursements as budget support (49.3%) in 2020, while 21.3% went to pooled funds and programmes and 18.9% went to project-type interventions.

24. **Iceland's use of partner countries' public financial management systems in Malawi and Uganda is high and above the DAC average.** According to the 2018 monitoring round of the Global Partnership for Effective Development Co-operation, 90.5% of Iceland's assistance disbursed to the public sector used countries' public financial management systems in 2018. On the other hand, Iceland's annual funding to partner countries has become less predictable: annual predictability to partner countries was 70.7% in 2018, down from 100% in 2016. Medium-term predictability (over following 2-3 years) was 100% in 2018, the same as in 2016 (OECD/UNDP, 2019^[3]).

25. **In 2020, approximately 8.0% of Iceland's gross bilateral ODA was allocated to CSOs as core support and to implement projects.** The vast majority of ODA to CSOs (93.2%) goes to Icelandic and international NGOs. Iceland does not have a systematic tax exemption policy in place and does not typically seek tax and customs duty exemptions on its ODA-funded goods and services in partner countries and territories. Iceland does not yet make its information available on the OECD [Digital Transparency Hub on the Tax Treatment of ODA](#) portal to promote the transparency and accountability of tax exemptions.

26. **Iceland implements the DAC Recommendation on Terms and Conditions of Aid [OECD/LEGAL/5006].** It had a grant element of all bilateral commitments of 100% in 2019-20, well above the DAC average of 92.4%, and a 100% grant element of ODA to LDCs. Table 2 shows Iceland's performance against various targets and commitments in 2019 and 2020.

Table 2. Iceland's performance against commitments and DAC recommendations

	Target	2019	2020	2021
ODA as a share of GNI	0.7%	0.25%	0.27%	0.28%
Total ODA to LDCs as a share of GNI	0.15-0.20%	0.10%	0.10%	0.11%
Share of untied ODA covered by the DAC Recommendation	100%	93.1%	98.8%	100%
Grant element of total ODA	>86%	100%	100%	100%

Note: Recommendations refer to the DAC Recommendation on Untying Official Development Assistance [OECD/LEGAL/5015] and the DAC Recommendation on Terms and Conditions of Aid [OECD/LEGAL/5006]

Source: OECD (2022^[4]), *Development Co-operation Profiles – Iceland*, <https://doi.org/10.1787/fd3d1d29-en>.

27. **In 2021, Iceland untied 100% of its ODA covered by the DAC Recommendation on Untying Official Development Assistance [OECD/LEGAL/5015].** Beyond the recommendation, the tying status of bilateral commitments (excluding administrative costs and in-donor refugee costs) was 80.2% in 2021. All of Iceland's tied aid is considered "partially tied" (OECD, 2022^[5]), meaning associated goods and services must be procured in the donor country or among a restricted group of other countries, which

essentially include all aid-recipient countries. Iceland adheres strongly to the DAC Recommendation on Untying's transparency provisions, reporting contracts ex post: their data indicate that they had no contract above the value of SDR² 700 000 ex-ante notification threshold. Iceland is among a few countries that award almost all contracts to suppliers from other countries.

28. **In 2021 and 2022, Iceland submitted its DAC and Creditor Reporting System (CRS) data to the OECD on time; the data were generally complete and included meaningful descriptive information** (OECD, 2022^[6]). A new database on Iceland's ODA allocations allows for detailed accounting of allocations towards the SDGs and their sub-targets. [Openaid.is](https://openaid.is) was launched in August 2021 and is built on public government data.

Incentivising additional development finance

29. **Iceland does not currently track how it mobilises additional development finance through its ODA.** Nor does it seek to develop financial instruments such as loans, equity, or guarantees to co-invest and lower the risk of Icelandic private companies seeking to invest in countries with higher fiduciary, political, and currency risk. Instead, using grants awarded to private sector entities through the [SDG Partnership Fund](#), Iceland fosters partnership projects with private companies registered in Iceland to strengthen sustainable economic growth in developing countries, with special emphasis on women's job creation and projects that have a positive environmental impact.

Management systems

Iceland has effective and transparent processes and mechanisms in place to deliver its development co-operation and humanitarian assistance.

Table 3. Iceland's management systems for development co-operation

	Comment
Systems are in place to assure the quality of development co-operation, including:	
Quality assurance	<ul style="list-style-type: none"> ▲ Regular evaluations commissioned by the MFA ensure the quality of Iceland's development co-operation programmes and steps are taken to address inconsistencies and challenges. ▲ As part of its bilateral co-operation, Iceland supports training of local district officials in programme and financial management, monitoring and evaluation. ▲ In its district-level programmes, regular Steering Committee meetings involving Iceland's embassies, local, regional and national authorities enable it to assess progress in implementation and adapt interventions if need be.
Mainstreaming cross-cutting issues	<ul style="list-style-type: none"> ▲ A cross-directorate review group screens new projects and programmes for cross-cutting issues of gender equality, human rights and the environment. Iceland is very advanced in promoting gender domestically and internationally, as both a stand-alone and cross-cutting issue for development co-operation. Iceland was recently recognised as the first donor country with gold certification for the UNDP Gender Equality Seal Programme. Iceland is also investing in transformative projects that revolutionise the status of gender equality. So far, only its investment in fistula programmes in Sierra Leone is considered transformational. ● Basic integration of climate in projects (solar power for water, sanitation and hygiene, health), but no training of locally hired or MFA staff in the areas of environment or climate.
Adequate and relevant systems and processes to assess and adapt to risks, including:	
Strategic, reputational, programming, security	<ul style="list-style-type: none"> ▲ The MFA acknowledges that international development is inherently high-risk, particularly in its sector budget support to districts in Uganda and Malawi. To mitigate its exposure to risk, Iceland channels funds through international partners (multilateral and international and Icelandic civil society partners). ▲ Draft country strategy papers for Malawi, Uganda and Sierra Leone assess contextual risks, including political and governance risks; institutional capacity; vulnerability to climate and pandemic disasters; economic downturns; and security. ▲ When it provides sector budget support to government districts in Malawi and Uganda, it does so using local systems and by building district government capacity. A dedicated unit within the district government includes procurement, public works, and evaluation officers who are offered training opportunities and financial assistance to pursue their studies. Iceland participates in joint monitoring visits with national and district-level officials, and the Icelandic Embassy conducts quarterly financial and procurement reviews with district officials.
Audit and oversight function	<ul style="list-style-type: none"> ▲ A due diligence study of primary CSO partners was carried out in 2021 as part of a feasibility study for framework agreements. Independent audits of GRÓ training programmes are conducted regularly, as are procurement audits of Iceland-funded programmes. ▼ Greater external auditing and oversight, including by the Icelandic National Audit Office (Ríkisendurskoðun), would complement MFA efforts. A new Directorate of Internal Affairs has the potential to strengthen the audit and oversight function in the MFA.
Corruption	<ul style="list-style-type: none"> ▲ The Code of Conduct establishes clear reporting channels and Iceland participates in the Nordic Network for ODA investigation, control and integrity. All contracts entered into by MFA include an anti-corruption clause and those that entail financial obligations are published annually in the Government Gazette. ● A reporting mechanism (whistle-blower) specifically for ODA funds is currently being set up in MFA.

	<p>▼ MFA lacks an active and systematic process for assessing and managing corruption risks, although essential controls are in place. Enhanced efforts are needed to put in place regular anti-corruption training for all staff.</p>
Sexual exploitation, abuse and harassment	<p>▲ MFA strives to establish a working environment that increases the well-being of employees. A working group in the MFA is responsible for drafting a strategy and action plan for gender equality. An MFA Prevention and Action Plan for bullying and sexual harassment, and gender-based violence was put in place in 2021. Managers and staff are trained in the working procedures of the Prevention and Action Plan and receive refresher courses at least every two years. Iceland is a member of the Safeguarding Donor Technical Working Group. It requires all its partners to follow strict codes of conduct and procedures around the policy on Sexual Exploitation Abuse and Harassment.</p>
Innovation and adaptation:	
The leadership and internal system promote a culture of experimentation and adaptability	<p>▲ Adaptation and experimentation are a <i>modus operandi</i> for Iceland given its small size and its need for flexibility in order to meet multiple demands. It does not shy away from investing in difficult contexts or piloting new approaches, identifying what works and exploring what doesn't and why.</p>
Capabilities exist to introduce, encourage, measure, and scale up innovation in development co-operation	<p>▲ Iceland is drawing on support from the OECD to evolve its portfolio approach to managing innovation. In line with MFA's current focus on innovation, and following an independent evaluation of private sector mechanisms, opportunities may exist for innovation to play a larger role in near future partnerships with private sector actors.</p>
Results, evaluation, knowledge management and learning:	
Results	<p>● The MFA has a culture of results and a corporate results framework (thematic contribution, results, impact) in place whereby it reports to Parliament annually against the development policy's action plan. Training of staff on results-based management (RBM) and project management is ongoing. However, there is no holistic system that cuts across bilateral, multilateral, humanitarian channels in the MFA.</p>
Evaluation	<p>▲ Iceland now regularly undertakes evaluations of its bilateral and multilateral programmes, projects, strategies, and partnerships, in line with its results-based approach to development and as suggested by the 2017 Peer Review.</p> <p>▲ The MFA has an Evaluation Policy, and the Department of Internal Affairs in the MFA supports Iceland's efforts to evaluate its development co-operation and to ensure a focus on results at the policy and implementation levels. Evaluations are a central tool used for strategic direction and decision making. Evaluations are budgeted for centrally. Management responses to evaluations are required within six weeks of publication and are not made public. Visit the DAC Evaluation Resource Centre website for evaluations of Iceland's development co-operation.</p>
Knowledge management and learning	<p>● Heightened engagement with academia and the broader Development Policy Committee is appreciated, but more could be done to set up a knowledge management system that will enable Iceland to leverage evaluations and audit results for learning purposes.</p>

Note: ▲ Green triangles denote good practice; ● orange circles indicate that progress is being made but more could be done; ▼ red triangles flag areas where progress is needed.

Source: The table was developed by the OECD Secretariat following the OECD DAC peer review of Iceland and also draws on Iceland's self-assessment.

References

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Notes

¹ ODA providers can also provide earmarked contributions to specific-purpose projects, programmes and funds managed by multilateral organisations, or payments for them to implement the providers' own projects and programmes. These constitute bilateral ODA channeled through the multilateral system. See TIPs Partnering with the Multilateral System for more information: https://read.oecd-ilibrary.org/view/?ref=1099_1099372-jur3kmu9wd&title=Partnering-with-the-multilateral-system.

² SDR = special drawing rights