

Unclassified**English - Or. English****18 June 2018****Development Co-operation Directorate
Development Assistance Committee****DAC Working Party on Development Finance Statistics****PROPOSAL TO INCLUDE AN SDG FOCUS FIELD IN THE CRS DATABASE****Formal meeting of the Working Party on Development Finance Statistics (WP-STAT)
13-15 June 2018**

At the informal WP-STAT held in January 2018 the Secretariat presented a draft proposal for the introduction of an SDG focus field in the CRS database [DCD/DAC/STAT(2018)1].

This note presents a revised proposal, modified to take into account the comments received during the meeting and in writing thereafter. Following discussion at the WP-STAT held on 13-15 June 2018, the proposal has been slightly revised, see edited paragraph 14 and new paragraph 43. **Members are invited to approve proposals in paragraphs 11, 14, 20, 23, 28, 34, 41, 43 and 44 under the written procedure. If no objections are received by cob 2 July 2018, the proposal will be considered approved.**

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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 since 2015. The work focused on three main areas: 1) mapping of purpose codes and policy markers against SDG goals; 2) introduction of new purpose codes and revision of existing ones¹; and 3) introduction of an SDG focus field.

2. An attempt to map the CRS purpose codes and policy markers against SDG goals and targets was made in March 2015². The review highlighted that for some of the goals it was possible to identify a linkage with purpose codes and markers, but not for some others (including SDGs 1, 8, 10 and 12). 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 goal or target, and vice versa, and in several cases no direct linkage was found. Lastly, as noted in a follow-up paper³, trying to map the purpose codes and SDGs meets an additional challenge because purpose codes and SDG targets are designed for different purposes: the former identifying specific attributions of activities (inputs) and the latter outcomes and means of implementation. In practice, this means that similarly coded projects might contribute to different SDGs and targets, and that making a universally valid conversion table is not achievable.

3. To properly identify the contribution of development co-operation activities to SDGs and targets it is therefore necessary to generate new information on a project-by-project basis, creating a field to store the data and common reporting guidelines. Several steps have been taken in this direction:

- a) The WP-STAT first discussed the introduction of a new field in the CRS to better track the financing towards the SDGs in July 2016⁴.
- b) This was further debated at the WP-STAT in June 2017⁵ where members requested the Secretariat to form a small working group to develop a

¹ Starting in 2015 the WP-STAT approved the revision of several purpose codes to improve their alignment to SDGs and targets, 11 new codes have been created and several adjusted on remittances, investment, noncommunicable diseases, humanitarian assistance and nutrition (see Annex 1).

² DCD/DAC/STAT(2015)9

³ DCD/DAC/STAT(2016)25

⁴ DCD/DAC/STAT(2016)25

⁵ DCD/DAC/STAT(2017)20

concrete proposal on a new field in the CRS to collect the data on the SDG focus of development co-operation activities⁶.

- c) 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 field⁷.
- d) At the informal WP-STAT of January 2018 the Secretariat presented a draft proposal for such a field⁸ and members provided written and oral comments. Feedback on the characteristics of such a data field was also solicited at the OECD DAC Results workshop of 10-11 April 2018⁹.

4. This paper presents an updated proposal for including an SDG focus field in the CRS. Following discussion at the WP-STAT held on 13-15 June 2018, the proposal has been slightly revised, see edited paragraph 14 and new paragraph 43.

5. **Members are invited to approve proposals in paragraphs 11, 14, 20, 23, 28, 34, 41, 43 and 44 under the written procedure. If no objections are received by cob 2 July 2018, the proposal will be considered approved.**

⁶ In collaboration with the OECD DCD results team.

⁷ DCD/DAC/STAT(2017)28

⁸ DCD/DAC/STAT(2018)1

⁹ See OECD(2018), *A results agenda for the 2030 agenda: new approaches for changing contexts. Key messages from the workshop.*

2. Rationale and objectives

6. 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 constituencies¹⁰. 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 effectiveness¹¹. In the absence of an internationally agreed reporting standard, these national exercises are not be comparable across countries.

7. 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.

8. The linkage with SDGs is also one of the proposed key eligibility criteria for the new statistical system under development 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 data also for the reporting on TOSSD.

9. An SDG data field would permit establishing linkages between the activities and the goals and targets to which the activities are contributing. 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.

¹⁰ Initial attempts in this sense have been made by Sweden, Italy, United Arab Emirates, the World Bank, AsDB and IsDB among others.

¹¹ 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>)

10. 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 targets¹².

11. Following from the above rationale, **the objectives of the proposed SDG field** can be defined as follows:

- a) support the 2030 Agenda for Sustainable Development, allowing tracking of development co-operation activities contributing to SDG goals and targets with a common methodology, format and data repository.
- b) maintain the CRS classification system up to date and relevant to track the new characteristics of development finance flows and support reporting on TOSSD.
- c) reduce the need to add new policy markers to cover policy objectives that might be addressed by SDGs.

¹² DCD/DAC/STAT/M(2017)2

3. Implementation principles

12. A number of design choices were discussed at the WP-STAT in January 2018¹³, and are here revised on the basis of the feedback received during the meeting and subsequently in writing.

3.1. Voluntary reporting

13. While several members already produce the SDG information for their internal uses, and several others are interested in starting to collect this information and reporting it to the CRS database, a few members are not planning to engage in the tracking of the SDG focus of their development co-operation activities in the near future.

14. **It is therefore proposed that reporting of the SDG information to the CRS be on a voluntary basis.**

3.2. Target level data

15. The 2030 Agenda identifies 17 Goals and 169 targets (see Annex II). The proposed SDG field can be designed to record either the goal(s) or the target(s) to which the activity aims to contribute.

16. Reporting the goal(s) 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.

17. 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.

18. Several members and international organisations are already producing target-level information and it is therefore logical to design the SDG field in the CRS with the ability to store the more granular data currently available.

19. Some members might find onerous to report at the target level. Some options can be envisaged to facilitate reporting at the target level, such as:

- The provision of clear guidance on the assignment of the activity to the targets (for example encouraging a two-step process to first identify the relevant goals, and then assign the more granular targets behind the goals).

¹³ See: DCD/DAC/STAT(2018)17

- 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.

20. **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.**

3.3. Multiple Entries

21. 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 2018¹⁴.

22. 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.

23. For these reasons, **the Secretariat’s proposal is to allow multiple entries in the SDG field, with a maximum number of 10 reportable targets, adopting the same upper limit as for the purpose code field¹⁵.**

3.4. Full list of targets

24. 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 II). 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

25. 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.

26. The document presented by the Secretariat in January proposed, in order to simplify the reporting, to allow reporting only to a limited list of 105 targets, excluding all the MoI and also targets 1.1. and 1.2, due to their very wide scope.

27. Members and international organisations however warned that limiting the list of targets might create additional problems, such as maintaining an incompatible SDG target list, breaking the unity of the SDG process and preventing partners from indicating

¹⁴ DCD/DAC/STAT(2017)5/REV1

¹⁵ Technically, multiple entries can be stored into one field/column through appropriate parsing.

contributions to relevant MoI targets and to Goal 17. The Secretariat noted these concerns and modified the proposal accordingly.

28. For the above reasons **the Secretariat's proposal is to allow the SDG field to record any of the 169 targets.**

3.5. Qualitative approach with an SDG target flag

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

Qualitative approach:

- **With a flag**, indicating if the activity contributes to a specific target.
For example: 2.3; 7.1; 5.a;
- **With a system of scoring** (similarly to the policy markers), indicating to what extent an activity was designed to contribute to a target (values 1 or 2).
For example: 2.3(1); 7.1(2); 5.a(2)

Quantitative approach:

- **With a percentage** (similar to the multiple purpose codes) indicating what share of the activity can be attributed to a target (from 0% to 100%).
For example: 2.3(40); 7.1(40); 5.a(20)

30. Qualitative and quantitative approaches serve different purposes and the resulting data are best suited for different kinds of analysis. The proposal presented by the Secretariat in January recognised validity of both cases, but expressed a preference for the latter.

31. Feedback from members and further reflection however highlighted some difficulties with the quantitative approach that are particularly significant when taking into account the full list of goals and targets. In particular we note that:

- It is not straightforward to define the contribution of an activity to any given SDG target in a quantitative way. While the purpose codes are linked to the inputs of a project, and a quantitative share can be assigned based on the amount of the different budget lines, the SDGs refer to desired outcomes, often interlinked. Although these desired outcomes may have a different weight – some might be more important than others – it is challenging to develop clear rules to assign a quantitative score, potentially leading to arbitrary and non-comparable values.
- The decision of allowing the full list of SDGs and targets in the field (Section 3.4) further strengthens this concern. For example, an education project might well aim at achieving target 4.1 (by 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education ...) through also actions that may fall under target 4.a (build and upgrade education facilities...). Finding a methodology able to assign unequivocally a share between generic and MoI targets – in this case 4.1 and 4.a – proves difficult. This concern also relates to the inclusion of SDG 17 and its underlying targets that are all MoI. On the other hand, designing a mixed system where only the generic targets/goals are

quantitative while the means of implementation targets/goals are qualitative would be possible but extremely complex and difficult to implement.

- Some of the goals/targets are particularly difficult to quantify due to their cross cutting nature, for example SDG 1 on poverty reduction, and the underlying targets 1.1 and 1.2. Most development co-operation projects would typically contribute to poverty reduction, but it is unclear how to split the financial commitment between SDG1 and the other SDGs and targets.
- CRS data are the basis for quantifying development finance in support to the Rio Conventions, including UNFCCC. Summing up the shares of the commitments assigned to the environmental SDGs would likely result in an underestimation of the contribution to those conventions. For example, a project that addresses climate change adaptation, agriculture and gender would have assigned only a share of its value to each of the goals or underlying targets. Summing up the value of all the projects for the SDG target of climate change adaptation (13.1) would result in an underestimation of the development finance devoted to this theme, and incongruences with data derived from the climate markers. Allowing the sum of the shares to be higher than 100% would solve this issue, but would undermine the meaningfulness and credibility of the figures.

32. The possibility of adopting a qualitative approach with a principal/significant scoring system, similar to the one used by policy makers, has also been considered. However it should be noted that:

- There are currently no countries or institutions – as far as the Secretariat is aware – that associate a principal/significant score to the SDGs or targets.
- Producing, handling and analysing scoring data for 169 targets would be a complex exercise, considering the experience with few Rio and policy makers.
- Developing a methodology to assign a principal/significant score that is valid for both generic and MoI targets, including for all the targets under Goal 17 would be extremely challenging.

33. On the other hand, an approach with a flag indicating the target(s) to which the activity is contributing, without a second dimension with a score or a percentage, has several advantages, including:

- The methodology to assign a one-dimensional flag to the SDG target is more straightforward to conceive, making its adoption simpler.
- Some countries and institutions are already producing data in this format.
- One-dimensional data are more robust and intrinsically simpler to produce, handle and analyse, and thus a more appropriate starting point for the SDG reporting. This solution does not preclude the addition of a second dimension in the future, if the need arises.
- One-dimensional qualitative data would not create comparability issues with the reporting to the UNFCCC and other environmental conventions.

- It would allow reporting on the interdependency of goals and targets, without the issue of splitting the amount of the financial commitment.
- Both generic and MoI targets can be included within the same methodological approach. Even if a large share of activities is flagged with SDG 1 targets, this will not bias the reporting on other targets and goals.

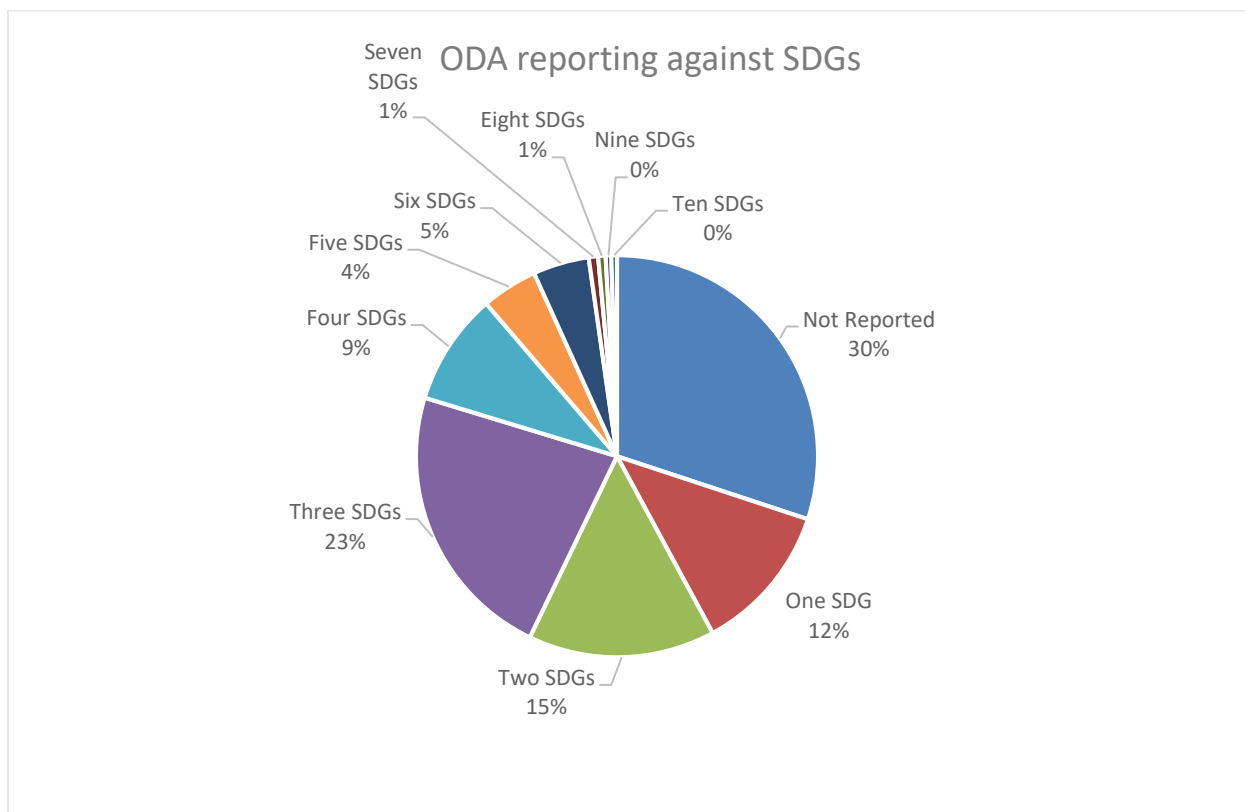
34. For the above reasons **the Secretariat's proposal is to allow the SDG field information to be recorded with a qualitative flag, indicating to which SDG targets the activity is contributing.**

4. Examples of data utilisation

35. This section presents some examples of utilisation of data with the above-mentioned characteristics. The examples are based on a test dataset created for this specific purpose. They should be considered as illustrations, and not a comprehensive analysis of possible uses.

36. Figure 4.1 illustrates the reporting status of ODA against SDGs. Such a chart indicates both the coverage of the information (in this case 70% of the activities had been reported against an SDG target) and the number of SDG goals addressed by ODA activities.

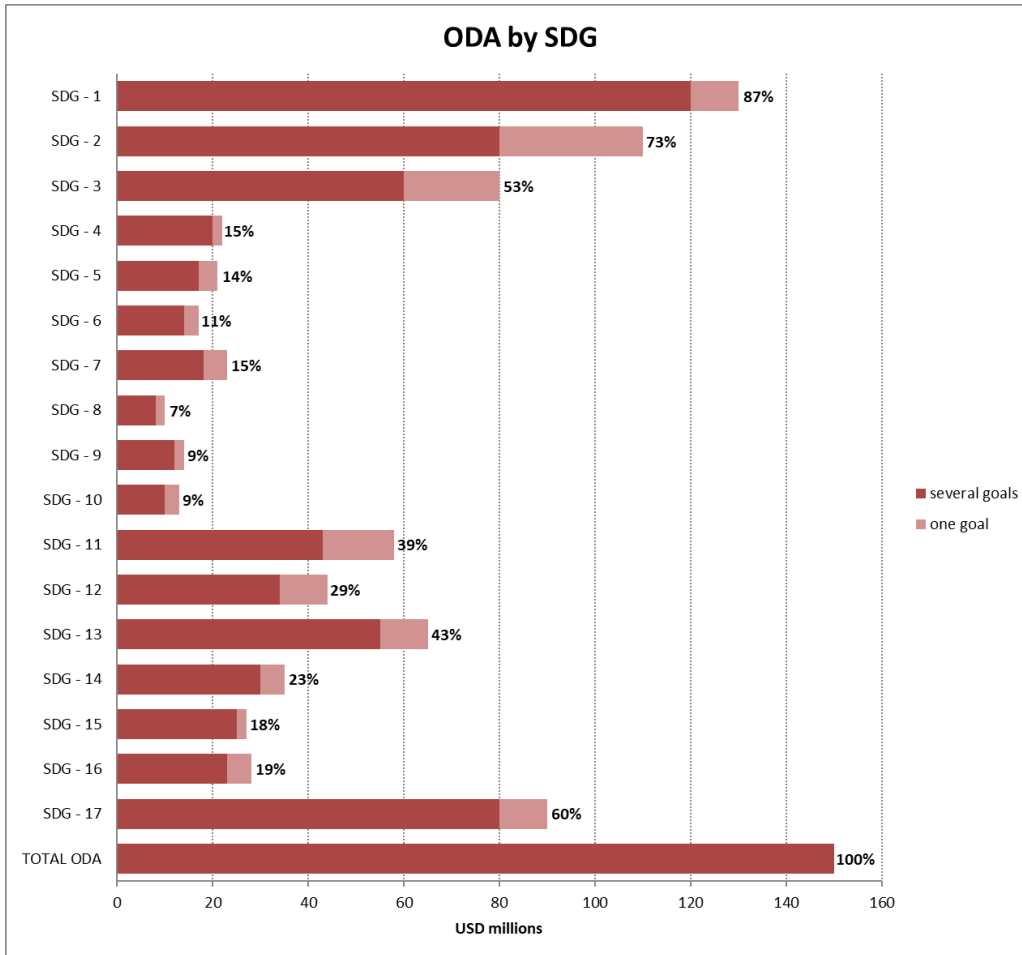
Figure 4.1. ODA reporting against SDGs (example)



37. Figure 4.2 indicates the distribution of ODA by SDG and shares of each in ODA. Each bar is the sum of ODA commitments that are marked with at least one underlying SDG target. If a project is marked with two or more targets under the same SDG, it is considered only once for each SDG to avoid double counting (e.g. a USD 10 million project marked with targets 1.1, 1.2 is counted as USD 10 million for SDG1). The

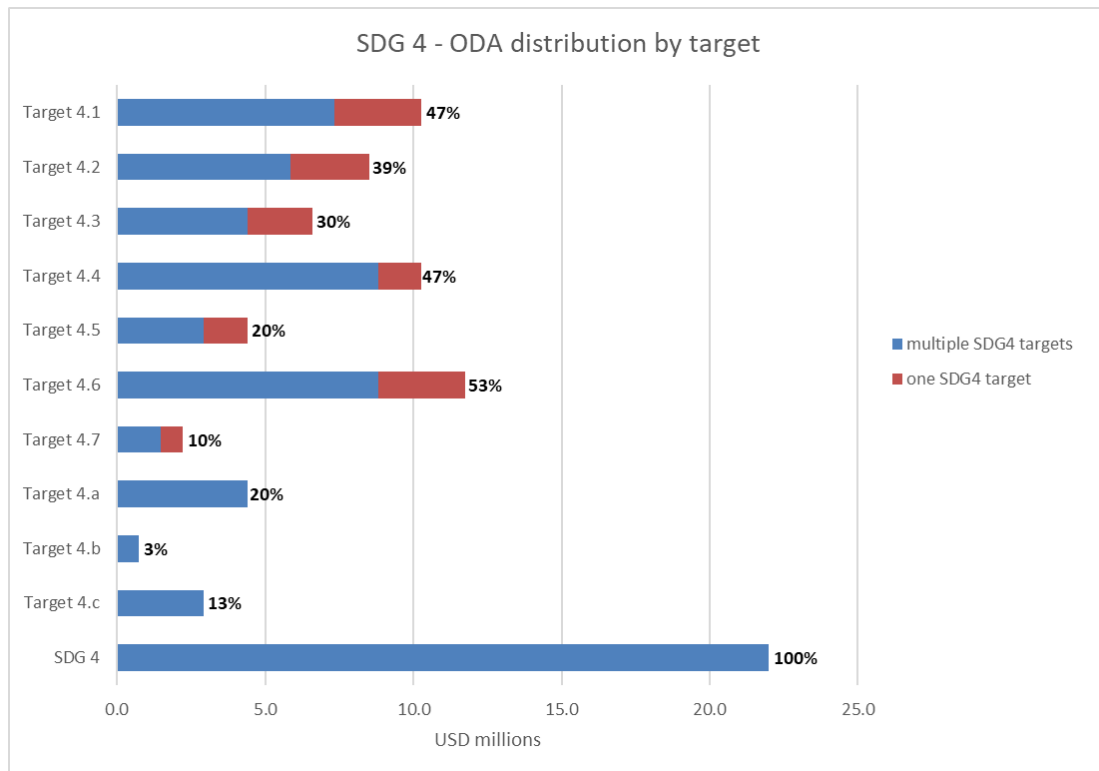
percentage on the right side of the bar results from the share of all the ODA marked with a specific SDG divided by the Total ODA (Figure 4.2 excludes ODA not marked with any SDG). This kind of chart could also be restricted to analyse only a part of ODA (e.g. ODA to government and civil society).

Figure 4.2. Distribution of ODA by SDG (example with fictitious data)



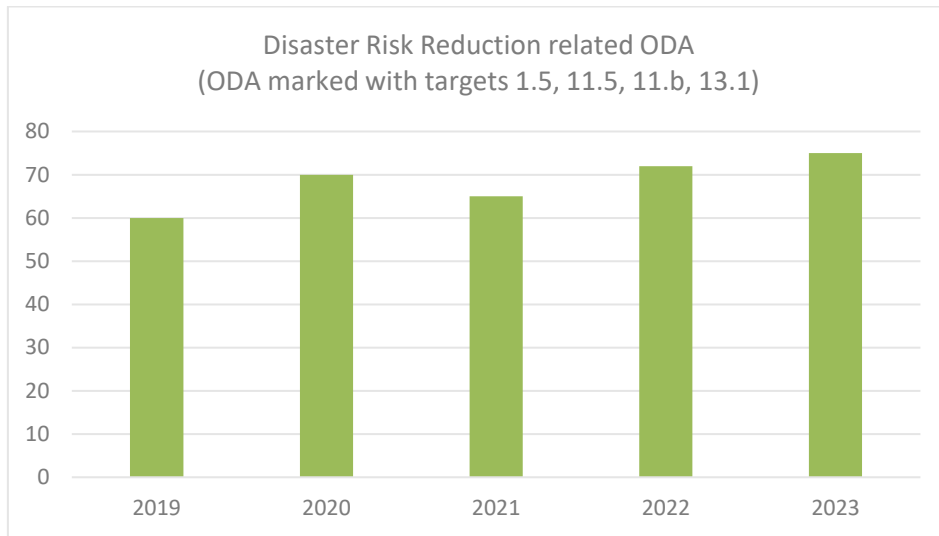
38. Figure 4.3 illustrates the distribution of ODA by target within one SDG and the relative shares. Each bar is the sum of ODA commitments that are marked with one underlying SDG target. If a project is marked with two or more targets, it is counted against both.

Figure 4.3. Distribution of SDG 4 (Education) ODA, by target (example with fictitious data)



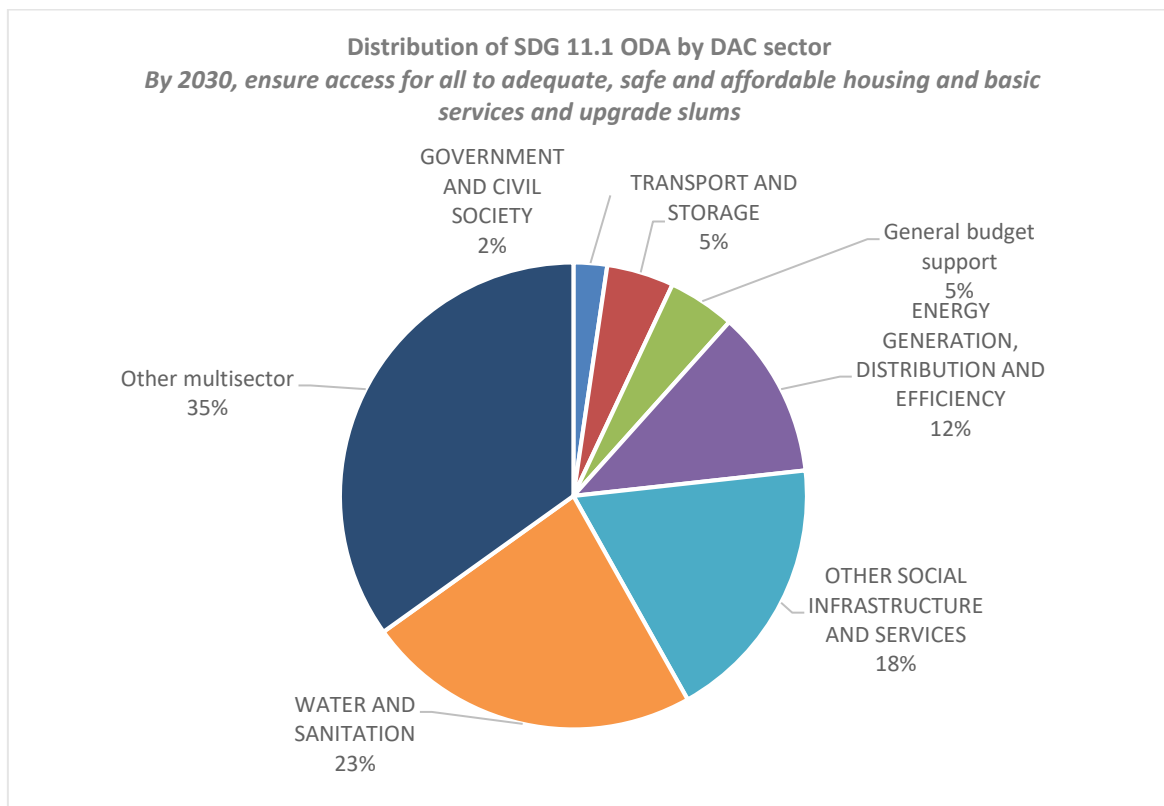
39. Figure 4.4 below illustrates how the data could be used to examine the ODA commitments for a specific set of targets. This case puts together the ODA that is marked with at least one of a group of targets related to disaster risk reduction (1.5, 11.5, 11.b, 13.1); commitments are then summed up per year, avoiding double counting.

Figure 4.4. ODA related to disaster risk reduction targets (example)



40. Figure 4.5 illustrates instead the distribution of ODA marked with a specific target (in this example 11.1). This figure can be built also for a group of selected targets, or SDGs.

Figure 4.5. Distribution of SDG 11.1 by sector (example)



5. Conclusion

41. The Secretariat proposes to include in the CRS an SDG focus field, with the following characteristics:

1. Reporting will be voluntary.
2. The field will include the SDG target that the activity is aiming to support. Reporting at the goal level is allowed for a transitional period.
3. Multiple entries will be allowed (up to 10).
4. The official list of SDG targets will be used, and its eventual revisions.
5. Activities will be marked with the number of the SDG target to which the activity is contributing.

42. 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.

43. In order to further improve the tracking of the financial flows in support of the 2030 Agenda, and in parallel with the introduction of the voluntary reporting field on the SDG focus of development co-operation activities, the Secretariat commits to undergo a comprehensive review of the purpose codes to identify eventual gaps in SDG relevant areas, and to propose the consequent actions to the 2019 formal WP-STAT meeting.

44. **It is further proposed that the data collection on the SDG focus will start in 2020 reporting on 2019 development co-operation flows.** Interested members are invited to submit test data to the Secretariat already in their reporting in 2019. The above proposal is presented for members' approval under the written procedure. **If no objections are received by cob 2 July 2018, the proposal will be considered approved.** The Secretariat will subsequently incorporate the SDG field in the CRS reporting template and Reporting Directives.

6. ANNEX I – Alignment of the CRS classification to the 2030 Agenda.

Table 6.1. Main documents examined by the WP-STAT

Cote	Title	Topics
DCD/DAC/STAT(2015)9	Comprehensive review of purpose codes and policy markers in light of the SDGs and post-2015 agenda	SDGs
DCD/DAC/STAT(2016)8	Proposal for a formal CRS purpose code for domestic revenue mobilisation	Domestic revenue mobilisation
DCD/DAC/STAT(2016)5	Revised Instructions for Reporting on Trade facilitation	Trade facilitation
DCD/DAC/STAT/RD(2016)1/RD2	Technical Proposal to amend CRS purpose codes to enhance donor reporting in the nutrition sector (<i>Proposal by ACF</i>)	Nutrition
DCD/DAC/STAT(2016)13	Adjusting purpose codes and policy markers in light of the SDGs - Part 1 Proposals for approval	Remittances Nutrition Investment
DCD/DAC/STAT(2016)25	Adjusting CRS classifications in light of the SDGs – Next steps	
DCD/DAC/STAT/RD(2016)2/RD4	Proposal for tracking noncommunicable diseases (NCDs) in the CRS (<i>Proposal by WHO</i>)	NCDs
DCD/DAC/STAT(2017)10	Proposal for modernising CRS classifications for humanitarian assistance and disaster risk reduction	Humanitarian Assistance
DCD/DAC/STAT(2017)11	Proposal to amend CRS purpose codes in the nutrition sector and create a nutrition policy marker (<i>Proposal by ACF</i>)	Nutrition <i>ACF</i>
DCD/DAC/STAT(2017)6	Adjusting purpose codes in light of the Sustainable Development Goals (SDGs)	Investment NCDs
DCD/DAC/STAT(2017)10/REV1	Proposal for modernising CRS classifications for humanitarian assistance and disaster risk reduction	Humanitarian Assistance
DCD/DAC/STAT(2017)17	Adjusting purpose codes in light of the Sustainable Development Goals (SDGs)	NCDs
DCD/DAC/STAT(2017)18	Adjusting purpose codes in light of the Sustainable Development Goals (SDGs)	Investment
DCD/DAC/STAT/RD(2017)11	Proposal to amend CRS purpose codes in the nutrition sector and create a nutrition policy marker (<i>Proposal by France</i>)	Nutrition
DCD/DAC/STAT/RD(2017)9	Policy marker for persons with disabilities in the CRS (<i>Proposal by UK</i>)	Persons with disabilities
DCD/DAC/STAT/RD(2017)13	Decent Work Agenda (<i>Proposal by TUAC</i>)	Decent work
DCD/DAC/STAT(2017)26	Disaster Risk Reduction marker	Disaster Risk Reduction
DCD/DAC/STAT(2018)18	CRS purpose codes for humanitarian assistance	Humanitarian Assistance
DCD/DAC/STAT/RD(2018)1/RD1	Nutrition marker (France)	Nutrition
DCD/DAC/STAT(2018)15	Decent Work Agenda	Decent work
DCD/DAC/STAT(2018)14	Disability marker	Persons with disabilities
DCD/DAC/STAT/RD(2018)1/RD3	Disability marker (<i>EU</i>)	Persons with disabilities
DCD/DAC/STAT/RD(2018)1/RD2	Food security (<i>proposal by FAO</i>)	Food security
DCD/DAC/STAT(2018)41	Proposal to includea SDG focus field in the CRS database	SDG focus field

7. Annex II – Sustainable Development 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

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.