

**Development Co-operation Directorate
Development Assistance Committee**

DAC Working Party on Development Finance Statistics

INCLUSION OF AN SDG FOCUS FIELD IN THE CRS DATABASE

Proposal for Discussion

**Informal meeting of the Working Party on Development Finance Statistics (WP-STAT)
January 30-31 2018, OECD Boulogne**

This paper is presented FOR COMMENT under item 4 of the draft annotated agenda DCD/DAC/STAT/A(2018)1.

This paper presents a proposal for including an SDG focus field in the CRS for discussion at the WP-STAT informal meeting scheduled on 30-31 January 2017. Members are invited to comment on paragraph 9 in section 2, on paragraphs 15, 18, 25, 29 and 35 in Section 3 and on the summarised proposal (Section 4). Based on the discussion, the proposal will be finalised for approval at the next formal meeting of the Working Party scheduled in June 2018.

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1. Background

1. The Working Party on Development Finance Statistics (WP-STAT) has been working to improve methods for monitoring resource flows in support of the 2030 Agenda for Sustainable Development along three main axes of work:
 - Mapping the CRS purpose codes and policy markers against SDG goals and targets;
 - Review and updating of selected CRS purpose codes and policy markers in light of the SDGs;
 - Possible inclusion in the CRS format of an SDG focus field.
2. The work has involved the following steps:
 - A comprehensive review of purpose codes and policy markers in light of the SDGs and post-2015 Agenda was carried out in March 2015 [DCD/DAC/STAT(2015)9]. The review highlighted that, at the goal level, there was generally a good mapping with purpose codes and markers (confirming the relevance of the overall structure of the DAC classifications) but at the target level, in many cases the classifications were not detailed enough to capture support for the specific targets. Furthermore, some purpose codes related to more than one target, and vice versa, and in several cases no direct linkage was found.
 - Since 2015, the WP-STAT started updating the CRS purpose codes in selected sectors to add necessary detail to the classification [DCD/DAC/STAT(2015)10] and to better align it with the goals and targets¹.
 - Based on an analysis of the challenges and limits of mapping CRS purpose codes and policy markers to the SDGs, a first proposal for introducing a new field in the CRS to better track the financing towards the SDGs was presented to the WP-STAT in July 2016 [DCD/DAC/STAT(2016)25]. This was further discussed at the WP-STAT in June 2017 [DCD/DAC/STAT(2017)20] where members requested the Secretariat to form a small working group to develop a concrete proposal on a new field in the CRS to collect the data on the SDG focus of development co-operation activities and expected results². In October 2017 the Secretariat organised a WP-STAT workshop for interested members on the topic to discuss the rationale and modalities of implementation and to elaborate a concrete proposal on an SDG focus field [(DCD/DAC/STAT(2017)28].
3. This paper presents a proposal for including an SDG focus field in the CRS for discussion at the WP-STAT informal meeting scheduled on 30-31 January 2017.

¹ 11 new codes have been created and several adjusted on remittances, investment, non-communicable diseases, humanitarian assistance and nutrition.

² In collaboration with the OECD DCD results team.

Members are invited to comment on paragraph 9 in section 2, on paragraphs 15, 18, 25, 29 and 35 in Section 3 and on the summarised proposal (Section 4). Based on the discussion, the proposal will be finalised for approval at the next formal meeting of the Working Party scheduled in June 2018.

2. Rationale and objectives

4. After the adoption of the 2030 Agenda for Sustainable Development, both provider and recipient countries have expressed the need to track to what extent development co-operation activities contribute to the achievement of the SDGs. Some DAC members and other development actors started to assess to which goals and targets their past activities have been contributing and to develop internal tracking systems to report to their constituencies³. At the same time, some developing countries started to track both national and international resources for SDG goals and targets, in order to better allocate their domestic resources and to improve coordination and effectiveness⁴. In the absence of an internationally agreed reporting standard, these national exercises would not be comparable across countries.
5. The alignment to the SDGs has become an inherent – and one of the most visible – characteristics of current development flows. Adapting the DAC/CRS system to this new paradigm will contribute to maintaining the system up to date and relevant for the coming years.
6. The linkage with SDGs is also one of the proposed key eligibility criteria for the new statistical system being developed to measure total official support for sustainable development (TOSSD). In this context, the availability of an SDG field in the CRS would facilitate the use of the CRS also for the reporting on TOSSD.
7. An SDG data field would permit establishing linkages between the activities and the goals and targets to which the activities are contributing to. This would shift the logic of the current system, that is mainly based on the classification of the purposes and sectors of intervention of the activities (inputs), towards a new system that will also capture a large set of targets alongside the purposes and sectors (inputs and expected outputs). Ultimately, the fact that the achievement of SDG targets is tracked via specific indicators could potentially allow a link to be established between inputs and outputs/outcomes, opening new possibilities to use the data to assess - and ultimately improve - the effectiveness of development finance flows.

³ Initial attempts in this sense have been made by Sweden, Italy, United Arab Emirates, the World Bank, AsDB among others.

⁴ For example in Colombia - (see: 2017, Inclusión de los ODS en los Planes de Desarrollo Territorial, 2016 – 2019 - Departamento Nacional de Planeación – DNP - https://colaboracion.dnp.gov.co/CDT/Sinergia/Documentos/ODS_en_los_PDT.PDF), or in Nepal (see; 2017, National Review of SDGs, Government of Nepal - National Planning Commission <http://www.npc.gov.np/images/category/reviewSDG.pdf>) or in the state of Assam, India (see 2017, UNDP, Assam Good practices - <http://www.asia-pacific.undp.org/content/dam/rbap/docs/meetTheSDGs/Assam%20Good%20Practices.pdf?download>)

8. The CRS already includes some tracking of development objectives through the policy and Rio markers system. The SDG field would likely ease the pressure to add new policy markers, as many areas of interest can be covered by one or multiple SDG targets [see DCD/DAC/STAT/M(2017)2].
9. Following from the above rationale, the objectives of the proposed SDG field can be defined as follows:
 - support the 2030 Agenda for Sustainable Development, allowing the tracking of development co-operation activities contributing to SDG goals and targets;
 - maintain the CRS classification system up to date and relevant to track the new characteristics of development finance flows and support reporting on TOSSD;
 - reduce the need to add new policy markers to cover policy objectives that might be addressed by SDGs.

3. Implementation options

10. A number of design choices need to be made in implementing an SDG field in the CRS database, each with a different set of advantages and disadvantages examined hereafter.

3.1. Goal vs. Target

11. The 2030 Agenda identifies 17 Goals and 169 targets (see Annex I). The proposed SDG field may indicate either the goal(s) or the target(s) to which the activity aims to contribute.
12. Indicating the goals would be the simplest option to provide basic information without adding any significant reporting burden, due to their limited number. On the other hand, some goals are quite broad and may cover (or span) heterogeneous topics.
13. Reporting the targets would allow a much greater level of granularity, particularly for the identification of more specific policy objectives, and would also permit combining targets from different goals to cover cross-cutting topics. An additional advantage of indicating the target rather than the goal is that target-level data could be easily aggregated at the goal level.
14. On the other hand, the high number of targets might be onerous to report and may also lead to a lack of consistency in how activities are coded to targets. Some options can be envisaged to diminish these issues, such as: 1) the provision of clear guidance on the assignment of the activity to the targets, 2) the possibility of reporting only on a subset of targets, 3) in case of capacity constraints, the possibility of reporting in first instance at the goal level with a view to gradually moving to reporting at the target level.
15. **The Secretariat's proposal is to track the SDG focus of development co-operation at the target level and to allow the possibility of reporting at the goal level for a transitional period.**

3.2. Single vs multiple entry

16. The proposed SDG field can be designed to allow data for only one or for multiple goals/targets. The CRS statistical system recently started to allow up to ten multiple values in the purpose code field, with the collection of multiple purpose code data starting in 2018 [DCD/DAC/STAT(2017)5/REV1].
17. The transition to a multiple purpose code system has been driven by the need to allow improved precision and granularity of the financial information and to account for the multi-sectorial nature of many development co-operation activities. Similar arguments can be made for the SDG field. As with the purpose codes, a structure allowing multiple entries is intrinsically superior to one that allows only one value, offering more options when necessary.

18. For these reasons, **the Secretariat’s proposal is to allow multiple entries in the SDG field, and propose to allow a maximum number of 10 reportable targets, adopting the same upper limit as for the purpose code field⁵.**

3.3. Complete vs. limited list

3.3.1. Generic vs. Means of Implementation (MoI) targets

19. The list of 169 targets is composed of two different sets: the generic targets indicated by a number (e.g. 2.1, 2.2 etc.) and the “Means of Implementation” (MoI) targets indicated by a letter (e.g. 3.a, 3.b etc.) (see Annex I). All 19 targets under SDG17 are also MoI targets (although they are numbered with numbers and not letters). In total there are:
- 107 generic SDG targets
 - 62 MoI targets
20. The generic targets define the multiple underlying objectives under each goal, while MoI targets refer to actions that are particularly significant to achieve the SDGs, but they are not an exhaustive list of all the possible means of implementation. Both generic and MoI targets are tracked by specific indicators.
21. In some cases the MoI refer to financial commitments, for example:
- 8.a** Increase Aid for Trade support for developing countries, in particular least developed countries, including through the Enhanced Integrated Framework for Trade-related Technical Assistance to Least Developed Countries.
- 10.b** Encourage official development assistance and financial flows, including foreign direct investment, to States where the need is greatest, in particular least developed countries, African countries, small island developing States and landlocked developing countries, in accordance with their national plans and programmes.
- 13.a** Implement the commitment undertaken by developed-country parties to the United Nations Framework Convention on Climate Change to a goal of mobilizing jointly \$100 billion annually by 2020 from all sources to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation and fully operationalize the Green Climate Fund through its capitalization as soon as possible.
- 15.a** Mobilize and significantly increase financial resources from all sources to conserve and sustainably use biodiversity and ecosystems.
22. In other cases the MoI indicate actions closely related to the generic target, for example:
- 9.4** By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities.
- and
- 9.a** Facilitate sustainable and resilient infrastructure development in developing countries through enhanced financial, technological and technical support to African countries,

⁵ Technically, multiple entries can be stored into one field through appropriate parsing.

least developed countries, landlocked developing countries and small island developing States.

Or

5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.

and

5.a Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws.

Or

15.7 Take urgent action to end poaching and trafficking of protected species of flora and fauna and address both demand and supply of illegal wildlife products.

and

15.c Enhance global support for efforts to combat poaching and trafficking of protected species, including by increasing the capacity of local communities to pursue sustainable livelihood opportunities.

23. In other cases the MoI targets refer to specific actions, such as,

3.a Strengthen the implementation of the World Health Organization Framework Convention on Tobacco Control in all countries, as appropriate.

4.a Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all.

24. The above examples highlight that there is a great diversity in the MoI targets and that in many occasions the concurrent use of the both the generic and of the MoI targets would generate confusion and possible incoherence in the reporting practices. It should also be noted, that development finance data are being used for monitoring some of the MoI targets, applying the sectoral approach, and that there are existing international monitoring processes for some e.g. UNFCCC.

25. For such reasons **the Secretariat's proposal is to allow only the generic target to be used for the SDG field and exclude all MoI targets (indicated by a letter or included in SDG17)⁶.**

3.3.2. The special case of Poverty Reduction Goal and Targets

26. The first SDG goal - End poverty in all its forms everywhere – is particularly broad and all-encompassing, as most development co-operation activities would have poverty reduction and eradication as a desired outcome or impact. Some Members noted in their preliminary experiences that attributing activities to poverty reduction might be challenging.

⁶ For similar reasons, the OECD results team has excluded MoI targets from its proposed framework for linking results to development co-operation activities, choosing to focus on a subset of outcome-focused generic targets. See: <http://www.oecd.org/dac/results-development/docs/strengthening-providers-results-frameworks.pdf>

27. The SDG1 is further specified by 5 targets that are:

1.1 By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day.

1.2 By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions.

1.3 Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable.

1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance.

1.5 By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters.

28. Looking at the SDG1 targets, we note that they can be subdivided into two groups. Targets 1.1 and 1.2 refer to a desired impact of the development co-operation activities on poverty that can be the result of a wide spectrum of development activities. Targets 1.3, 1.4 and 1.5 refer to specific outcomes in more limited areas (social protection systems, equal rights and resilience). Although it would be difficult for most development co-operation activities to assess to what degree they contribute to SDG 1.1 and 1.2, due to their overarching nature, assigning an activity to any of the targets of the second group is certainly feasible⁷.

29. For these reasons **the Secretariat's proposal is to exclude targets 1.1 and 1.2 from the list of allowed values, but allow 1.3, 1.4 and 1.5, bringing the total number of reportable targets to 105.**

3.4. Qualitative vs. quantitative approach

30. The SDG field might be implemented in two different ways:

Qualitative approach:

- With a flag – indicating if the activity contributes to a target (values 0 or 1);
- With a system of scoring (like the policy markers) indicating to what extent an activity was designed to contribute to a target (values 0, 1 or 2).

Quantitative approach:

- With a percentage (like the multiple purpose codes) indicating what share of the activity can be attributed to a target (from 0% to 100%).

Qualitative and quantitative approaches serve different purposes and the resulting data are best suited for different kinds of analysis.

⁷ We note however that 1.3 might not be sufficiently differentiated from 10.4 on social protection policies. If both are to be included in the system specific guidance should be provided.

31. The qualitative approach is best suited to capture the level of mainstreaming of the policy objectives and the multiple interlinkages at the outcome and impact level rather than the exact level of financing for each target. Many development co-operation activities would typically contribute to more than one goal or target, and the qualitative approach would allow an activity to be flagged or scored several times without the need to precisely split the financial commitment. However, the data resulting from this method cannot be used for precise quantitative analysis but only for an estimation of the flows and special care is needed in treating and showcasing overlaps when analysing more than one qualitative marker to avoid double-counting.
32. Another drawback of the qualitative method is that the data are mostly treated, communicated and perceived in quantitative ways, particularly when the policy marker has a narrower scope. The concept of measuring the mainstreaming of the objective (rather than measuring the financing to the objective) is much more easily communicated for broad cross-cutting issues (e.g. gender or environment) rather than for narrower objectives (e.g. trade development or desertification). For the latter, the question asked by the public is often - what is the level of finance to the specific objective? - a question that the data resulting from a qualitative scoring system are not able to answer in a straightforward manner. Finally, a qualitative approach is feasible with a limited number of policy markers, but becomes very impractical if the SDG field is set to accept data at the target level.
33. On the other hand, a quantitative system would attribute percentages to each target, with the main advantages of allowing an easier handling and regrouping of granular target-level data, avoiding double-counting by design⁸ and producing results that are likely to better respond to the users' needs and usage patterns.
34. Using the quantitative approach is not without challenges and a great amount of care is needed when compiling the data. Of particular importance is the definition of clear methodological rules to assign the shares among a set of targets or goals. In fact, a project can have multiple inputs (measured by the shares assigned to various purpose codes) and multiple expected outputs (measured by the shares assigned to each SDG target or goal) in a non-linear relationship. For example, a project might intervene in a sector (e.g. water) to achieve results that primarily target the agriculture and nutrition (SDG2), rather than the SDG6 on water and sanitation.
35. Although both approaches are valid, and both have advantages and disadvantages, **the Secretariat's proposal is to implement the SDG field applying the quantitative approach.** The strongest factors informing this choice are the impracticability of having a qualitative approach for more than 100 targets and the fact that quantitative data might better suit the information needs of the users that are more likely to need information on the contribution of development co-operation to each specific target rather than on the level of mainstreaming.

⁸ Setting the rule that the sum of the shares assigned to the targets/goals must not be higher than 100%.

4. Proposed modalities

36. Against this background, rationale and implementation options, the Secretariat proposes to include in the CRS an SDG focus field, with the following characteristics:
1. The field will include the SDG that the activity is aiming to support, at the target level.
 2. Multiple entries will be allowed (up to 10).
 3. 105 SDG targets would be allowed (the Means of Implementation targets, and the targets 1.1 and 1.2 would be excluded).
 4. For each target, a share would be indicated expressing the share of the financial contribution to the expected outputs. The sum of the shares should not exceed 100%.
37. The implementation of an SDG field is a major reform for tracking modalities of development co-operation flows. As such it is expected that its implementation will necessitate learning by doing, both on the side of the members and the Secretariat. The data resulting from the first data collection rounds might need careful handling and should be considered provisional, to be improved together with the methodology and the practices of data collection over time.

5. ANNEX I – List of SDG Goals and targets

Goal 1. End poverty in all its forms everywhere

1.1 By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day.

1.2 By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions.

1.3 Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable.

1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance.

1.5 By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters.

1.a Ensure significant mobilization of resources from a variety of sources, including through enhanced development cooperation, in order to provide adequate and predictable means for developing countries, in particular least developed countries, to implement programmes and policies to end poverty in all its dimensions.

1.b Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions.

Goal 2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture

2.1 By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round.

2.2 By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons.

2.3 By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and

inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment.

2.4 By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality.

2.5 By 2020, maintain the genetic diversity of seeds, cultivated plants and farmed and domesticated animals and their related wild species, including through soundly managed and diversified seed and plant banks at the national, regional and international levels, and promote access to and fair and equitable sharing of benefits arising from the utilization of genetic resources and associated traditional knowledge, as internationally agreed.

2.a Increase investment, including through enhanced international cooperation, in rural infrastructure, agricultural research and extension services, technology development and plant and livestock gene banks in order to enhance agricultural productive capacity in developing countries, in particular least developed countries.

2.b Correct and prevent trade restrictions and distortions in world agricultural markets, including through the parallel elimination of all forms of agricultural export subsidies and all export measures with equivalent effect, in accordance with the mandate of the Doha Development Round.

2.c Adopt measures to ensure the proper functioning of food commodity markets and their derivatives and facilitate timely access to market information, including on food reserves, in order to help limit extreme food price volatility.

Goal 3. Ensure healthy lives and promote well-being for all at all ages

3.1 By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births.

3.2 By 2030, end preventable deaths of newborns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births and under-5 mortality to at least as low as 25 per 1,000 live births.

3.3 By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases.

3.4 By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being.

3.5 Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol.

3.6 By 2020, halve the number of global deaths and injuries from road traffic accidents.

3.7 By 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programmes.

3.8 Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all.

3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination.

3.a Strengthen the implementation of the World Health Organization Framework Convention on Tobacco Control in all countries, as appropriate.

3.b Support the research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration on the TRIPS Agreement and Public Health, which affirms the right of developing countries to use to the full the provisions in the Agreement on Trade-Related Aspects of Intellectual Property Rights regarding flexibilities to protect public health, and, in particular, provide access to medicines for all.

3.c Substantially increase health financing and the recruitment, development, training and retention of the health workforce in developing countries, especially in least developed countries and small island developing States.

3.d Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks.

Goal 4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

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.

4.2 By 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education.

4.3 By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university.

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.

4.5 By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations.

4.6 By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy.

4.7 By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development.

4.a Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all.

4.b By 2020, substantially expand globally the number of scholarships available to developing countries, in particular least developed countries, small island developing States and African countries, for enrolment in higher education, including vocational training and information and communications technology, technical, engineering and scientific programmes, in developed countries and other developing countries.

4.c By 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially least developed countries and small island developing States.

Goal 5. Achieve gender equality and empower all women and girls

5.1 End all forms of discrimination against all women and girls everywhere.

5.2 Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation.

5.3 Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation.

5.4 Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate.

5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.

5.6 Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Programme of Action of the International Conference on Population and Development and the Beijing Platform for Action and the outcome documents of their review conferences.

5.a Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws.

5.b Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women.

5.c Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels.

Goal 6. Ensure availability and sustainable management of water and sanitation for all

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

6.2 By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations.

6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally.

6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity.

6.5 By 2030, implement integrated water resources management at all levels, including through transboundary cooperation as appropriate.

6.6 By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes.

6.a By 2030, expand international cooperation and capacity-building support to developing countries in water- and sanitation-related activities and programmes, including water harvesting, desalination, water efficiency, wastewater treatment, recycling and reuse technologies.

6.b Support and strengthen the participation of local communities in improving water and sanitation management.

Goal 7. Ensure access to affordable, reliable, sustainable and modern energy for all

7.1 By 2030, ensure universal access to affordable, reliable and modern energy services.

7.2 By 2030, increase substantially the share of renewable energy in the global energy mix.

7.3 By 2030, double the global rate of improvement in energy efficiency.

7.a By 2030, enhance international cooperation to facilitate access to clean energy research and technology, including renewable energy, energy efficiency and advanced and cleaner fossil-fuel technology, and promote investment in energy infrastructure and clean energy technology.

7.b By 2030, expand infrastructure and upgrade technology for supplying modern and sustainable energy services for all in developing countries, in particular least developed countries, small island developing States and landlocked developing countries, in accordance with their respective programmes of support.

Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

8.1 Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries.

8.2 Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors.

8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services.

8.4 Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-Year Framework of Programmes on Sustainable Consumption and Production, with developed countries taking the lead.

8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.

8.6 By 2020, substantially reduce the proportion of youth not in employment, education or training.

8.7 Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst

forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms.

8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.

8.9 By 2030, devise and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products.

8.10 Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all.

8.a Increase Aid for Trade support for developing countries, in particular least developed countries, including through the Enhanced Integrated Framework for Trade-related Technical Assistance to Least Developed Countries.

8.b By 2020, develop and operationalize a global strategy for youth employment and implement the Global Jobs Pact of the International Labour Organization.

Goal 9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation

9.1 Develop quality, reliable, sustainable and resilient infrastructure, including regional and trans-border infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all.

9.2 Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's share of employment and gross domestic product, in line with national circumstances, and double its share in least developed countries.

9.3 Increase the access of small-scale industrial and other enterprises, in particular in developing countries, to financial services, including affordable credit, and their integration into value chains and markets.

9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities.

9.5 Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending.

9.a Facilitate sustainable and resilient infrastructure development in developing countries through enhanced financial, technological and technical support to African countries, least developed countries, landlocked developing countries and small island developing States.

9.b Support domestic technology development, research and innovation in developing countries, including by ensuring a conducive policy environment for, inter alia, industrial diversification and value addition to commodities.

9.c Significantly increase access to information and communications technology and strive to provide universal and affordable access to the Internet in least developed countries by 2020.

Goal 10. Reduce inequality within and among countries

10.1 By 2030, progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average.

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.

10.3 Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard.

10.4 Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality.

10.5 Improve the regulation and monitoring of global financial markets and institutions and strengthen the implementation of such regulations.

10.6 Ensure enhanced representation and voice for developing countries in decision-making in global international economic and financial institutions in order to deliver more effective, credible, accountable and legitimate institutions.

10.7 Facilitate orderly, safe, regular and responsible migration and mobility of people, including through the implementation of planned and well-managed migration policies.

10.a Implement the principle of special and differential treatment for developing countries, in particular least developed countries, in accordance with World Trade Organization agreements.

10.b Encourage official development assistance and financial flows, including foreign direct investment, to States where the need is greatest, in particular least developed countries, African countries, small island developing States and landlocked developing countries, in accordance with their national plans and programmes.

10.c By 2030, reduce to less than 3 per cent the transaction costs of migrant remittances and eliminate remittance corridors with costs higher than 5 per cent.

Goal 11. Make cities and human settlements inclusive, safe, resilient and sustainable

11.1 By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums.

11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons.

11.3 By 2030, enhance inclusive and sustainable urbanization and capacity for participatory, integrated and sustainable human settlement planning and management in all countries.

11.4 Strengthen efforts to protect and safeguard the world's cultural and natural heritage.

11.5 By 2030, significantly reduce the number of deaths and the number of people affected and substantially decrease the direct economic losses relative to global gross domestic product caused by disasters, including water-related disasters, with a focus on protecting the poor and people in vulnerable situations.

11.6 By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management.

11.7 By 2030, provide universal access to safe, inclusive and accessible, green and public spaces, in particular for women and children, older persons and persons with disabilities.

11.a Support positive economic, social and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning.

11.b By 2020, substantially increase the number of cities and human settlements adopting and implementing integrated policies and plans towards inclusion, resource efficiency, mitigation and adaptation to climate change, resilience to disasters, and develop and implement, in line with the Sendai Framework for Disaster Risk Reduction 2015-2030, holistic disaster risk management at all levels.

11.c Support least developed countries, including through financial and technical assistance, in building sustainable and resilient buildings utilizing local materials.

Goal 12. Ensure sustainable consumption and production patterns

12.1 Implement the 10-Year Framework of Programmes on Sustainable Consumption and Production Patterns, all countries taking action, with developed countries taking the lead, taking into account the development and capabilities of developing countries.

12.2 By 2030, achieve the sustainable management and efficient use of natural resources.

12.3 By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses.

12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment.

12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse.

12.6 Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle.

12.7 Promote public procurement practices that are sustainable, in accordance with national policies and priorities.

12.8 By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature.

12.a Support developing countries to strengthen their scientific and technological capacity to move towards more sustainable patterns of consumption and production.

12.b Develop and implement tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local culture and products.

12.c Rationalize inefficient fossil-fuel subsidies that encourage wasteful consumption by removing market distortions, in accordance with national circumstances, including by restructuring taxation and phasing out those harmful subsidies, where they exist, to reflect their environmental impacts, taking fully into account the specific needs and conditions of developing countries and minimizing the possible adverse impacts on their development in a manner that protects the poor and the affected communities.

Goal 13. Take urgent action to combat climate change and its impacts[a]

13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries.

13.2 Integrate climate change measures into national policies, strategies and planning.

13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.

13.a Implement the commitment undertaken by developed-country parties to the United Nations Framework Convention on Climate Change to a goal of mobilizing jointly \$100 billion annually by 2020 from all sources to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation and fully operationalize the Green Climate Fund through its capitalization as soon as possible.

13.b Promote mechanisms for raising capacity for effective climate change-related planning and management in least developed countries and small island developing States, including focusing on women, youth and local and marginalized communities.

Goal 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development

14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution.

14.2 By 2020, sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and take action for their restoration in order to achieve healthy and productive oceans.

14.3 Minimize and address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels.

14.4 By 2020, effectively regulate harvesting and end overfishing, illegal, unreported and unregulated fishing and destructive fishing practices and implement science-based management plans, in order to restore fish stocks in the shortest time feasible, at least to levels that can produce maximum sustainable yield as determined by their biological characteristics.

14.5 By 2020, conserve at least 10 per cent of coastal and marine areas, consistent with national and international law and based on the best available scientific information.

14.6 By 2020, prohibit certain forms of fisheries subsidies which contribute to overcapacity and overfishing, eliminate subsidies that contribute to illegal, unreported and unregulated fishing and refrain from introducing new such subsidies, recognizing that appropriate and effective special and differential treatment for developing and least developed countries should be an integral part of the World Trade Organization fisheries subsidies negotiation[b].

14.7 By 2030, increase the economic benefits to small island developing States and least developed countries from the sustainable use of marine resources, including through sustainable management of fisheries, aquaculture and tourism.

14.a Increase scientific knowledge, develop research capacity and transfer marine technology, taking into account the Intergovernmental Oceanographic Commission Criteria and Guidelines on the Transfer of Marine Technology, in order to improve ocean health and to enhance the contribution of marine biodiversity to the development of

developing countries, in particular small island developing States and least developed countries.

14.b Provide access for small-scale artisanal fishers to marine resources and markets.

14.c Enhance the conservation and sustainable use of oceans and their resources by implementing international law as reflected in the United Nations Convention on the Law of the Sea, which provides the legal framework for the conservation and sustainable use of oceans and their resources, as recalled in paragraph 158 of “The future we want”.

Goal 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss

15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements.

15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally.

15.3 By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world.

15.4 By 2030, ensure the conservation of mountain ecosystems, including their biodiversity, in order to enhance their capacity to provide benefits that are essential for sustainable development.

15.5 Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species.

15.6 Promote fair and equitable sharing of the benefits arising from the utilization of genetic resources and promote appropriate access to such resources, as internationally agreed.

15.7 Take urgent action to end poaching and trafficking of protected species of flora and fauna and address both demand and supply of illegal wildlife products.

15.8 By 2020, introduce measures to prevent the introduction and significantly reduce the impact of invasive alien species on land and water ecosystems and control or eradicate the priority species.

15.9 By 2020, integrate ecosystem and biodiversity values into national and local planning, development processes, poverty reduction strategies and accounts.

15.a Mobilize and significantly increase financial resources from all sources to conserve and sustainably use biodiversity and ecosystems.

15.b Mobilize significant resources from all sources and at all levels to finance sustainable forest management and provide adequate incentives to developing countries to advance such management, including for conservation and reforestation.

15.c Enhance global support for efforts to combat poaching and trafficking of protected species, including by increasing the capacity of local communities to pursue sustainable livelihood opportunities.

Goal 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

- 16.1 Significantly reduce all forms of violence and related death rates everywhere.
- 16.2 End abuse, exploitation, trafficking and all forms of violence against and torture of children.
- 16.3 Promote the rule of law at the national and international levels and ensure equal access to justice for all.
- 16.4 By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime.
- 16.5 Substantially reduce corruption and bribery in all their forms.
- 16.6 Develop effective, accountable and transparent institutions at all levels.
- 16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels.
- 16.8 Broaden and strengthen the participation of developing countries in the institutions of global governance.
- 16.9 By 2030, provide legal identity for all, including birth registration.
- 16.10 Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements.
- 16.a Strengthen relevant national institutions, including through international cooperation, for building capacity at all levels, in particular in developing countries, to prevent violence and combat terrorism and crime.
- 16.b Promote and enforce non-discriminatory laws and policies for sustainable development.

Goal 17. Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development Finance

- 17.1 Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection.
- 17.2 Developed countries to implement fully their official development assistance commitments, including the commitment by many developed countries to achieve the target of 0.7 per cent of gross national income for official development assistance (ODA/GNI) to developing countries and 0.15 to 0.20 per cent of ODA/GNI to least developed countries; ODA providers are encouraged to consider setting a target to provide at least 0.20 per cent of ODA/GNI to least developed countries.
- 17.3 Mobilize additional financial resources for developing countries from multiple sources.
- 17.4 Assist developing countries in attaining long-term debt sustainability through coordinated policies aimed at fostering debt financing, debt relief and debt restructuring, as appropriate, and address the external debt of highly indebted poor countries to reduce debt distress.
- 17.5 Adopt and implement investment promotion regimes for least developed countries.

Technology

17.6 Enhance North-South, South-South and triangular regional and international cooperation on and access to science, technology and innovation and enhance knowledge-sharing on mutually agreed terms, including through improved coordination among existing mechanisms, in particular at the United Nations level, and through a global technology facilitation mechanism.

17.7 Promote the development, transfer, dissemination and diffusion of environmentally sound technologies to developing countries on favourable terms, including on concessional and preferential terms, as mutually agreed.

17.8 Fully operationalize the technology bank and science, technology and innovation capacity-building mechanism for least developed countries by 2017 and enhance the use of enabling technology, in particular information and communications technology.

Capacity-building

17.9 Enhance international support for implementing effective and targeted capacity-building in developing countries to support national plans to implement all the Sustainable Development Goals, including through North-South, South-South and triangular cooperation.

Trade

17.10 Promote a universal, rules-based, open, non-discriminatory and equitable multilateral trading system under the World Trade Organization, including through the conclusion of negotiations under its Doha Development Agenda.

17.11 Significantly increase the exports of developing countries, in particular with a view to doubling the least developed countries' share of global exports by 2020.

17.12 Realize timely implementation of duty-free and quota-free market access on a lasting basis for all least developed countries, consistent with World Trade Organization decisions, including by ensuring that preferential rules of origin applicable to imports from least developed countries are transparent and simple, and contribute to facilitating market access.

Systemic issues***Policy and institutional coherence***

17.13 Enhance global macroeconomic stability, including through policy coordination and policy coherence.

17.14 Enhance policy coherence for sustainable development.

17.15 Respect each country's policy space and leadership to establish and implement policies for poverty eradication and sustainable development.

Multi-stakeholder partnerships

17.16 Enhance the Global Partnership for Sustainable Development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the Sustainable Development Goals in all countries, in particular developing countries.

17.17 Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships.

Data, monitoring and accountability

17.18 By 2020, enhance capacity-building support to developing countries, including for least developed countries and small island developing States, to increase significantly the availability of high-quality, timely and reliable data disaggregated by income, gender, age, race, ethnicity, migratory status, disability, geographic location and other characteristics relevant in national contexts.

17.19 By 2030, build on existing initiatives to develop measurements of progress on sustainable development that complement gross domestic product, and support statistical capacity-building in developing countries.