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DAC Working Party on Development Finance Statistics

Handbook for reporting the SDG focus of development co-operation activities

Working Party on Development Finance Statistics (WP-STAT)

This revised version of the SDG handbook takes into account the comments received by members.

This note is published for INFORMATION

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Introduction

This revised handbook provides clarifications on how to identify and report on support for the Sustainable Development Goals (SDGs) in the Creditor Reporting System of the OECD-DAC (CRS) to improve transparency on the financing of the 2030 Agenda. All development stakeholders involved in the implementation of the 2030 Agenda—including governments, multilateral institutions, the private sector and the civil society—require up-to-date and accurate information on its financing.

SDGs reporting was implemented in the CRS in 2019. Since then, a growing number of DAC members, other bilateral providers, multilateral and philanthropic institutions have started reporting the SDG focus of their development co-operation activities.

The Secretariat presented the SDG coding principles to the Working Party on Development Finance Statistics (WP-STAT) in 2019 and subsequently developed this handbook with additional modules. Members' participation and feedback has been ensured through several workshops, dedicated sessions at WP-STAT meetings and rounds of written consultations.

This guide is conceived as a practical, hands-on, guide for reporters of SDGs, and for analysts that wish to utilise the SDG data reported. The Handbook specifically aims to facilitate reporting in the context of the CRS, but its contents are also inspired by the discussions held in the International Task Force on Total Official Support for Sustainable Development (TOSSD), and the principles codified in the TOSSD Reporting Instructions. It also makes references the International Aid Transparency Initiative (IATI), which implements an SDG coding field with similar characteristics. It thus aims to contribute to a common understanding on SDG reporting and analysis of the reported data.

This text was presented at the WP-STAT in March 2022 and incorporates comments from members and other minor adjustments.

The present guide is divided in the following modules:

1. Description of the SDG focus field
2. SDGs high-level coding principles
3. Policy markers and SDGs
4. Sectors and SDGs
5. Development co-operation modalities and SDGs
6. Guidance by SDG
7. SDG data visualisation
8. Annexes I to III include linkages tables and links to official UN list of SDG targets and indicators

1. Description of the SDG focus field

The SDG focus field seeks to respond to the following question¹:

“To which sustainable development goal or target does the activity aim to contribute directly?”

The SDG focus field has the following characteristics:

- Reporting is voluntary.
- For any activity, data providers can report targets, goals, or a combination of goals and targets.
- Up to ten goals or targets can be reported.
- Any goal or target belonging to the official list of 17 goals and 169 targets can be reported.
- The SDG value has the form of a qualitative flag, i.e. without percentages or scoring.



The format of the SDG field is as follows:

- Goals and targets are reported in no particular order, separated by a semicolon “;”

¹ See: DCD/DAC/STAT(2018)52 and DCD/DAC/STAT(2020)44/FINAL (section V)

- Goals are reported with their number followed by “.0”:

e.g. 2.0; 3.1; 3.a;

The Reporting Directives set no restrictions on the types of activities for which the SDG focus can be reported. All development co-operation modalities and types of finance can be reported as contributing to the SDGs.

The SDG focus of development co-operation is also reported in the TOSSD statistical framework and in IATI, with slight differences.

- **In TOSSD**, contribution to the SDGs is an eligibility criterion. The field is therefore a mandatory field, and should be reported at the target level, although some exceptions are possible². The SDG field in TOSSD was developed after the approval of the SDG focus field in the CRS. The TOSSD Reporting Instructions specify that the activity should *directly* and *significantly* contribute to the reported SDGs. Lastly, TOSSD can accept more than 10 entries for the SDG focus field, although it does not expect this to be a common case.

- **In IATI** it is also possible to report multiple goals or targets, and a guidance document was published in 2019³. Version 2.03 of the IATI standard introduced the <tag> element that allows the tagging of an activity with one or multiple goals or targets, in its entirety, without associated percentages, finances or priorities. IATI does not place a limit on the number of goals or targets that can be reported. IATI can also be used to publish the results of development co-operation activities, which can be associated to the SDG indicators using the <reference> element.

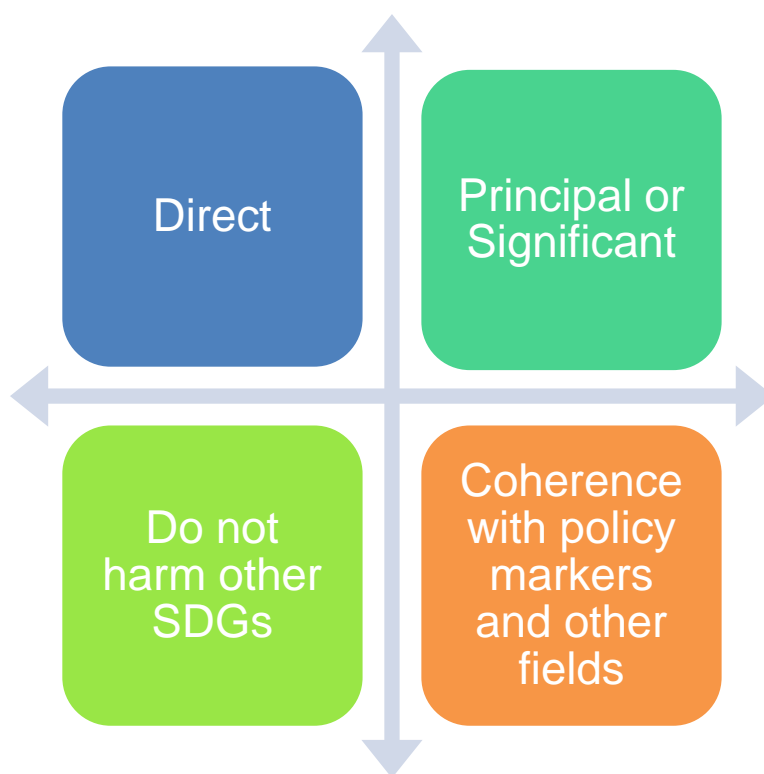
² See TOSSD Reporting Instructions, paragraphs 37, 47, 48, 49 and 87 <http://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/TOSSD-Reporting-Instructions.pdf>

³ See: <https://iatistandard.org/en/news/new-guidance-on-publishing-sdg-data-using-the-iati-standard/>

2. SDGs high-level coding principles

This module aims to establish a common understanding among reporters on high-level principles for assigning the SDGs or targets to development co-operation activities. The four criteria listed below should all be met simultaneously:

- 1) The activity should **directly** contribute to the reported SDGs in the short or medium term.
- 2) The SDGs reported should be the **principal** objective of the activity, **or a significant one**.
- 3) The activity **should not harm** other SDGs. An activity with a substantial, unmitigated, detrimental effect to one or more SDGs should not be reported as contributing to the 2030 Agenda, regardless of its positive contributions to other SDGs.
- 4) SDG **reporting should be coherent** with the policy markers and, when relevant, with the information reported in other CRS fields.



1. Direct Contribution

High level principle – The activity should directly contribute to the reported SDGs in the short or medium term.

The SDGs are closely interrelated. Some SDGs, such as SDG 1 on poverty, have profound linkages with all the others and could potentially be identified as the long-term objective of most development co-operation activities. Others, such as SDG 7 on energy, are instrumental to achieve progress on most SDGs. Yet others, such as SDG 5 on gender equality, are transversal goals, which could and should be embedded in activities in most areas, alongside other goals. Targets are also interrelated, both within each goal and across goals.

Each development co-operation activity typically focuses only on a subset of SDGs. The reporting methodology recognises the existence of interlinkages between the SDGs, but limits the reporting to the SDGs the activity *directly* contributes to.

Reporters should indicate to which sustainable development goals or targets the activity aims to directly contribute.

[CRS - Statistical Directives]

A direct contribution can be defined as a contribution in the short to medium term, during the timeframe of the project or immediately thereafter, as a direct consequence of the project activities.

Development co-operation providers use different terms to indicate the short, medium and long-term objectives and results of their activities (Table 1). The direct results are often called “planned outputs”, while the consequences of these outputs on the target population are referred to as “desired outcomes”. Outputs and outcomes are linked by a strong causality chain. Therefore,

- The **identification of the SDG focus** of the activity should be based on the analysis **at the level of outputs and/or outcomes**.
- **Long-term objectives** should not be reported in the SDG focus field, unless a strong causality chain can be established.
- Development co-operation activities can have **indirect linkages** with many SDGs. These indirect contributions should not be reported in the SDG field as they are, by definition, outside the perimeter of the activity.

Table 1 - Timeframe of the activities considered as ‘direct contributions’ to the SDGs

Timeframe	Also called	SDGs Focus
Short term	Planned outputs	Included
Medium term	Desired outcomes	Included
Long term	General objective	Not included, unless clear causal link

Challenges

SDGs are closely interrelated and it may be challenging to draw the line between direct and indirect contributions. The guideline in this respect is that the SDG focus field is not designed to record all possible effects of the reported activity on all SDGs. Rather, the SDG focus field collects information on the objectives and targets that are clearly and unequivocally pursued within the perimeter and during the results timeframe of the activity.

The “Direct Contribution” criterion is interlinked with the criterion “Principal or Significant contribution” (treated hereafter). The criterion on direct contribution considers the expected results of the activity, while “Principal or Significant contribution” considers the objectives of the activity.

Examples

Activities to increase school enrolment for girls directly contribute to SDG 4 (Quality Education) and SDG 5 (Gender Equality).

Higher levels of schooling for girls are likely to produce a series of positive outcomes on other aspects, for example on SDG 3 on health. However, the contribution to SDG 3 is indirect and therefore should not be reported.

Activities to support small agro-food businesses could directly contribute to SDG 1 (No Poverty), SDG 2 (Zero Hunger), SDG 5 (Gender Equality) and SDG 8 (Decent Work & Economic Growth).

The improvement in the welfare of the families could in turn lead to improvements in other areas, such as SDG 3 (Good Health) or SDG 4 (Quality Education). However, these contributions would be indirect and outside the perimeter of the project, and should not be reported.

2. Principal or Significant Contribution

High Level Principle – The SDGs reported should be the principal objective of the activity, or a significant one. Avoiding a negative impact is not a sufficient criterion to report an SDG.

Development co-operation activities can pursue several policy objectives simultaneously. The CRS database includes a system to track twelve policy objectives, and to score them as the principal or significant objective of the activity, defined as follows:

1. **Principal (primary)** policy objectives are those which can be identified as being fundamental in the design and impact of the activity and which are an explicit objective of the activity.
2. **Significant (secondary)** policy objectives are those which, although important, are not one of the principal reasons for undertaking the activity.

The SDGs are also policy objectives, recorded in the SDG focus field but with no scoring. The reporting needs to distinguish between contributions to the SDGs that are “significant”, and thus included in the reporting, and those that are not significant, to be excluded from the reporting. The TOSSD reporting instructions use the following wording:

*Only report the targets that the activity directly and significantly contributes to.
[TOSSD Reporting Instructions]*

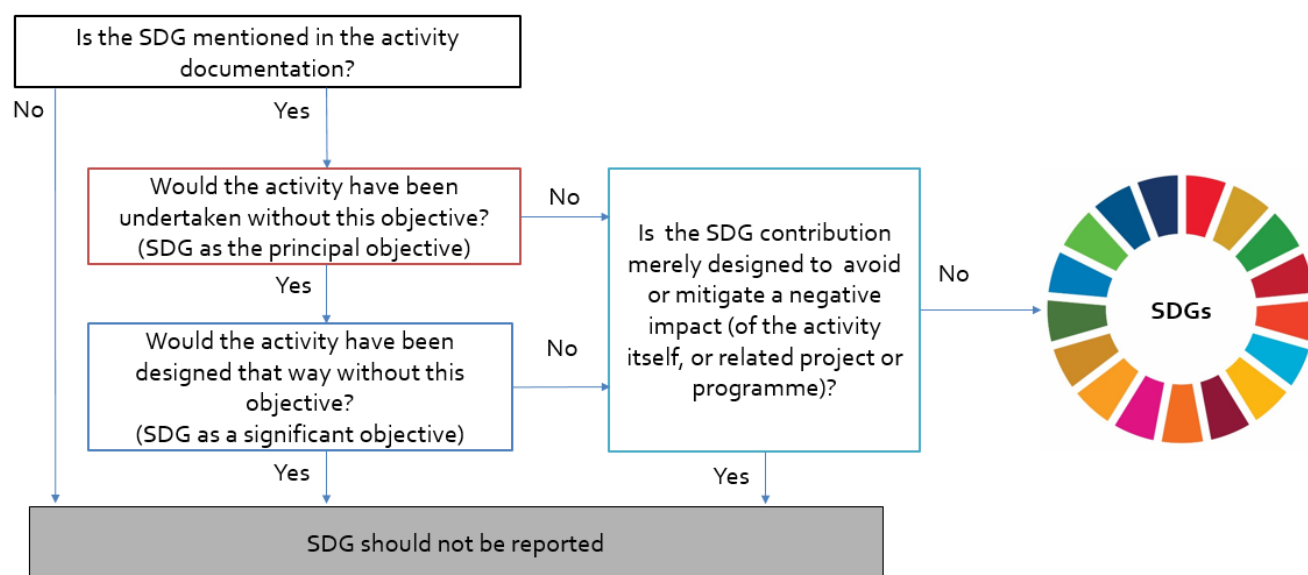
The CRS Reporting Directives also state that to qualify for a policy marker, it is not sufficient to avoid a negative impact:

*To qualify for a score “principal” or “significant”, the objective has to be explicitly promoted in project documentation. Avoiding negative impact is not a sufficient criterion.
[CRS Statistical Directives]*

Data providers should adopt the same principles in reporting the SDGs and the policy markers, although the SDG focus field does not distinguish between principal (or primary) and significant (or secondary) SDGs. SDG reporting should therefore have the following characteristics:

- The SDGs or targets should be **explicitly mentioned in the activity documentation** (or, at a minimum, should be easily recognisable).
- The reported SDGs should be **either the principal (primary) reason for undertaking and designing the activity, or a significant (secondary) objective among other prime objectives**. In other words, the activity would not have taken place, or would not have been designed that way, if not for contributing to the reported SDGs.
- The value reported should not merely represent **an attempt to avoid or to mitigate the negative impact on one or more SDGs** caused by the activity itself or related projects or programmes.

Figure 1 - SDG coding decision tree



Challenges

Drawing the line between a significant contribution (included) and an insignificant contribution (excluded) can be challenging. Adopting the same concepts already in use for scoring the policy markers may help reporters identify the SDGs in a coherent manner.

Drawing the line between contributing positively and avoiding negative impact could also be challenging, as in some cases both are valid. Reporters should report the SDGs only if the activity is able to make a positive contribution to one or more goals or targets, with respect to the baseline before the implementation of the activity or related project or programme.

As stated above, **the criterion on “principal or significant contribution” is interlinked with the criterion on “direct contribution”.** The principal or significant contribution looks at the objectives, while the criterion on expected contribution looks at the expected results. Clearly, an activity that has the principal objective of contributing to a specific SDG is also expected to directly contribute to it. In the great majority of the cases, an activity that has contribution to an SDG as a significant objective will also include actions that directly contribute to that SDG. There may however exist cases in which one or more SDGs are mentioned in the project documentation as significant objectives, but there are no direct outputs or expected outcomes that directly contribute to them. In such cases, the SDGs should not be reported.

Examples

School development programme in rural areas, including infrastructure and staff.

This programme directly and significantly contributes to SDG 4 (Quality Education) and SDG 5 (Gender Equality). The programme creates some jobs, but job creation is not the principal or significant focus of the activity and thus SDG 8 should not be assigned.

Hydro-electric power plant, with measures to mitigate environmental and biodiversity impact (such as safe corridors for fish).

This project will contribute to SDG 7 (Clean Energy), but not to SDG 14 (Life Below Water) because the interventions in this area are limited to avoiding a negative impact on biodiversity.

Box 1. Differentiating principal and significant SDGs

Some DAC members have implemented an internal system to differentiate between one main SDG and up to nine significant SDGs. Such systems identify the primary SDG through an additional data field, or have established the convention that the first SDG reported in the data field is considered the principal one, followed by other significant SDGs when applicable. In this system, a value of 4.0; 5.0; 2.0 would indicate SDG 4.0 as the primary SDG, and the others as secondary SDGs.

The identification of one primary SDG could allow a more granular data analysis. It is implemented by some members with the view to producing data on the distribution of financing by principal SDGs. Given that only one principal SDG is allowed per activity, it becomes possible to produce statistics and analysis on distribution by SDGs that sums up to 100%, while still retaining information on the SDGs interlinkages for each activity through the secondary SDGs.

The system of differentiating between principal and significant SDGs is for the moment not implemented in the CRS. Analysts should not presume the first SDG reported to be a 'principal' SDG, followed by other 'significant' SDGs.

3. Do not harm other SDGs

High Level Principle – An activity with a substantial, unmitigated, detrimental effect to one or more SDGs should not be reported as contributing to the 2030 Agenda, regardless of its positive contributions to other SDGs.

The 2030 Agenda sets ambitious and integrated objectives for the whole world, in five interconnected areas of people, planet, prosperity, peace and partnerships. The objective of the Agenda is bold and transformational. The Agenda states that the SDGs are integrated and indivisible and balance the social, economic and environmental dimensions of sustainable development.

This is an Agenda of unprecedented scope and significance. It is accepted by all countries and is applicable to all, taking into account different national realities, capacities and levels of development and respecting national policies and priorities. These are universal goals and targets which involve the entire world, developed and developing countries alike. They are integrated and indivisible and balance the three dimensions of sustainable development.
[2030 Agenda - Preamble]

The 2030 Agenda makes clear that the goals are not divisible. In other words, pursuing one goal at the expense of the others cannot be considered as contributing to the 2030 Agenda. Translating this principle into clear guidance for reporters is challenging because development co-operation activities, as most human activities, will have positive impacts in some areas and negative impacts in others. The TOSSD Reporting Instructions elaborates this principle as follows:

An activity is deemed to support sustainable development if it directly contributes to at least one of the SDGs [...] and if no substantial detrimental effect is anticipated on one or more of the other targets.
[TOSSD Reporting Instructions]

Development co-operation providers faced the problem of balancing economic, social and environmental dimensions of activities well before the existence of the SDGs. A series of environmental and social safeguards (ESS) have been developed by bilateral and multilateral institutions to aid this harmonisation. The ESS are generally based on the anticipation and avoidance of possible negative impacts. If negative impacts cannot be avoided, actions are put in place to minimise, mitigate, and offset the negative impact of the activities.

The ESS typically consider technically and financially feasible alternatives, including international best practices, to anticipate or avoid negative impacts, and a wide array of options to minimise, mitigate and offset negative impacts. The issue of avoiding negative effects on one or more SDGs is, in most cases, already addressed by the presence of ESSs, which are applied by the development co-operation providers at the design stage of the activity.

The SDG framework provides a series of SDG indicators. The SDG indicators are designed to track global progress towards the SDG targets. While in many cases the indicators have a national (or global) dimension, in others they describe phenomena that could be observed at the local scale, and which the

activities of the development co-operation project could directly impact. In some cases, the results framework of the development co-operation activities explicitly adopt selected SDG indicators (or closely related indicators) to monitor the project. Development co-operation projects often also include information on anticipated risks or possible negative impacts and how these will be mitigated. **If a project is expected to worsen one or more SDG indicators, it might have to be considered unsustainable, and thus not reportable with any SDG.**

In the context of the SDG reporting, the information recorded in the CRS is too limited to enable an ex-post assessment of the possible detrimental effects of each activity on the other goals. However, data providers could declare that, whenever an SDG is assigned to an activity, it is intended to contribute to the 2030 Agenda and that appropriate internal procedures (such as ESS) are in place to ensure that the other SDGs are not substantially harmed.

An activity should be excluded based on the “potential harm to other SDGs” criterion if it has a negative impact that is:

- **Substantial** – i.e. it has a significant, not avoidable (or not avoided) negative impact on one or more goals, targets, or indicators.
- **Unmitigated** – i.e. the negative impact is not minimised, mitigated or compensated, for example by using more sustainable technologies, adopting best international practices, or implementing appropriate counter-measures to mitigate the negative impacts.

It is intended that the question of the long-term sustainability of an activity is the result of a large series of factors which are sector, location and time specific, including opportunity cost considerations and cost-benefit analysis. Statistical directives and guidance tools cannot integrate the complexity of ESSs and of specific sustainability assessments. They could however refer to the overall principles that govern ESSs and adopt them as overarching guidance.

Statistical reporters could agree that simply by reporting the SDG focus of an activity they declare that the activity does not have substantial, unmitigated, detrimental effect to one or more SDGs, and that the activity’s sustainability is ensured by the application of relevant Environmental and Social Safeguards or equivalent measures.

Challenges

- Many economic activities have an environmental impact and are not carbon-neutral. Sustainability is however not a fixed concept, but should be assessed by the stakeholders of the activity on the basis of many factors including the local conditions, the needs that the activity aims to fulfil, the availability and cost-effectiveness of more sustainable solutions, and the likelihood and nature of the possible risks on other SDGs.
- Drawing the line on “no substantial, unmitigated, detrimental effect” might be particularly challenging for SDG 13, as many economic and developmental activities can in fact increase GHG emissions. Climate change is an integral part of the 2030 Agenda and of development finance efforts. Emphasis should be placed on the presence of proper environmental analysis, safeguard mechanisms, and the use of best current practices and mitigation options. Coherence and alignment with the climate objectives contained in the Paris Agreement should also be an integral part of development co-operation projects and policies and be reflected in the sustainability assessment.

Examples

- Fishery development projects could contribute to SDG 2 (Zero Hunger) and SDG 8 (Decent Work) but could potentially have a negative impact on SDG 14 (Life Below Water). Thus a fishery development project can be flagged for SDG 2 and SDG 8 if and only if the concerns over the detrimental impact on SDG 14 have been analysed and addressed.

- A fossil fuel power plant could contribute to SDG target 7.1 on energy access, increasing the provision of baseline electricity or energy in emergency situation and the reliability of the national grid. However, fossil fuels are detrimental to SDG 13 on climate change and cause local pollutants. The activity should not be marked for SDG 7 if viable alternatives exist.

4. Coherence with policy markers and other CRS fields

High-level principle – SDG reporting should be in principle coherent with the policy markers and, when relevant, with the information reported in other CRS fields.

Coherence is an important element of a statistical framework. The CRS database has several internal rules to ensure coherent entries between its various fields (such as sector codes, policy markers, co-operation modalities, etc.). The introduction in the CRS of the SDG focus field provides additional information for each activity reported, which should not contradict the information presented in other fields. Particular attention is needed to avoid contradiction between the SDG field and policy markers and, in some cases, with sector codes that are closely aligned with SDGs.

The policy markers and the SDG focus field have similar methodologies as both report the intended objective of the activity. The policy markers are a statistical tool to track financing for selected objectives, with specific eligibility criteria, perimeter and default values. The SDGs are policy objectives, but the 2030 Agenda does not provide a detailed methodology to identify the activities that support the SDGs. Some of the policy markers are closely related to the SDGs, and coherent entries should be reported unless otherwise justifiable.

The Secretariat analysed in detail the linkages between the policy markers and the SDG targets, comparing both the correspondence in the definitions and the co-reporting in the data submitted to the CRS. The Secretariat classified the correspondences on a three-value scale:

- **Strong** – the policy marker and the SDG are very closely related and in principle they should be reported together. The definitions are compatible and while exceptions are possible, the relation is, in most cases, symmetrical (if A=B, then B=A is also generally true).
- **Medium** – the policy marker and the SDG are related and are likely to be reported together in many (though not all) cases. One of the two definitions could be wider than the other and thus the relation could be asymmetrical (A=B does not necessarily imply that B=A).
- **Mild** – the policy marker and the SDG have a partial overlap. It is possible—and even probable—that the SDG and the marker will be reported for the same project, but this should not be considered as certain. Data providers should determine this correspondence case by case.
- **Blank (no value)** – even if no correspondence is found, SDGs and policy markers could still be reported jointly, on the basis of a case-by-case assessment by the reporter.

Detailed guidance for reporters on the linkages between SDGs and policy markers are described in section 3 by policy marker (p. 21) and in section 6 by SDG (p. 38 to p.123). A summary table is provided in Annex I.

Coherence with sector codes is also important, and should take into account the differences in scope between the SDGs and the sector codes. Sector codes are a taxonomy of the sectors of economic activity, which should be comprehensive of all development co-operation activities. The SDGs (and the policy markers) are instead a list of policy objectives and are intrinsically cross-sectoral. Translating sector codes directly to SDGs cannot take into account the “do not harm” criterion and, if done without proper safeguards, may allow non-sustainable activities to be recorded as supporting the SDGs.

Nevertheless, some broad sectors (such as health and education) present a strong linkage with certain SDGs, and some specific purpose codes clearly correspond to specific targets or goals. Although a comprehensive mapping between sector codes and SDGs is neither feasible nor desirable, specific guidance for broad sectors and selected purpose codes is provided in section 4 below (p. 26) and in Annex II. The coherence between sector codes and SDGs is assessed using the same scale used for policy markers (Strong / Medium / Mild).

Examples

<p>- A project marked with the Rio marker for biodiversity (principal or significant) should logically also be marked with either SDG 13 (Life on Land) or SDG 14 (Life Below Water).</p>
<p>- A project in the education sector should logically be also marked with SDG 4.</p>

Challenges

Even in cases of close relation between an SDG and a sector or policy marker, misalignments between the definitions may exist. These will need to be addressed case by case.

3. Policy Markers and SDGs

Rio and policy markers are a cornerstone of the CRS statistical system. Reporters have extensive experience in reporting markers, which were first introduced in the second half of the 1990s to identify support to policy areas covered by international agreements and high-profile topics⁴. The marker system evolved over the years, and is currently composed of four Rio markers (biodiversity, climate change adaptation, climate change mitigation, and desertification) and seven policy markers [gender equality; aid to environment; democratic and inclusive government; reproductive, maternal, newborn and child health (RMNCH); disaster risk reduction (DRR); nutrition; and inclusion and empowerment of persons with disabilities]. Policy and Rio markers for the most part follow the same set of rules⁵.

Policy and Rio markers predate the SDGs, but some of the policy objectives monitored by the markers overlap—to varying degrees—with goals and targets established by the 2030 Agenda. It is therefore possible to assess the linkages between SDGs and policy markers, and take into account the value of the policy marker to support the identification of the SDGs, and vice versa, assuring the coherence of the statistical system.

One key difference between the policy markers and the SDGs is the scoring. Policy markers have a three-value scoring system that indicates whether the tracked subject is a principal (primary) policy objective of the activity (score 2), or a significant (secondary) policy objective (score 1). A score of 0 indicates that the activity was screened for and found not to be targeted to the policy objective. SDGs in the CRS system do not have a score (however, some members internally differentiate between one principal SDG and other significant SDGs (see Box 1).

Policy markers and SDGs in the reported data

The 2019 reported data reveal many linkages between policy markers and the SDGs. These are illustrated in Table 2 , which displays the frequency with which markers and SDGs were jointly reported in 2019. The table should be read horizontally: the percentages represent the proportion of activities marked with each policy or Rio marker (indicated in the row) which are also reported with a corresponding SDG or target (indicated in the column). While the table shows some very strong and expected linkages (e.g. RMNCH and SDG 3), it also shows areas where reporting did not follow expected correspondences (e.g. activities marked with the biodiversity marker did not show a particularly strong co-reporting with SDG 14 or 15).

⁴ See: [https://one.oecd.org/document/DCD/DAC/STAT\(2020\)27/en/pdf](https://one.oecd.org/document/DCD/DAC/STAT(2020)27/en/pdf) section 1.1

⁵ See: [https://one.oecd.org/document/DCD/DAC/STAT\(2020\)44/FINAL/en/pdf](https://one.oecd.org/document/DCD/DAC/STAT(2020)44/FINAL/en/pdf) and [https://one.oecd.org/document/DCD/DAC/STAT\(2020\)44/ADD2/FINAL/en/pdf](https://one.oecd.org/document/DCD/DAC/STAT(2020)44/ADD2/FINAL/en/pdf)

Table 2 - Linkages between Policy Markers and SDGs in the data reported for 2019

	SDG 1	SDG 2	SDG 3	SDG 4	SDG 5	SDG 6	SDG 7	SDG 8	SDG 9	SDG 10	SDG 11	SDG 12	SDG 13	SDG 14	SDG 15	SDG 16	SDG 17
Gender	18%	11%	15%	17%	34%	7%	1%	11%	5%	13%	5%	3%	11%	0%	6%	21%	15%
Environment	9%	15%	11%	15%	16%	11%	3%	9%	6%	8%	6%	4%	14%	1%	10%	12%	11%
PDGG	6%	7%	8%	12%	14%	4%	1%	7%	5%	6%	4%	3%	7%	0%	5%	15%	7%
RMNCH	10%	13%	41%	8%	22%	6%	0%	3%	1%	7%	2%	1%	5%	0%	2%	9%	19%
DRR	15%	18%	10%	5%	17%	13%	3%	7%	6%	6%	21%	2%	28%	2%	10%	17%	11%
Nutrition	17%	35%	30%	9%	13%	15%	0%	9%	6%	8%	3%	5%	12%	2%	8%	9%	11%
Disability	18%	22%	31%	21%	24%	18%	1%	6%	2%	14%	4%	1%	5%	0%	5%	15%	11%
Biodiversity	16%	25%	5%	8%	17%	9%	3%	11%	3%	5%	9%	5%	23%	7%	23%	13%	6%
ClimateMitigation	14%	21%	6%	6%	26%	8%	9%	15%	6%	10%	10%	9%	41%	5%	24%	13%	10%
ClimateAdaptation	15%	17%	6%	5%	25%	10%	5%	10%	5%	9%	9%	6%	39%	4%	16%	13%	10%
Desertification	24%	38%	6%	7%	27%	16%	6%	19%	4%	4%	13%	15%	42%	2%	33%	21%	6%

Note: the table should be read horizontally. The percentages represent the share of activities reported with a given policy marker that were also reported with the SDG indicated in the column (e.g. 18% of the activities identified with gender equality marker were also marked for SDG 1). Only activities reported with at least one SDG have been included.

Guidance for reporters

Both policy markers and SDGs identify policy objectives that could be pursued with activities in a wide range of sectors. Many possible linkages exist between policy markers and SDGs, which have been summarised by a 'strength' value (Strong/Medium/Mild, as discussed in chapter 2, section 4 above, p. 19), based both on the logical overlaps between the definitions and on an analysis of the reported data. **An overview of linkages is available below (Table 3), an expanded table is available in Annex I.**

The objective of the tables is to improve the coherence between the reporting of policy markers and SDGs. While Table 3 – and all the specific SDGs tables presented in chapter 6 - can be read both starting from the policy marker or from the SDGs, reporters do normally have more experience in reporting policy markers than SDGs.

Members are advised not to delete policy markers if the corresponding SDG is not present, but rather to add the SDG information when a related policy marker is identified. Also, reporting on SDG focus does not substitute reporting on policy markers, even when policy markers and SDGs are closely related.

A set of markers tracks environmental issues. These are the Environment marker and the Rio markers on Biodiversity, Climate Change Adaptation, Climate Change Mitigation and Desertification (although the climate change adaptation marker is not limited to environmental issues only). These markers are strongly linked with the so-called "Planet SDGs", i.e. the goals that cover environmental aspects: SDG 6 (Clean Water and Sanitation), SDG 12 (Responsible Consumption and Production), SDG 13 (Climate Action), SDG 14 (Life Below Water) and SDG 15 (Life On Land). Given the linkages between the environment and the economy, the environmental SDGs are also linked with the so-called "Prosperity SDGs", covering economic issues: SDG 7 (Affordable and Clean Energy), SDG 8 (Decent Work and Economic Growth), SDG 9 (Industry, Innovation and Infrastructure), SDG 10 (Reduce Inequalities) and SDG 11 (Sustainable Cities and Communities).

- **The biodiversity** marker is strongly linked with SDG 14 and 15, as well as with target 2.5 on the biological diversity of seeds.

- **Climate Change Adaptation** is strongly linked with SDG 13, but also has mild to medium linkages with several other SDGs, as adaptation covers a broad spectrum of activities reducing the vulnerability of human and natural systems to climate change. These most notably include: SDG 2 (Zero Hunger), SDG 6 (Clean Water and Sanitation), SDG 9 (Resilient Infrastructures), SDG 12 (Sustainable Consumption & Production), SDG 14 (Life Below Water), and SDG 15 (Life on Land).
- **Climate Change Mitigation** is strongly linked with SDG 13, but also has mild to medium linkages with targets in almost every SDG that covers economic activities and infrastructures, such as SDG 8.4 (resource efficiency), SDG 9 (Resilient Infrastructures), SDG 11 (Sustainable Cities) and SDG 12 (Sustainable Consumption & Production).
- **The Desertification** marker is strongly linked with SDG target 15.3 on desertification, but also has medium or mild linkages with SDG 2 (Zero Hunger) and SDG 13 (Climate Action),
- **The Aid to Environment** marker is an umbrella marker that, in addition to the activities identified by the other environmental markers (biodiversity, climate change mitigation, desertification and, to some extent, adaptation) covers other activities that are generically beneficial for the environment. It has therefore the same linkages as the markers mentioned above.

A set of markers tracks social issues. These include gender equality, disability inclusion, nutrition, and reproductive, maternal, newborn and child health (RMNCH). These markers are most frequently related to what are known as the “People SDGs”, i.e. those that cover social aspects, namely SDG 1 (No Poverty), SDG 2 (Zero Hunger), SDG 3 (Good Health & Wellbeing), SDG 4 (Quality Education) and SDG 5 (Gender Equality). Linkages are also found with some of the “Prosperity SDGs” and with SDG 16 (Peace, Justice & Strong Institutions).

- **Gender equality** is, unsurprisingly, one of the markers with the widest set of linkages with SDGs. A strong linkage exists with SDG 5 (Gender Equality), but mild to medium (and even some strong) linkages are found with most markers, including SDG 1 to SDG 11 and SDG 16 (Peace, Justice & Strong Institutions).
- **Disability inclusion** is also linked to several SDGs, in particular to any SDGs that promote inclusion for all vulnerable groups, such as SDG 1, SDG 3, SDG 4, SDG 8, SDG 10, SDG 11 and SDG 16.
- The **Nutrition** policy marker is strongly linked to SDG 2 (Zero Hunger). It also has mild to medium linkages with SDG 1, SDG 3 and SDG 12.
- **Reproductive, maternal, newborn and child health (RMNCH)** covers a very specific set of actions that shows strong linkages with SDG 3, and medium or mild linkages with SDG 1, SDG 2 and SDG 5.

One marker tracks governance issues.

- The **Democratic and Inclusive Governance** marker⁶ covers governance and participatory development aspects that could be embedded in a wide variety of activities. It is strongly linked with SDG 16, and it has medium or mild linkages with several other SDGs including SDG 8, SDG 9, SDG 10, SDG 11 and SDG 17.

One marker tracks disaster risk reduction.

- **The Disaster Risk Reduction marker (DRR)** covers a specific set of actions that include environmental, social and governance aspects. It is strongly linked with the SDG target 11.5 (on

⁶ This marker was updated in 2021, it was previously called Participatory Development / Good Governance (PD/GG). See: DCD/DAC/STAT(2021)15/REV1

disaster reduction) and also has medium or mild linkages with other goals and targets, including 1.5, 9.a, 11, 13 and 16.

Table 3 - Main linkages between policy markers and SDG targets

Policy Marker	Linked SDG Targets		
	Mild	Medium	Strong
Biodiversity	2.5, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 12.7, 13.1, 13.2, 13.3, 13.a, 13.b		14.1, 14.2, 14.3, 14.4, 14.5, 14.6, 14.7, 14.a, 14.b, 14.c, 15.1, 15.2, 15.3, 15.4, 15.5, 15.6, 15.7, 15.8, 15.9, 15.a, 15.b, 15.c
Climate Change Adaptation	1.5, 9.4, 9.a, 12.1, 12.2, 12.4, 12.5, 12.6, 12.7	2.3, 2.4, 2.a, 6.3, 6.4, 6.5, 6.6, 11.1, 11.2, 11.3, 11.4, 11.5, 11.6, 11.7, 11.a, 11.b, 11.c, 14.2, 14.3, 14.5, 15.1, 15.2, 15.3, 15.4, 15.5, 15.6, 15.7, 15.8, 15.9, 15.a, 15.b, 15.c	13.1, 13.2, 13.3, 13.a, 13.b
Climate Change Mitigation	9.4, 9.a, 11.1, 11.2, 11.3, 11.a, 11.b, 12.1, 12.2, 12.4, 12.5, 12.6, 12.7	7.2, 7.3, 8.4	13.1, 13.2, 13.3, 13.a, 13.b
Desertification	2.1, 2.2, 13.1, 13.2, 13.3, 13.a, 13.b	2.4	15.3
Aid to Environment	2.3, 2.4, 2.5, 2.a, 9.4, 9.a, 11.1, 11.2, 11.3, 11.4, 11.5, 11.6, 11.7, 11.a, 11.b, 11.c, 12.3	6.3, 6.4, 6.5, 6.6, 7.2, 7.3, 8.4, 13.1, 13.2, 13.3, 13.a, 13.b	12.1, 12.2, 12.4, 12.5, 12.6, 12.7, 14.1, 14.2, 14.3, 14.4, 14.5, 14.6, 14.7, 14.a, 14.b, 14.c, 15.1, 15.2, 15.3, 15.4, 15.5, 15.6, 15.7, 15.8, 15.9, 15.a, 15.b, 15.c
DRR	1.5, 16.6, 16.7	9.a, 11.b, 13.1, 13.b	11.5
RMNCH	5.1, 5.2	2.1, 2.2, 3.3	3.1, 3.2, 3.7, 5.3, 5.6
Gender Equality	3.2, 3.8, 9.1, 9.2, 9.3, 9.4, 9.5, 9.a, 9.b, 9.c	1.1, 1.2, 2.2, 2.3, 3.1, 4.a, 6.1, 6.2, 7.1, 8.5, 8.6, 8.8, 10.1, 10.4, 11.1, 11.2, 11.3, 11.7, 16.1, 16.2, 16.3, 16.6, 16.7, 16.9, 16.b	1.4, 3.7, 4.1, 4.2, 4.3, 4.5, 4.6, 5.1, 5.2, 5.3, 5.4, 5.5, 5.6, 5.a, 5.b, 5.c, 10.2, 10.3
Nutrition	1.1, 1.2, 1.4, 3.2, 3.3, 12.3	2.3, 2.4, 2.5, 2.a, 2.b, 2.c	2.1, 2.2, 3.9

Disability	1.1, 1.2, 1.4, 3.8, 8.6, 8.8, 11.1, 11.2, 11.3, 11.7	4.1, 4.2, 4.3, 4.5, 4.6, 4.a, 8.5, 10.1, 10.4, 16.1, 16.2, 16.3, 16.6, 16.7, 16.9, 16.b	10.2, 10.3
Democratic and Inclusive Governance	9.1, 9.2, 9.3, 9.4, 9.5, 9.a, 9.b, 9.c	8.7, 8.8, 10.1, 10.2, 10.3, 10.4, 11.3, 17.1, 17.4, 17.5, 17.6, 17.7, 17.8, 17.9, 17.10, 17.11, 17.12, 17.13, 17.14, 17.15, 17.16, 17.17, 17.18, 17.19	16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7, 16.8, 16.9, 16.10, 16.a, 16.b

4. Sectors and SDGs

This section discusses the relationship between CRS sectors and SDGs. It highlights common linkages by broad sector and, in some specific cases, by purpose code. The linkages have been assessed both on the basis of the data reported by members in 2019 and on the definitions of SDGs and sector codes.

In the OECD-DAC CRS statistical framework, the sector/purpose codes answer the question: “which specific areas of the recipient’s economic or social structure is the transfer intended to foster?” The purpose codes are a taxonomy of the areas targeted by development co-operation activities. They are regularly revised to make sure that the taxonomy reflects the whole spectrum of development finance activities. The taxonomy describes the economic and social sector of the activity and not the ultimate objective of the activity. For example, an activity to improve sanitation would be classified under the sector of “water and sanitation”, although its ultimate objective could be to improve health. An energy access project would be classified under the energy sector, although its objective could be to provide energy services to small businesses or households. Data reporters can assign up to 10 purpose codes for each activity, with their corresponding shares of finance adding up to 100%.

The SDGs are a list of policy objectives for the international community to achieve by 2030. SDGs cover many areas, but they are not a “taxonomy” that covers all possible objectives of development co-operation. While some SDGs are closely related to certain sectors (e.g. activities in the education sector are likely to be related to SDG 4), other SDGs are cross-cutting and not closely linked to any economic or social sector. SDGs are closely interrelated, and progress towards one specific SDG can be instrumental to advance on others. For example, energy access (SDG 7) is a pre-condition to progress in many others areas such as economic growth and decent work for all (SDG 8); gender equality (SDG 5) is a recognised driver of poverty reduction (SDG 1) and so on. In the CRS, data reporters can indicate up to 10 SDGs or targets (or a combination of the two) for each activity reported, without shares. The contribution to SDGs is an eligibility criterion for TOSSD.

Sector codes and SDGs in the reported data

The data submitted to the CRS show clear linkages between some sectors and some SDGs (Table 4). In the table, which should be read horizontally, a higher percentage represents a stronger linkage between the sector and the SDG (the percentage represents the number of times a given SDG is reported in the activities in a given sector, over the total number of activities in that sector with at least one SDG reported). Some sectors have a strong linkage with one or two SDGs, while for other sectors the SDG data are spread across several SDGs with no strong pattern.

Table 4 - linkages between SDGs and sectors in the data reported

Sector	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
I.1. Education	10%	2%	6%	91%	16%	1%	0%	9%	1%	10%	1%	1%	3%	0%	2%	6%	5%
I.2. Health	4%	18%	87%	4%	16%	7%	0%	1%	1%	10%	1%	0%	4%	0%	3%	5%	17%
I.3. Population Policies/Programmes & Reproductive Health	2%	6%	81%	3%	42%	1%	0%	1%	0%	10%	2%	0%	2%	0%	2%	7%	22%
I.4. Water Supply & Sanitation	12%	7%	14%	5%	19%	82%	1%	9%	2%	13%	18%	7%	18%	6%	7%	7%	15%
I.5. Government & Civil Society	8%	2%	12%	5%	35%	1%	0%	6%	2%	24%	3%	1%	6%	0%	4%	57%	19%
I.6. Other Social Infrastructure & Services	34%	2%	9%	13%	16%	1%	0%	14%	2%	27%	15%	1%	4%	0%	2%	12%	9%
II.1. Transport & Storage	7%	1%	1%	4%	7%	1%	5%	16%	67%	8%	54%	1%	31%	0%	3%	2%	18%
II.2. Communications	14%	1%	9%	9%	20%	0%	0%	35%	30%	16%	4%	1%	8%	0%	4%	9%	43%
II.3. Energy	7%	2%	3%	11%	8%	2%	75%	7%	8%	5%	8%	3%	40%	0%	3%	4%	15%
II.4. Banking & Financial Services	17%	4%	1%	18%	19%	2%	2%	66%	12%	31%	2%	3%	11%	0%	5%	9%	27%
II.5. Business & Other Services	26%	5%	5%	6%	38%	2%	2%	49%	44%	39%	4%	16%	15%	1%	12%	19%	53%
III.1. Agriculture, Forestry, Fishing	30%	70%	5%	4%	24%	4%	2%	24%	5%	14%	5%	12%	30%	6%	19%	9%	18%
III.2. Industry, Mining, Construction	24%	10%	3%	9%	24%	3%	2%	56%	38%	26%	4%	9%	10%	0%	5%	8%	32%
III.3.a. Trade Policies & Regulations	31%	3%	2%	2%	25%	0%	0%	57%	21%	48%	1%	6%	10%	0%	8%	8%	56%
III.3.b. Tourism	5%	2%	2%	14%	12%	1%	0%	71%	11%	6%	6%	12%	10%	3%	9%	8%	17%
IV.1. General Environment Protection	12%	15%	4%	4%	19%	10%	7%	14%	7%	4%	21%	16%	56%	14%	46%	13%	8%
IV.2. Other Multisector	28%	15%	19%	14%	25%	5%	3%	11%	11%	14%	17%	5%	26%	1%	14%	12%	15%
IX. Unallocated / Unspecified	33%	5%	5%	23%	7%	2%	1%	3%	2%	4%	2%	2%	4%	1%	2%	10%	27%
VI.1. General Budget Support	11%	3%	28%	9%	12%	1%	3%	17%	4%	11%	4%	1%	3%	0%	1%	9%	29%
VI.2. Development Food Assistance	2%	93%	2%	1%	2%	0%	0%	0%	0%	2%	0%	0%	3%	0%	2%	0%	2%
VI.3. Other Commodity Assistance	0%	10%	10%	5%	5%	0%	0%	5%	35%	0%	0%	5%	0%	5%	5%	0%	20%
VII. Action Relating to Debt	4%	1%	2%	2%	1%	1%	0%	2%	1%	1%	0%	0%	1%	0%	0%	0%	95%
VIII.1. Emergency Response	51%	17%	21%	10%	26%	10%	0%	1%	0%	5%	2%	0%	4%	0%	1%	11%	12%
VIII.2. Reconstruction Relief & Rehabilitation	46%	17%	8%	8%	9%	7%	1%	3%	6%	7%	15%	1%	11%	1%	3%	18%	11%
VIII.3. Disaster Prevention & Preparedness	22%	6%	43%	4%	16%	3%	1%	0%	1%	6%	21%	0%	39%	0%	9%	10%	5%
Administrative Costs of Donors	27%	0%	1%	1%	19%	1%	0%	1%	1%	0%	1%	0%	1%	0%	0%	4%	68%
Refugees in Donor Countries	6%	2%	4%	3%	1%	0%	0%	0%	0%	79%	9%	0%	0%	0%	0%	12%	0%

Note: The chart should be read horizontally by sector. The percentages represent the number of times activities in each sector were tagged against SDGs 1 through 17 divided by the total number of activities in the sector for which at least one SDG is reported. The sum of each row is higher than 100% because multiple SDGs may be marked for a single activity. The percentages do not reflect the volume of the activities in USD, but the number of records in the database. The analysis is based on disbursement data—i.e. only activities that were reported with amounts extended in 2019 have been taken into account.

A few considerations arise from the data.

- Some sectors have an unmistakably “prevalent” SDG, with percentages over 80%. For example, SDG 4 was reported for 91% of the activities in the education sector, SDG 3 was reported for 87% of the activities in the health sector, and SDG 6 was reported for 82% of the activities in the water and sanitation sector.
- In some cases, the distribution of reported SDGs per sector draws attention to two or more prevalent goals. For example, SDG 7 was reported for 75% of the energy sector activities, while SDG 13 was indicated for 40% of the activities. Trade policies & regulations sector activities were reported for SDGs 8, 10 and 17 in fairly similar percentages (57%, 48% and 56% respectively).
- For some sectors, it is more difficult to find a clear linkage with SDGs, and in those cases members gravitated towards SDG 1 or SDG 17. For example, administrative costs of donors were reported 27% of the times with SDG 1 and 68% with SDG 17. Reporters also tended to associate immediate post-emergency response with SDG 1 (46%). SDG 1 was also occasionally assigned to action related to debt (14%) although in most cases members related these contributions to SDG 17 (86% of the cases).

Guidance for reporters

The overall position of this guide is that the SDG focus of activities should be evaluated case by case on the basis of project documentation, and that establishing a fixed, universal correspondence between purpose codes and SDGs is neither possible nor desirable. Nevertheless, linkages between sectors of economic activities and SDGs do exist, as illustrated above, and in some cases they are particularly strong.

This handbook attempts to provide some high-level guidance on the correspondences between sector codes and SDGs, taking into account both the definitions and the data observed (Tables 5 and Annex II). It supports reporters by suggesting a starting point for assigning one or more SDGs to their activities, as well as to improve homogeneity of reporting in some special cases.

The linkages are identified through a three-value scale (Strong / Medium / Mild) indicating the likelihood of an activity for an overarching sector (three digits DAC 5 codes) or purpose code to be focusing on a specific SDG or target. SDGs suggested at the sector level are valid for all the related purpose codes, in addition to SDGs indicated at the purpose code level, when available. Linkages of SDGs with voluntary codes has not been systematically assessed. Given that voluntary codes are a detailed specification of the 5 digit code that precedes them, the same SDG linkage would – in principle – apply. Table 5 provides the most related SDG or SDGs for each broad sector. Some purpose codes contained in each sector might be linked also with other SDGs. A complete list of all linkages between sectors, purpose codes, and SDGs is available in Annex II.

The table is merely indicative, and reporters may draw from the full array of SDG targets for each project reported, according to their case-by-case assessment. In other words, reporters are not bound to use only the SDG targets indicated in the table. For some specific cases (discussed hereafter) the Secretariat suggests that members follow a homogenous approach in order to assure a greater internal coherence of the system.

Table 5 provides suggestions for coding in two cases:

- When it is possible to recognise a broad correspondence between the typical activities in a sector (3 digits DAC code) or purpose code (5 digits DAC codes) and one or more SDGs.

- When there is a special need of homogeneity of reporting, so that similar activities are reported with a similar set of SDGs. In fact, some development co-operation activities are remarkably similar across providers, such as debt relief operations and administrative costs.

On the basis of the data reported, the definitions of the sectors, the wording of the SDGs, and the discussions between members, the table 5 below, and the expanded table in Annex II, provide broad guidance that can be used as a starting point for reporters. Annex II contains more detailed linkages that include sector codes level. The Secretariat encourages reporters to identify the SDGs at the target level—for increased precision—and to assess contributions to the 2030 Agenda case by case, based on the project documentation.

Table 5 - Main linkages between SDGs and sectors⁷

Sector	DAC Codes	Related SDGs & Targets	Strength
Education	110 - 114	SDG 4; SDG 1 (1.a, 1.4, 1.5), SDG 11.2	Strong; Medium
Health	120 - 123	SDG 3; SDG 1 (1.a, 1.4, 1.5), SDG 11.2	Strong; Medium
Population Policies/Programmes & Reproductive Health	130	SDG 3, SDG 5	Strong
Water Supply & Sanitation	140	SDG 6; SDG 1 (1.a, 1.4, 1.5), SDG 11.2	Strong; Medium
Government & Civil Society	150 - 151	SDG 16; SDG 5; SDG 1, SDG 10 and others	Strong; Medium; Mild
Conflict, Peace & Security	152	SDG 16.1, 16.2	Strong
Other Social Infrastructure & Services	160	SDG 1, SDG 10, SDG 11 and others	Medium
Transport & Storage	210	SDG 9, SDG 11.2 and others	Mild
Communications	220	SDG 9.c.; SDG 17.8, many others	Strong; Mild
Energy	230 - 236	SDG 7 (all), SDG 13 (232 Renewable	Strong
Banking & Financial Services	240	SDG 8.10, 9.3, 10.5; SDG 1 and others	Medium; Mild
Business & Other Services	250	SDG 1, SDG 8, SDG 9 and others	Mild
Agriculture, Forestry, Fishing	310 - 313	SDG 2; SDG 1, SDG 8, SDG 12, SDG 15	Strong, Mild
Industry, Mining, Construction	320 - 323	SDG 1, SDG 8, SDG 9, SDG 12 and others	Mild
Trade Policies & Regulations	331	SDG 10.a, 17.10, 17.11, 17.12; SDG 1, SDG 8	Strong; Mild
Tourism	332	SDG 8.9; SDG 1 and others	Strong; Mild
General Environment Protection	410	SDGs 13 - 15; SDG 11.3 and 11.6; SDG 12	Strong; Medium; Mild
Other Multisector	430	SDG 1 and others	Mild
General Budget Support	510	SDG 16.6, SDG 17.2 and case by case	Mild
Development Food Assistance	520	SDG 2.1 and 2.2	Strong
Other Commodity Assistance	530	Many	
Action Relating to Debt	600	SDG 17.4	Strong
Emergency Response	720	SDG 4; SDG 1 (1.a, 1.4, 1.5), SDG 11.2	Strong; Medium

⁷ A more detailed table is provided in Annex II.

Reconstruction Relief & Rehabilitation	730	SDG 1.5 <i>if</i> no project-related SDG is	Mild
Disaster Prevention & Preparedness	740	SDG 3 or 11.5	Mild, Strong
Administrative Costs of Donors	910	SDG 17.2 <i>if</i> no project-related SDG is	Mild
Refugees in Donor Countries	930	SDG 10.7, others	Medium
Unallocated / Unspecified	998	SDG 17.16 and 17.17	Mild

The rationale for some of the sectors in the table is discussed below.

- **General Budget Support – DAC 5 code 510.** The data providers reporting the SDG focus of general budget support activities indicated SDG 17 on global partnership as the relevant SDG in 29% of cases, but also reported SDG 3 in 28% percent of cases, and SDG 1, SDG 5, SDG 8 and SDG 10 in 11%, 12%, 17% and 11% of cases, respectively. While general budget support is by definition not directed to any particular sector, it is usually provided with specific objectives and performance indicators that could be used to deduce the SDG focus of the activity. Therefore, **the Secretariat suggests the following approach:**
 1. **If it is possible to identify specific objectives of the general budget support, a specific SDG should be used.** The results framework of the budget support operation, milestones and indicators could be used to deduce a specific SDG.
 2. **If the project documentation does not mention specific objectives,** then the operation should be coded with SDG 16.6 and SDG 17.2.
- **Action Relating to Debt – DAC Code 600.** This category of activities has been reported in the majority of cases as contributing to SDG 17 (95%), with just a handful reported under SDG 1 (4%). Debt relief is clearly an important tool to support highly indebted countries but its linkage with poverty reduction is indirect. Furthermore, depending on the characteristics of the debt relief operation, the activity does not necessarily provide new financial resources to the recipient country. **The Secretariat suggests that data reporters assign SDG 17.4 for actions related to debt.**
- **Administrative Costs of Donors – DAC Code 910.** In the majority of cases (68%) administrative costs have been assigned to SDG 17, but reporters also indicated SDG 1 for 27% and SDG 5 for 19% of these expenditures. Administrative costs include a diverse array of expenditures, such as salary costs of personnel (both in provider countries and in recipient countries), logistics and in some cases project or programme-specific costs. Administrative costs are included in the ODA figures and contribute towards the 0.7% ODA/GNI target. In many cases, a detailed description of the activities coded as administrative costs is provided in the CRS database. As with other sectors above, using SDG 1 by default would not be appropriate, as the direct linkage with poverty reduction should be demonstrated for each activity reported. Rather, **the Secretariat suggests a two-tiered approach:**
 - **If detailed information on the nature of the administrative costs is available, then the SDG focus should be tailored on the perimeter of the reported activity.** For example, administrative costs for an education activity should be coded with SDG 4.
 - **If administrative costs are generic, then they should be coded under SDG 17.2 on ODA (if the activity is concessional).**
- **Emergency response, reconstruction relief and rehabilitation, and disaster prevention and preparedness (DAC Codes 720, 730 and 740)** represented about 5.5% of CRS disbursements in 2019. There is no unique SDG for humanitarian and emergency aid. The 2030 Agenda is focused on developmental issues, rather than on emergency relief. Emergency response (DAC code 720) represents the bulk of humanitarian aid (4.9% of total disbursements) and was reported with a prevalent focus on SDG 1 (51%), while also touching other SDGs (such as SDG 2, SDG 3,

SDG 5 and SDG 17). Scholars have analysed the points of contact between the SDG agenda and humanitarian aid. For example, the Sustainable Development Solution Network SDSN (2016)⁸ identified certain goals and targets as relevant to humanitarian response (1.5, 2.1, 2.2, 3.3, 3.d, 5.2, 11.5, 13.1, 16.1). Peride Blind (UNDESA working paper 160/2019)⁹ assessed the linkages between SDG targets with the Agenda for Humanity¹⁰ and found that SDG 17 on financing for development, SDG 16 on peace, justice and institutions, and SDG 11 on sustainable cities are particularly relevant to the intersection of the humanitarian and development fields. Depending on the sectoral focus, other relevant SDGs identified included SDG 3, SDG 4, SDG 5, SDG 13 and SDG 15.

- Considering the great diversity of humanitarian activities, and the multiple linkages with the SDGs, **the Secretariat suggests that members assign the SDG focus of humanitarian aid based on an analysis of the specific activities of each project.** For example, activities devoted to health or education in emergency situation should be coded to SDG 3 and SDG 4, respectively. **If a project-specific SDG is not identifiable, members could assign to the humanitarian activity SDG target 1.5 on resilience and vulnerability.**

⁸ See: SDSN (Sustainable Development Solutions Network). "Bridging the Humanitarian-Development Divide." Background Paper for the World Humanitarian Summit side event "Making the SDGs work for Humanitarian Needs." World Humanitarian Summit. Istanbul. May 2016. Available at <https://resources.unsdsn.org/bridging-the-humanitarian-development-divide>

⁹ See: Peride K. Blind (2019) Humanitarian SDGs: Interlinking the 2030 Agenda for Sustainable Development with the Agenda for Humanity. DESA Working Paper No. 160. ST/ESA/2019/DWP/160. Available at: https://www.un.org/esa/desa/papers/2019/wp160_2019.pdf

¹⁰ The agenda for humanity was presented at the World Humanitarian Summit in 2016, it sets out five major areas for action and change, the 5 Core Responsibilities, that are needed to address and reduce humanitarian need, risk and vulnerability, and 24 key transformations that will help achieve them. See: <http://agendaforhumanity.org/>

5. Development co-operation modalities and SDGs

Development co-operation modalities (DCMs, previously called types of aid) identify the modalities that are used in aid delivery. DCMs classify the transfers from the provider to the first recipient of funds (e.g. the recipient country, a multilateral organisation, or a basket fund). They are also used to distinguish between “sector allocable” and sectorally “non-allocable” ODA¹¹ (Table 6).

Table 6 - Development co-operation modalities

			Related sector codes	Sector Allocable
A		Budget support		
	A01	General budget support	51010	Non-allocable
	A02	Sector budget support		Allocable
B		Core contributions and pooled programmes and funds		
	B01	Core support to NGOs, other private bodies, PPPs and research institutes		Allocable
	B02	Core contributions to multilateral institutions		Non-allocable
	B03	Contributions to specific-purpose programmes and funds managed by implementing partners		Allocable
	B04	Basket funds/pooled funding		Allocable
C		Project-type interventions		
	C01	Project-type interventions		Allocable
D		Experts and other technical assistance		
	D01	Donor country personnel		Allocable
	D02	Other technical assistance		Allocable
E		Scholarships and student costs in donor countries		
	E01	Scholarships/training in donor country		Allocable
	E02	Imputed student costs		Non-allocable
F		Debt relief		
	F01	Debt relief	600xx	Non-allocable
G		Administrative costs not included elsewhere		
	G01	Administrative costs not included elsewhere	91010	Non-allocable
H		Other in-donor expenditures		

¹¹ Some DCMs are closely related to specific purpose codes, but the linkage is not necessarily one-to-one. For example, activities with sector code 99820 ‘development awareness’ must be coded by default with DCM H01 on ‘development awareness’, but not vice versa. Administrative costs of donors is another example. For a list of all the correspondences in CRS reporting see: [https://one.oecd.org/official-document/DCD/DAC/STAT\(2019\)27/en](https://one.oecd.org/official-document/DCD/DAC/STAT(2019)27/en).

H01	Development awareness	99820	Non-allocable
H02	Refugees/asylum seekers in donor countries	93010	Non-allocable
H03	Asylum-seekers ultimately accepted	93010	Non-allocable
H04	Asylum-seekers ultimately rejected	93010	Non-allocable
H05	Recognised refugees	93010	Non-allocable

Development co-operation modalities and SDGs in the reported data

As with sector codes and policy markers, it is useful to analyse how reporters associated SDGs to the various development co-operation modalities and provide further guidance on the basis of the reporting observed.

Development co-operation modalities can be used both for cross-cutting activities (e.g. C01 project-type intervention) and for very specific activities (e.g. E01 scholarships), possibly linked to specific purpose codes. Table 7 presents, for each modality, the number of times each SDG was reported (in percentages). As expected, some modalities which describe very specific activities show a strong linkage with specific SDGs (e.g. E01 and E02 on scholarships and student cost with SDG 4), while other modalities that could be associated with a wide range of activities are reported with a wide array of SDGs (e.g. C01 on project-type interventions).

Table 7 - SDGs reported by Development Co-operation Modality

DCM	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
A01	12%	2%	28%	8%	12%	1%	2%	17%	4%	11%	4%	1%	2%	0%	1%	9%	28%
A02	21%	9%	18%	26%	33%	9%	4%	21%	8%	23%	6%	4%	14%	2%	6%	23%	14%
B01	41%	10%	17%	16%	15%	5%	2%	5%	2%	17%	3%	3%	4%	1%	4%	22%	9%
B02	32%	8%	12%	6%	8%	3%	5%	7%	5%	6%	4%	2%	13%	3%	7%	25%	16%
B03	40%	9%	14%	10%	21%	7%	2%	4%	3%	10%	11%	2%	11%	2%	7%	21%	14%
B04	9%	10%	22%	16%	40%	7%	2%	9%	5%	9%	8%	0%	14%	0%	13%	42%	10%
C01	17%	14%	23%	15%	25%	8%	3%	13%	6%	16%	7%	3%	13%	1%	7%	17%	18%
D01	8%	8%	11%	22%	14%	2%	1%	15%	11%	13%	3%	6%	11%	0%	8%	23%	18%
D02	5%	6%	16%	26%	17%	3%	2%	9%	8%	17%	8%	2%	14%	1%	7%	22%	26%
E01	10%	4%	5%	74%	11%	1%	1%	2%	3%	9%	1%	0%	4%	0%	3%	8%	2%
E02	1%	0%	0%	97%	0%	0%	0%	0%	0%	4%	0%	0%	0%	0%	0%	7%	1%
F01	3%	0%	2%	1%	0%	0%	0%	1%	1%	1%	0%	0%	0%	0%	0%	0%	96%
G01	55%	1%	2%	3%	9%	2%	1%	2%	0%	1%	1%	1%	1%	0%	0%	7%	34%
H01	3%	1%	2%	73%	3%	0%	0%	2%	0%	6%	1%	3%	3%	0%	1%	5%	21%
H02	7%	2%	5%	3%	1%	0%	0%	0%	0%	85%	2%	0%	0%	0%	0%	4%	0%
H03	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%
H04	0%	0%	7%	0%	0%	0%	0%	0%	0%	93%	0%	0%	0%	0%	0%	0%	0%
H05	7%	2%	3%	2%	0%	0%	0%	0%	0%	38%	52%	0%	0%	0%	0%	55%	0%

Note: The percentages represent the number of times a specific SDG is reported for each DCM. The percentages do not reflect the monetary value of the activities. Only activities with SDG information reported in 2019 have been considered.

The case of core contributions (B02)

The case of core contributions to multilateral organisations (B02) is peculiar. B02 activities are non-allocable by definition (the provider does not control the final destination of the financing), but multilateral organisations can have a thematic focus, and many also report on their outflows (which are financed by core contributions). A harmonised approach to reporting SDGs for core contributions to the same institutions is therefore desirable. In the reported data—considering all B02 activities

together—the prevalent SDG is SDG 1 on poverty reduction (32%), but several other SDGs have also been reported, including SDG 16 (25%) and SDG 17 (16%).

A look at the microdata (Table 8) reveals that in most cases the SDGs reported for B02 activities are generally coherent with the core mission of the multilateral organisation supported (e.g. WHO with SDG 3, FAO with SDG 1 and SDG 2), but that a certain variability exists. Furthermore, for most institutions only about half of core contributions are marked with an SDG (indicated in the right column).

Table 8 - Reported SDG focus of core contributions (B02) to multilateral institutions

Multilateral Channel	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	None
Adaptation Fund	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	0%	0%	0%	25%	60%
African Development Bank	43%	0%	14%	14%	14%	14%	29%	14%	29%	0%	14%	0%	14%	0%	0%	0%	29%	73%
African Development Fund	70%	20%	0%	10%	5%	5%	5%	10%	15%	5%	0%	0%	10%	0%	0%	0%	10%	59%
Asian Development Bank	50%	0%	0%	0%	0%	0%	0%	17%	0%	0%	0%	0%	50%	0%	0%	0%	17%	65%
Asian Infrastructure Investment Bank	17%	4%	17%	0%	39%	4%	13%	17%	43%	39%	9%	0%	43%	0%	39%	0%	48%	44%
Caribbean Development Bank	33%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	67%	0%	0%	0%	0%	50%
Central Emergency Response Fund	77%	23%	15%	0%	15%	0%	0%	0%	0%	8%	15%	0%	15%	0%	0%	23%	8%	48%
Council of Europe Development Bank	50%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	33%	33%	40%
Development Bank of Latin America	50%	0%	50%	50%	50%	50%	50%	50%	50%	0%	50%	0%	50%	0%	0%	0%	50%	33%
European Bank for Reconstruction and Development	67%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	33%	75%
Food and Agricultural Organisation	26%	76%	0%	2%	12%	12%	0%	2%	0%	0%	0%	12%	0%	17%	14%	0%	2%	44%
Global Alliance for Vaccines and Immunization	0%	0%	100%	0%	8%	0%	0%	0%	0%	8%	0%	0%	0%	0%	0%	8%	17%	48%
Global Environment Facility	39%	0%	6%	0%	6%	6%	11%	0%	0%	17%	11%	61%	28%	33%	0%	11%	61%	61%
Global Fund	20%	0%	87%	0%	13%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	27%	56%
Global Green Growth Institute	0%	0%	0%	0%	0%	100%	100%	0%	100%	0%	100%	100%	100%	0%	100%	0%	0%	75%
Green Climate Fund	10%	0%	0%	10%	0%	0%	0%	0%	0%	0%	0%	0%	70%	0%	0%	10%	10%	52%
Inter-American Investment Corporation	31%	0%	0%	0%	0%	0%	0%	15%	8%	0%	0%	0%	38%	0%	0%	0%	23%	46%
International Fund for Agricultural Development	42%	58%	0%	8%	0%	0%	0%	0%	0%	0%	0%	0%	8%	0%	8%	0%	0%	68%
IMF	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%
Inter-American Development Bank	40%	0%	7%	7%	7%	7%	20%	13%	0%	7%	0%	40%	0%	0%	0%	0%	20%	42%
International Atomic Energy Agency	11%	19%	19%	0%	0%	19%	61%	0%	19%	0%	8%	0%	14%	11%	14%	6%	19%	53%
International Bank for Reconstruction and Development	50%	6%	13%	25%	13%	13%	13%	13%	6%	13%	0%	13%	0%	6%	6%	44%	61%	61%
International Development Association	73%	13%	8%	8%	10%	8%	8%	13%	8%	13%	8%	0%	8%	0%	0%	2%	40%	53%
International Finance Corporation	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	50%
International Investment Bank	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	50%
International Labour Organisation	19%	0%	0%	10%	10%	0%	0%	81%	0%	0%	0%	0%	0%	0%	0%	0%	10%	58%
Islamic Development Bank	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%
OSCE	29%	0%	0%	0%	0%	0%	0%	0%	0%	6%	0%	0%	0%	0%	0%	71%	18%	59%
United Nations Institute for Disarmament Research	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	70%
United Nations Peacebuilding Fund	45%	0%	0%	0%	9%	0%	0%	0%	0%	9%	0%	0%	0%	0%	0%	0%	73%	52%
Joint United Nations Programme on HIV/AIDS	29%	0%	71%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	67%
United Nations Development Programme	54%	0%	0%	0%	26%	0%	0%	0%	0%	26%	0%	0%	26%	0%	23%	20%	31%	51%
United Nations Population Fund	26%	0%	58%	11%	58%	0%	0%	0%	0%	5%	0%	0%	0%	0%	0%	5%	0%	47%
United Nations High Commissioner for Human Rights	38%	0%	0%	0%	5%	0%	0%	0%	0%	14%	0%	0%	0%	0%	0%	52%	14%	48%
United Nations Children's Fund	23%	27%	41%	55%	18%	9%	5%	9%	0%	5%	0%	0%	0%	0%	0%	23%	9%	56%
UNRWA	75%	15%	25%	20%	10%	10%	0%	5%	0%	15%	0%	0%	0%	0%	15%	10%	50%	50%
World Food Programme	36%	71%	0%	0%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	21%	52%
World Health Organisation	16%	0%	94%	0%	3%	3%	0%	0%	0%	0%	0%	0%	3%	0%	0%	0%	3%	56%
World Tourism Organisation	17%	0%	8%	8%	8%	8%	8%	75%	8%	8%	0%	17%	0%	0%	0%	0%	17%	40%

Note: Columns 1-17 show the number of core contributions to a given multilateral that were marked for a given SDG as a percentage of all core contributions to that multilateral that were marked with at least one SDG. The final column shows the percentage of a multilateral's core contributions that were marked NULL in the SDG focus column.

A number of multilateral institutions that are recipients of core contributions also report their outflows to the CRS. For these institutions, the SDG focus to be reported for B02 activities could be directly deduced from the outflows. Table 9 shows the percent of each multilateral provider's outflows that is marked for each SDG. For example, 100% of outflows from both the Adaptation Fund and the Green Climate Fund were marked for SDG 13 in 2019. This information is accurate as long as multilateral institutions report SDGs on a large share of their outflows, which is often but not always the case. Institutions for which the data do not seem sufficiently representative are marked in red in the rightmost column.

Table 9 - Reported SDG Focus of Outflows from Multilateral Institutions (2019)

Multilateral Provider	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	None	
Adaptation Fund	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	
African Development Bank	0%	12%	2%	4%	1%	8%	14%	38%	29%	12%	17%	0%	8%	0%	1%	0%	7%	2%	
African Development Fund	0%	22%	5%	8%	2%	10%	13%	18%	26%	17%	22%	1%	7%	0%	3%	1%	7%	5%	
Arab Bank for Economic Development in Africa	0%	19%	0%	16%	0%	3%	3%	10%	13%	0%	16%	0%	0%	0%	0%	26%	52%	0%	
Arab Fund (AFESD)	5%	11%	3%	8%	0%	25%	22%	1%	3%	1%	23%	0%	1%	0%	3%	3%	4%	0%	
Asian Development Bank	45%	15%	9%	11%	55%	31%	6%	17%	27%	48%	20%	28%	77%	0%	5%	4%	6%	96%	
Asian Infrastructure Investment Bank	2%	0%	0%	0%	0%	23%	46%	0%	29%	0%	29%	0%	50%	0%	0%	0%	0%	0%	
Caribbean Development Bank	55%	6%	2%	6%	2%	4%	4%	9%	8%	9%	6%	6%	9%	0%	0%	11%	25%	0%	
Center of Excellence in Finance	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%	0%	
Climate Investment Funds	20%	0%	0%	0%	20%	0%	100%	0%	40%	0%	20%	40%	100%	0%	0%	0%	0%	96%	
Council of Europe Development Bank	28%	0%	8%	16%	0%	0%	2%	6%	30%	0%	24%	0%	4%	0%	0%	6%	0%	84%	
Global Alliance for Vaccines and Immunization	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
Global Environment Facility	42%	51%	4%	0%	61%	6%	24%	59%	21%	0%	22%	42%	79%	24%	54%	36%	0%	3%	
Global Fund	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
Global Green Growth Institute	4%	9%	0%	0%	0%	4%	15%	1%	3%	0%	16%	0%	41%	0%	3%	1%	1%	0%	
Green Climate Fund	0%	13%	0%	0%	3%	5%	11%	0%	0%	0%	19%	1%	100%	1%	5%	0%	0%	0%	
IDB Invest	14%	4%	3%	3%	10%	2%	9%	97%	35%	38%	6%	21%	11%	0%	0%	0%	52%	0%	
IFAD	95%	97%	8%	0%	53%	16%	2%	36%	7%	24%	0%	6%	37%	9%	21%	0%	4%	37%	
Inter-American Development Bank	17%	11%	11%	12%	40%	12%	10%	25%	50%	59%	26%	11%	51%	2%	6%	55%	19%	91%	
International Investment Bank	13%	0%	0%	0%	0%	0%	0%	27%	27%	0%	0%	0%	7%	0%	0%	0%	100%	0%	
International Labour Organisation	18%	6%	3%	4%	10%	0%	0%	93%	4%	18%	0%	0%	6%	0%	0%	15%	0%	98%	
Islamic Development Bank	1%	11%	10%	6%	4%	3%	4%	12%	12%	15%	5%	0%	2%	0%	0%	0%	42%	0%	
Nordic Development Fund	93%	29%	36%	2%	88%	24%	45%	29%	52%	2%	19%	12%	100%	10%	38%	0%	31%	47%	
OPEC Fund for International Development	2%	13%	6%	25%	0%	11%	13%	10%	7%	2%	13%	0%	1%	0%	0%	3%	2%	88%	
UN Institute for Disarmament Research	0%	0%	13%	88%	88%	0%	0%	88%	0%	0%	88%	0%	0%	0%	0%	88%	0%	0%	
UN Peacebuilding Fund	5%	8%	5%	48%	46%	2%	0%	28%	3%	58%	3%	5%	2%	0%	1%	100%	8%	0%	
UNDP	30%	2%	3%	2%	10%	1%	3%	4%	4%	4%	3%	3%	19%	2%	9%	35%	16%	10%	
UNFPA	0%	0%	53%	0%	15%	0%	0%	0%	0%	6%	6%	0%	0%	0%	0%	0%	4%	16%	0%
UNICEF	5%	7%	15%	15%	53%	11%	0%	0%	0%	1%	0%	0%	0%	0%	0%	18%	27%	0%	
UNRWA	33%	0%	33%	33%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	25%	
WFP	0%	74%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	26%	0%	
World Health Organisation	0%	5%	87%	0%	0%	0%	0%	0%	0%	3%	0%	0%	0%	0%	0%	0%	4%	0%	
World Tourism Organisation	6%	0%	0%	25%	6%	6%	6%	50%	50%	6%	50%	31%	19%	25%	19%	31%	75%	0%	

Note: Columns 1-17 show the percentages of the outflows marked for each SDGs as a percentage of all outflows with any SDG reported. The final column "None" shows the percentage of outflows that were marked NULL in the SDG focus column.

It is also possible to compare the SDG focus of inflows and outflows for selected institutions (Table 10). This comparison reveals that there are both similarities and discrepancies between the two dimensions. In the case of the Global Environment Facility, the most prevalent SDG for both inflows and outflows is SDG 13, but despite a large share of GEF outflows being marked for SDG 2, none of the inflows are reported with this SDG. Similar discrepancies are apparent for the UNWTO, AfDB and UN Peacebuilding Fund.

Table 10 - Selected Examples of Multilateral Inflows and Outflows

World Tourism Organisation			Global Environment Facility			African Development Bank			UN Peacebuilding Fund		
Goal	Outflows	Inflows	Goal	Outflows	Inflows	Goal	Outflows	Inflows	Goal	Outflows	Inflows
None	0%	40%	None	3%	61%	None	2%	73%	None	0%	52%
SDG 1	6%	17%	SDG 1	42%	39%	SDG 1	0%	43%	SDG 1	5%	45%
SDG 2	0%	0%	SDG 2	51%	0%	SDG 2	12%	0%	SDG 2	8%	0%
SDG 3	0%	8%	SDG 3	4%	6%	SDG 3	2%	14%	SDG 3	5%	0%
SDG 4	25%	8%	SDG 4	0%	0%	SDG 4	4%	14%	SDG 4	48%	0%
SDG 5	6%	8%	SDG 5	61%	6%	SDG 5	1%	14%	SDG 5	46%	9%
SDG 6	6%	8%	SDG 6	6%	6%	SDG 6	8%	14%	SDG 6	2%	0%
SDG 7	6%	8%	SDG 7	24%	11%	SDG 7	14%	29%	SDG 7	0%	0%
SDG 8	50%	75%	SDG 8	59%	0%	SDG 8	38%	14%	SDG 8	28%	0%
SDG 9	50%	8%	SDG 9	21%	0%	SDG 9	29%	29%	SDG 9	3%	0%
SDG 10	6%	8%	SDG 10	0%	0%	SDG 10	12%	0%	SDG 10	58%	9%
SDG 11	50%	0%	SDG 11	22%	17%	SDG 11	17%	14%	SDG 11	3%	0%
SDG 12	31%	17%	SDG 12	42%	11%	SDG 12	0%	0%	SDG 12	5%	0%
SDG 13	19%	0%	SDG 13	79%	61%	SDG 13	8%	14%	SDG 13	2%	0%
SDG 14	25%	0%	SDG 14	24%	28%	SDG 14	0%	0%	SDG 14	0%	0%
SDG 15	19%	0%	SDG 15	54%	33%	SDG 15	1%	0%	SDG 15	1%	0%
SDG 16	31%	0%	SDG 16	36%	0%	SDG 16	0%	0%	SDG 16	100%	73%
SDG 17	75%	17%	SDG 17	0%	11%	SDG 17	7%	29%	SDG 17	8%	9%

Note: percentages are based on the number of activities reported in 2019 to the CRS.

Guidance for Reporters

Some suggestions for reporting the SDGs on the basis of the Development Co-operation Modalities follow.

- **A01 – General budget support** – the considerations made in the section on sector codes (Chapter 4, p. 28) apply here as well.
- **B01 - Core support to NGOs, other private bodies, PPPs and research institutes** can promote a great variety of actions, supporting multiple SDGs. Reporters could indicate the SDG focus of the activities financed, or the SDG focus of the entity supported, if available.
- **B02 – Core contributions to multilateral organisations** – The Secretariat suggests:
 - For multilateral institutions that report outflows to the CRS, report coherently with the outflows indicated in Table 9.
 - For specialised multilateral institutions (such as WHO, FAO, Adaptation Fund), assign only the SDGs that are embedded in the mission statement of the institution.
 - For core contributions to multilateral institutions that do not have a specific sector focus (such as the multilateral development banks), assign SDG 17 (target 17.2) plus the SDG goals or targets which are indicated as the focus of the institution for the current budgetary period.
- **B03 – Contributions to specific-purpose programmes and funds managed by implementing partners and B04 – Basket funds/pooled funding** are generally more thematic, and therefore the identification of the SDGs can be done using a case-by-case approach, taking into account the focus of the specific fund or programme supported.
- **E01 and E02 – Scholarships and student costs in donor countries** should in principle be assigned to SDG 4, particularly target 4.b on scholarships.
- **F01 – Debt relief** – the considerations made in the section on sector codes (chapter 4, p. 28) also apply here.
- **G01 – Administrative costs of donors** – the considerations made in the section on sector codes (chapter 4, p. 28) also apply here.
- **H01 – Development Awareness** should in principle be assigned to either SDG target 4.7 (education for sustainable development) and/or SDG target 17.16 and 17.17 (multi-stakeholder partnerships).
- **H02 to H05 – Refugees and asylum seekers should in principle be reported** with a focus on SDG 10 (Reduced Inequalities), in particular with target 10.7 (*Facilitate orderly, safe, regular and responsible migration and mobility of people, including through the implementation of planned and well-managed migration policies*).

Box 2. Possible developments of B02 reporting


Reporting B02 in a coherent manner is challenging. Several options could be discussed to improve the coherence and coverage of the SDG reporting. These include:

- **Assigning default SDG values to the recipients of core contributions through a consultative process.** Eventually this could be included in the ODA-eligibility assessments process for new institutions.

- **Assigning SDGs to core contributions, on the bases of the SDGs reported in the outflows by the multilateral institutions.** This could follow the same methodology as the imputed multilateral shares for climate change. It would only be available for the institutions that report data on their core budget outflows.
- **Maintain a list of SDGs assigned by members for each institution.** This could improve awareness on the SDGs assigned by each reporter to each multilateral institution, and thus support harmonisation.
- **Remove the possibility of reporting SDGs for B02 activities.** This would align SDG reporting with the reporting of the policy markers, which are not applicable to B02 activities.

6. Guidance by SDG

SDG 1 – No Poverty

	<p>End poverty in all its forms everywhere</p>
<p>1.1</p>	<p>By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day.</p>
<p>1.2</p>	<p>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.</p>
<p>1.3</p>	<p>Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable.</p>
<p>1.4</p>	<p>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.</p>
<p>1.5</p>	<p>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.</p>
<p>1.a</p>	<p>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.</p>
<p>1.b</p>	<p>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.</p>

Overview

The first SDG sets the objective of ending poverty in all its forms everywhere. This overarching goal is at the heart of sustainable development agenda and one of its primary objectives. The seven targets of SDG1

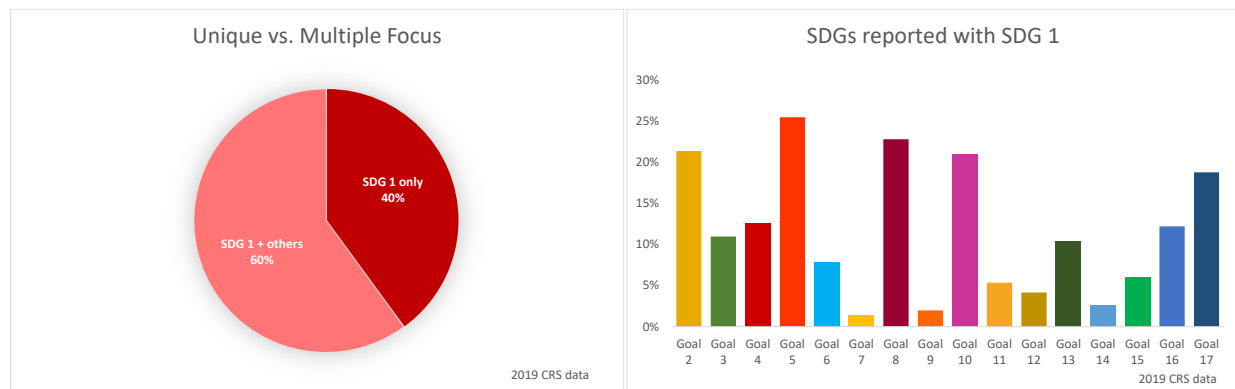
cover eradicating extreme poverty, halving poverty in its all dimensions, implementing social protection systems, ensuring equal rights to ownership and resources, building resilience of the poor, mobilising resources to end poverty, and establishing poverty eradication policies. Progress towards these targets is measured through indicators such as proportion of population below poverty line, proportion of population with access to basic services, deaths and economic loss due to disasters, countries with disaster risk reduction strategies, and government spending on essential services. SDG 1 indicator custodian agencies include the World Bank, the ILO, UN-Habitat, UNDRR, UNESCO and the OECD¹².

Linkages

Links to other SDGs in the reported data

In 2019, approximately 60% of the activities marked for SDG 1 were also identified with other SDGs (see Figure 2). The data indicate that SDG 1 is most frequently reported in conjunction with SDG 5 (Gender Equality), SDG 8 (Decent Work and Economic Growth), and SDG 10 (Reduced Inequalities). The percentages of development finance activities that were reported with SDG 1 and any of the other 16 SDGs are shown below. The percentages are based on the number of activities (not the USD amount) in 2019.¹³

Figure 2 - Interlinkages between SDG 1 and other SDGs in the reported data



Note: Percentages based on the number of activities reported in 2019 to the CRS.

Related sectors and purpose codes

Given the broad nature of SDG 1, activities in almost any sector might contribute directly to this goal. In particular, activities in the social sectors, such as Government and Civil Society (DAC code 150) and Other social and Infrastructure and services (160) (which include social protection, low cost housing and other basic social services) could directly promote social security nets and pro-poor policies. Activities in all economic sectors, such as Banking, Business, Agriculture, Industry, Trade and Tourism (240 to 332) could provide economic opportunities, jobs and income necessary to lift from poverty (but do not necessarily do so). Activities in other sectors such as Emergency response (720 to 740) could contribute in particular to increasing resilience in vulnerable situations. Note also that SDG indicator 1.a.1 on “Total official development assistance grants from all donors that focus on poverty reduction as a share of the recipient country’s gross national income” is tracked through a series of sector codes which are: Basic Education (112), Basic health (122), Water supply and sanitation (140), Multisectoral aid for basic social services

¹² Custodian agencies are listed here: <https://unstats.un.org/sdgs/dataContacts/>

¹³ These charts, and their counterparts in later sections, are drawn from the OECD Creditor Reporting System – 2019 data.

(16050) and Developmental food aid (52010)¹⁴. In line with the general principles of SDG coding reporters should still assess if these activities contribute to SDG1 in all its multidimensional aspects.

Table 11 - Main linkages between sectors, purpose codes and SDG 1

Codes	Name	Target	Type
112	Basic Education	1.a, 1.4	Medium
122	Basic Health	1.a, 1.4	Medium
140	Water Supply and sanitation	1.a, 1.4, 1.5	Medium
151	Government & Civil Society-general	All	Mild
160	Other Social Infrastructure & Services	All	Medium
16010	Social Protection	1.3	Strong
16040	Low-cost housing	1.2, 1.3	Strong
16050	Multisector aid for basic social services	1.1, 1.2, 1.3	Strong
16064	Social mitigation of HIV/AIDS	1.2	Strong
240	Banking & Financial Services	All	Mild
250	Business & Other Services	All	Mild
310	Agriculture, Forestry, Fishing	All	Mild
320	Industry, Mining, Construction	All	Mild
331	Trade Policies and Regulations	All	Mild
332	Tourism	All	Mild
430	Other Multisector	All	Mild
52010	Development Food Aid	1.1	Strong
720	Emergency Response	1.5	Mild
730	Reconstruction Relief & Rehabilitation	1.5	Mild
740	Disaster Prevention & Preparedness	1.5	Mild

¹⁴ See: <https://unstats.un.org/sdgs/metadata/>

As discussed in the Section IV (pag. 28), SDG 1 should not be treated as a catch-all for difficult-to-classify sectors such as administrative costs and general budget support. Projects under these sectors should rather be evaluated individually and if not subject-specific, reported under SDG 17.

Related Policy Markers

As a consequence of the broad nature of SDG 1, activities identified with all policy markers are also reported for SDG 1. The strongest linkage, both definition-wise and in the reported data, is with the Gender Equality marker. In 2019, 40% of SDG 1 activities were also marked for the Gender Equality policy marker, as were 50% or more of activities under targets 1.1, 1.3 and 1.4. This is due to the fact that women and girls are most vulnerable to poverty, and thus actions to support SDG 1 are likely to include gender equality perspective as identified by the marker. This is also true for persons with disability, who are also at a greater risk of poverty than the average population. The linkage between SDG 1 and the nutrition marker lies in the fact that malnutrition is indeed one of the dimensions of poverty. Finally, both climate change adaptation and the DRR support reducing hazard exposure and vulnerability to disaster, including climate-related disasters, which is also within the definition of SDG 1.5.

Table 12 - Main linkages between SDG 1 and policy markers

	IF a reported activity is	THEN
Climate Change Adaptation	Marked with the climate change adaptation marker	it could be flagged with SDG 1, in particular 1.5 if supports reducing vulnerability of the poor
	Flagged with SDG 1.5	it is likely to have climate adaptation objectives identified with the marker
Gender Equality	marked with the Gender Equality marker	it could be flagged with SDG 1, in particular 1.1, 1.2 and 1.4 if it supports poverty reduction actions
	Flagged with SDG 1.1, 1.2 and 1.4	It is likely to support gender equality, as identified by the marker
Nutrition	Marked with the nutrition policy marker	It is likely to also have a focus on SDG 1.1, 1.2 and possibly 1.4
	Flagged with SDG 1.1, 1.2 and 1.4	it could have nutrition policy objectives that can be identified with the marker.
Disability	marked with the disability policy marker	it could be flagged with SDG 1, in particular 1.1, 1.2 and 1.4 if it supports poverty reduction actions
	Flagged with SDG 1.1, 1.2 and 1.4	it could have disability policy objectives that can be identified with the marker.
DRR	marked with DRR policy marker	it could be flagged with SDG 1, in particular 1.5 if supports reducing vulnerability of the poor
	flagged with SDG target 1.5	it is likely to have climate DRR objectives identified with the marker

Core contributions to multilateral institutions

As discussed in Section 5, core contributions to multilateral institutions (identified with development co-operation modality B02) can be reported with one or more SDGs, in coherence with these institutions' core

mandates or budgetary priorities and, if data are available, with the SDG focus of their reported outflows (as shown in Table 9).

In the case of SDG 1, outflows from many multilateral institutions are identified as supporting SDG 1. Two multilateral institutions flag with SDG 1 a large majority of their outflows, these are:

- International Fund for Agricultural Development
- Nordic Development Fund

Other institutions with a large share of outflows marked for SDG 1 include the GEF and the Caribbean Development Bank. In all cases the institutions also include several other SDGs in their outflows.

Challenges

Reporting SDG 1 is particularly challenging, due to its overarching nature. Poverty reduction objectives could be pursued, directly or indirectly, by most development co-operation activities. Furthermore target 1.a on resource mobilisation could also be applied to a vast majority of development finance. Reporters should pay attention to not over-report SDG 1, but only use it when clear poverty reduction (or vulnerability reduction) outcomes are foreseen by the activity.

Box 3. Examples of activities with a focus on SDG 1

Example 1: Private sector investment fund to support MFIs, with a gender component

Description: Investment in a Fund focusing on supporting microfinance institutions with particular focus on supporting women-owned and operated microfinance enterprises.


Analysis: Because this project has a gender component, the most obviously pertinent SDG marker is SDG 5. But microfinance falls under Target 1.4 on ensuring equal access to economic resources, so the project should also be flagged for SDG 1. Other relevant SDGs would be 8 (Decent Work and Economic Growth) and 17 (Partnerships for the Goals).

Example 2: Support to CSO Social Service Providers in Bosnia & Herzegovina

Description: The project aims to institutionally and financially strengthen six civil society organisations (CSOs) in Bosnia and Herzegovina to enable them to provide adequate social services to marginalised population groups and to actively participate in the design and implementation of relevant policies.

Analysis: As a social service program, this project falls under Target 1.3 on implementing social protection systems. Other goals to evaluate it for would be SDG 5 and SDG 10.

SDG 2 – Zero Hunger

	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.

Overview

Sustainable Development Goal 2 sets the objectives to end hunger, achieve food security and improved nutrition, and promote sustainable agriculture. SDG 2 is not only about ending hunger and assuring that persons in vulnerable situations have access to food, but also about ending all forms of malnutrition, increasing agricultural productivity, assuring the sustainability of agricultural practices, and maintaining the genetic diversity of seeds. SDG 2 promotes the achievement of these objectives through the promotion of

investments in agriculture and related infrastructures and technologies, the reduction of trade restrictions and subsidies, and measures to ensure markets.

Targets 2.1 and 2.2 cover universal food security and ending hunger, malnutrition and stunting. Targets 2.3 through 2.5 address agricultural productivity, sustainable food production systems and genetic diversity of food products (both plant and animal). Lastly, Targets 2.a through 2.c concern investment in agriculture, prevention of trade restrictions and distortions, and other measures for improving the efficiency of food commodity markets. The SDG 2 targets are consistent with the four pillars of food security defined by the FAO: availability, access, utilisation, and stability.¹⁵ SDG 2 is closely related to many of the other goals, and is especially interconnected with SDG 1 (No Poverty) and SDG 3 (Good Health & Wellbeing).

The right to adequate food and nutrition is enshrined in several international instruments that preceded the SDGs and the Millennium Development Goals. Activities in support of SDG 2, and in particular of targets 2.1 and 2.2, contribute to the fulfilment of the provisions included in treaties, declarations, conventions with different legal status and geographical coverage, including but not limited to the Universal Declaration on Human Rights (1948), the Convention Relating to the Status of Refugees (1951), the Universal Declaration on the Eradication of Hunger and Malnutrition (1974), the International Covenant on Economic, Social and Cultural Rights (1976), the Rome Declaration on World Food Security (1996), and the Voluntary Guidelines to support the progressive realization of the right to adequate food in the context of national food security (Right to Food Guidelines or RtFG, 2004).

To be flagged for SDG 2, an activity's objectives should clearly include the intention of addressing the SDG 2 objectives on hunger, nutrition, food security and sustainable agriculture. The activity should include explicit actions in these areas, or actions in related areas (such as income generation) which are intended to promote improvements on SDG 2. In other terms, the activity should have been specifically designed to contribute to SDG 2.

The action should aim to directly achieve short to medium term results on SDG 2, for example through increased availability of nutritious food, increased productivity of small scale farmers, more sustainable agriculture practices, or better functioning food-commodity markets. The presence of the SDG 2 indicators or related project-specific indicators in the results framework of the action is a strong signal that SDG 2 is one of the focuses of the action. SDG 2 indicators include measures of malnourishment, stunting, food insecurity, food production productivity and profitability, plant and animal breed diversity and extinction risk, and agricultural export subsidies. These indicators are monitored by FAO, UNICEF, WHO, WTO and OECD.

Actions that contribute to short-term food security and nutrition could present sustainability challenges that should be evaluated by the project developers in order to be classified as sustainable development activities. Unsustainable agriculture or fishing practices could lead to soil depletion, loss of terrestrial or marine biodiversity, depletion of water sources, greenhouse gas emissions and other negative externalities. Identifying an activity as having a focus on SDG 2 implies that these potential harms have been identified, minimised and mitigated.

Linkages

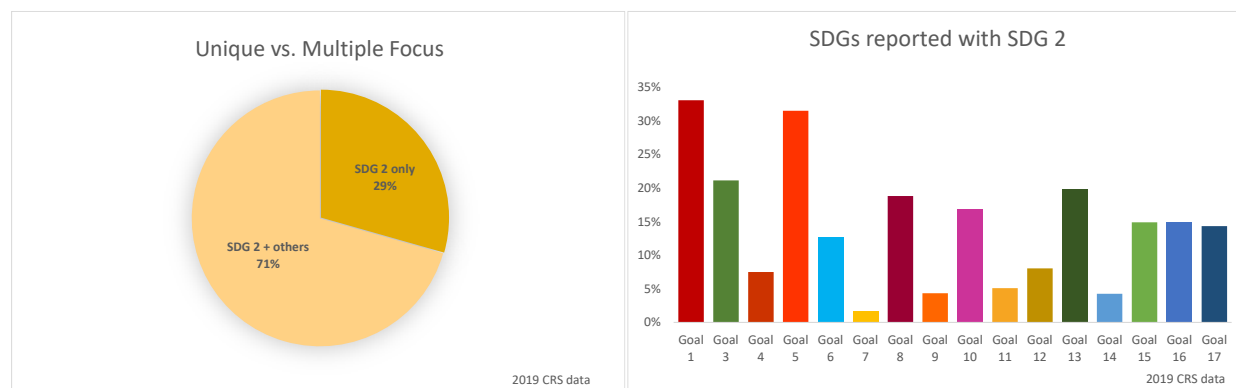
Links to other SDGs in the reported data

SDG 2 presents strong linkages with other SDGs. In 2019, approximately 70% of activities reported in the CRS as contributing to SDG 2 were also reported against at least one other goal, with the most frequent pairing being with SDG 1, which was reported on 33% of SDG 2 related projects. Other frequently

¹⁵ FAO. 2008. An introduction to the basic concepts of food security. Food security information for action. Practical guides. EC—FAO Food Security Programme.

coinciding goals were SDG 3 (Good Health & Well-being), SDG 5 (Gender Equality), SDG 8 (Decent Work), SDG 10 (Reduced Inequalities) and SDG 13 (Climate Action).

Figure 3 - Interlinkages between SDG 2 and other SDGs in the reported data



Note: Percentages based on the number of activities reported in 2019 to the CRS.

There are some logical synergies between SDG 2 and SDG 15 (Life on Land), particularly between target 2.5 and targets 15.5 and 15.6, which concern biodiversity and equitable sharing of genetic resources. SDG target 2.2 is closely related to target 3.2 on newborn and child health, as both concern the health of children under 5 years of age. Target 2.2 aims to end malnutrition, including stunting and wasting in children. Target 3.2 aims to end preventable deaths of children. Since many preventable deaths of children are the result of malnutrition, reporters should consider if there is an interlinkage.

Related sectors and purpose codes

Activities in the sectors of Agriculture, Forestry and Fishing (sector codes 310 to 313) show strong linkages with SDG 2. Additionally, several purpose codes in other sectors have linkages with SDG 2 as follows:

Table 13 - Main linkages between sectors, purpose codes and SDG 2

Codes	Name	Target	Type
11250	School feeding	2.1, 2.2	Strong
12240	Basic nutrition	2.1, 2.2	Strong
310, 311, 312, 313	Agriculture, Forestry, Fishing	All	Strong
41030	Biodiversity (in particular for Targets 2.4 and 2.5)	2.4, 2.5	Mild
43071	Food security policy and administrative management	2.1, 2.2	Strong
43072	Household food security programs	2.1, 2.2	Strong

43073	Food safety and quality	2.4	Medium
52010	Food assistance	2.1, 2.2	Strong
72010	Material relief assistance and services	2.1, 2.2	Mild
72040	Emergency food assistance	2.1, 2.2	Strong

Related Policy Markers

SDG 2 is closely related to some policy markers, including most notably the policy marker on nutrition (which is a voluntary field in the CRS), but also the policy markers on biodiversity, climate change adaptation and RMNCH.

Nutrition

There is a partial overlap between SDG 2 and the policy marker on Nutrition. The Nutrition policy marker identifies activities intended to address immediate or underlying determinants of malnutrition, but does not include all the other aspects covered by SDG 2. Activities that have been identified as nutrition related could be in most cases also marked with SDG Targets 2.1 and 2.2, and vice versa.

Biodiversity

Target 2.5 on maintaining the biological diversity of seeds is directly linked to one of the eligibility criteria of the biodiversity marker. Activities flagged with target 2.5 should also likely be marked for biodiversity, while the contrary should be assessed case by case.

Climate Change Adaptation

Target 2.4 on sustainable food production system also includes climate change adaptation activities.

RMNCH

There is a strong logic link between supporting nutrition for women and children and the improvement of maternal, newborn and child health. Nutrition is mentioned in the examples of typical RMNCH activities.

Aid to Environment

The scoring of the environment marker closely follows the scoring of other Rio markers, as such it shows also linkages with SDG 2, in particular with the targets 2.3, 2.4, 2.5 or 2.a.

Table 14 - Main linkages between SDG 2 and policy markers

	IF a reported activity is	THEN
Nutrition	marked with the nutrition policy marker	the activity is likely to have a focus on SDG target 2.1 or 2.2.
	flagged with the SDG target 2.1 or 2.2	it is likely to have nutrition policy objectives identified with the marker

	flagged with the SDG 2 (goal level) or other SDG targets (2.3, 2.4, 2.5, 2.a, 2.b, 2.c)	it could have nutrition policy objectives that can be identified with the marker.
Bio-diversity	marked with the bio-diversity policy marker	it could be flagged with SDG 2.5 if supports the maintenance of the genetic diversity of seeds
	flagged with SDG target 2.5	it is likely to have bio-diversity objectives identified with the marker
Climate Change Adaptation	marked with the climate change policy marker	it could be it could be flagged with SDG 2.3, 2.4 or 2.a if it supports resilient agriculture practices
	flagged with SDG target 2.3, 2.4 or 2.a	it is likely to have climate change adaptation objectives identified with the marker
Desertification	marked with the desertification marker	it could be flagged with SDG 2 (goal level) or target 2.4 if it supports sustainable agricultural practices
	flagged with SDG 2.4	it is likely to have climate change adaptation objectives identified with the marker
Environment	marked with the climate change policy marker	It could be flagged with SDG 2, in particular 2.3, 2.4, 2.5, 2.a, if supports environmental protection.
	Flagged with SDG 2.3, 2.4, 2.5, 2.a	It is likely to support 2.3, 2.4, 2.5 or 2.a
RMNCH	marked with the RMNCH marker	it could be flagged with SDG 2.1 and 2.2 if it supports nutrition objectives
	flagged with SDG 2.1 and 2.2	it is likely to have RMNCH objectives identified with the marker
Gender equality	marked with the Gender Equality marker	it could be flagged with SDG 2.2 or 2.3 if it supports nutrition or agricultural productivity objectives
	flagged with SDG target 2.2 or 2.3	it is likely to have gender equality objectives identified with the marker

Core contributions to multilateral institutions

As discussed in Section 5, core contributions to multilateral institutions (identified with development co-operation modality B02) can be reported with one or more SDGs, in coherence with these institutions' core mandates or budgetary priorities and, if data are available, with the SDG focus of their reported outflows (as shown in Table 9).

The following two multilateral institutions report the majority of their outflows under SDG 2:

- International Fund for Agricultural Development
- World Food Programme

The FAO core contributions are also related to SDG 2. While FAO did not report SDGs of the outflows in 2019, most of its B02 inflows were tagged for SDG 2.

Challenges

Reporters should also be cautious of over reporting SDG 2. In some sense, any project that increases job stability or household income could also be seen as contributing to food security. Yet, this would make the domain of SDG 2 unreasonably broad, and erode the distinctions between the SDGs. The recommended practice is to mark a job- or income- related project for SDG 2 only if improved food security or nutrition is one of the direct, intended outcomes of the activity.

Box 4. Examples of activities with a focus on SDG 2

Example 1: Plant Biotech In Sub-Saharan Africa – Technology Transfer And New Policies

Description: This project by The Swedish Research Council aims to (i) improve knowledge-exchange and capacity building to better implement plant biotech in SSA, especially the emerging technique of genome editing, and (ii) explore the implications of converging and/or diverging plant biotechnology policies in the EU and Africa. They focus on cassava and potato, two important staple crops in SSA facing different challenges: Cassava is nutrient-poor and potato is easily devastated by late blight. Genome editing is a promising way to increase Provitamin A and combat vitamin A deficiency, affecting millions of people.

Analysis: This project in the field of Agricultural research contributes to SDG target 2.a on increasing investment in rural infrastructure, agricultural research, technology development and plant and livestock gene banks in order to enhance agricultural productive capacity. It would also be marked with the biodiversity policy marker.

Example 2: Strengthening the right to adequate food and nutrition (RTFN)


Description: This project aims at providing support to the realization of the right to food and nutrition by promoting the effective participation of right holders in food security and nutrition policies and governance mechanisms through civil society support.

The project pursues the following objectives:

- Strengthen RtFN legal and policy frameworks in selected countries
- Strengthen RtFN accountability through human rights monitoring at all levels
- Improve policy coherence with the RtFN in global standard setting processes

Analysis: This project is very easily identified as SDG 2 related, since it discusses the right to adequate food and nutrition, a right which can be considered the basis of this SDG. But more specifically, since it concerns not food security itself but the laws and policies surrounding the right to food and nutrition, this project should be flagged for targets 2.b and 2.c.

SDG 3 – Good Health & Wellbeing

3 GOOD HEALTH AND WELL-BEING 	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.

Overview

The third Sustainable Development Goal is to ensure healthy lives and promote well-being for all at all ages. The targets under SDG 3 specify many different aspects of the right to health, including child health, maternal health, control of communicable and non-communicable diseases, substance abuse, traffic accidents, environmental pollution, reproductive health, vaccine and medicine development, health coverage and financing, and national health risk preparedness.

Activities that support SDG 3 are found primarily, but not exclusively, in the health sector. SDG 3 objectives could be pursued through actions in other sectors, for example through safety measures in the transport sector, through environmental actions and pollution control in the industrial sector, and through social interventions. However, these objectives must be explicit in the project documentation, and should be at least significant (if not principal), meaning that the action would not have been carried out in that way if not for the SDG 3 objectives.

The right to live healthy lives and the objective of promoting wellbeing are included in a series of international treaties and frameworks that set out guidelines, prohibitions, and standards on health related issues. These include the International Convention on Economic, Social & Cultural Rights (1966), the International Health Regulations (2005), the World Health Organization Framework Convention on Tobacco Control (2003), and the United Nations Convention on the Rights of Persons With Disabilities (2007). Target 3.9 in particular is related to the Basel Convention on Transboundary Movements of Hazardous Waste (1989), the World Trade Organization Agreement on the Application of Sanitary and Phytosanitary Measures (1994), the Rotterdam Convention on Hazardous Chemicals and Pesticides in International Trade (1998), the Cartagena Protocol on Biosafety to the Convention on Biological Diversity (2000), and the Stockholm Convention on Persistent Organic Pollutants (2001).

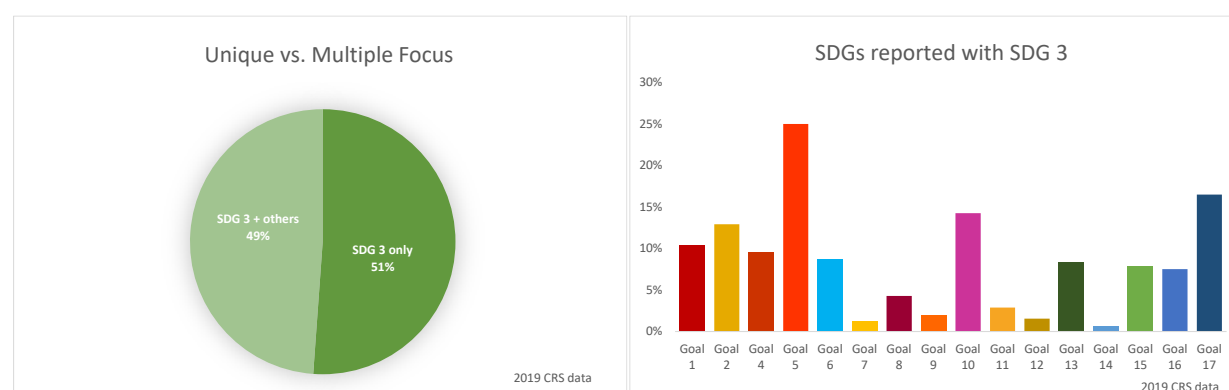
Indicators for progress towards SDG 3 targets include mortality rates, birth rates, treatment coverage, infection rates, alcohol and tobacco prevalence, and health worker density and distribution, as monitored by WHO, UNICEF, UNAIDS, UNODC, DESA-PopDiv, and the OECD. The presence of these indicators in a project's evaluation plan would be a strong indication that the project should be flagged for SDG 3.

Activities that pursue SDG 3 objectives, in particular activities in the health sector, do not typically present high environmental sustainability risks. However, data providers could review in particular the sustainability profile of activities which provide health benefits through the transformation of the physical infrastructure or landscape, and make sure that health infrastructure follows the best practices in terms of medical waste management.

Linkages

Links to other SDGs in the reported data

Approximately half of projects reported under SDG 3 are also reported under at least one other SDG. The greatest synergy is with SDG 5 (Gender Equality), followed by SDG 17 (Partnerships for the Goals), SDG 10 (Reduced Inequalities), SDG 2 (Zero Hunger), and SDG 1 (No Poverty).

Figure 4 - Interlinkages between SDG 3 and other SDGs in the reported data

Note: Percentages based on the number of activities reported in 2019 to the CRS.

SDG Targets particularly linked to health and wellbeing include 2.1, 2.2, 5.2-5.3, 5.6, 6.1-6.3, 11.2, 11.6, 12.4, 13.1, 14.1, and 16.1-16.2.

Related sectors and purpose codes

Activities in the Health (120) and Population Policies/Programmes & Reproductive Health (130) sectors—and any of their respective purpose codes—are very likely to have a focus on SDG 3.

Given the transversal nature of health, activities in many other sectors may also contribute to SDG 3 and its targets to some extent. The most significant linkages with SDG 3 are found in activities in the Water and Sanitation Sector (140), but there is also correspondence in the environmental sector (410), in particular projects tackling local environmental pollution (41020), as well as activities related to clean cooking (32174). Projects contributing to SDG 3 are also frequently found under Emergency Response (720) and Disaster Prevention & Preparedness (740).

Table 15 - Main linkages between sectors, purpose codes and SDG 3

Codes	Name	Target	Type
120	Health	All	Strong
130	Population Policies/Programmes & Reproductive	All	Strong
14020 to 14032 and 14050	Water Supply and Sanitation	SDG 3.2, 3.3 (and 3.9 for code 14050)	Strong/Medium
32174	Clean Cooking	SDG 3.9	Strong
41020	Biosphere protection	SDG 3.9	Medium
72011	Basic Health Care Services in Emergencies	SDG 3	Strong
74020	Multi-hazard response preparedness	SDG 3	Mild

Related Policy Markers

Reproductive, Maternal, Newborn and Child Health (RMNCH)

Activities are given the RMNCH marker when they contribute to achieving maternal, newborn and child health based on the “continuum of care” concept.¹⁶ This includes care by families, households and communities as well as formal medical services, from reproductive health to pre-pregnancy, delivery, the immediate postnatal period, and childhood. Activities that are identified with the RMNCH marker are very likely to have also an SDG 3 focus, in particular for targets 3.1, 3.2 and 3.7. In 2019, 80% of disbursements with the RMNCH marker were also marked for SDG 3.

Nutrition

Nutrition is closely related to health and wellbeing. In addition to being related to SDG 2, activities that are marked with the nutrition policy marker could also be related to SDG 3, in particular to targets 3.2 (child mortality) and 3.4 (non-communicable diseases and well-being).

Disability

While SDG 3 does not directly mention disability inclusion, activities marked with the policy marker on disability might have a focus on health issues and thus contribute to SDG 3. In 2019, 35% of disbursements with the disability marker (and 46% of activities with a score of 2) were also marked for SDG 3.

Gender equality

SDG 3 has also strong linkages with Gender equality, in particular for what concerns targets 3.1 and 3.7 (which focus on maternal mortality and sexual and reproductive health care) and SDG 3.8 on universal health coverage, which implies gender equality in health access.

Table 16 - Main linkages between SDG 3 and policy markers

	IF a reported activity is	THEN
Gender Equality	marked with the gender equality marker	it might have a focus on SDG 3, in particular targets 3.1, 3.2., 3.7 and 3.8 if it is related to health issues
	flagged with SDG 3.1, 3.2, 3.7 and 3.8	it is very likely to have gender equality objectives identified with the marker
RMNCH	marked with the RMNCH marker	it is very likely to have a focus on SDG 3, in particular targets 3.1, 3.2. and 3.7
	flagged with SDG 3.1, 3.2, 3.3 and 3.7	it is very likely to have RMNCH objectives identified with the marker.
Nutrition	marked with the Nutrition policy marker	it might have a focus on SDG targets 3.2 and 3.4

¹⁶ [https://one.oecd.org/document/DCD/DAC/STAT\(2020\)5/en/pdf](https://one.oecd.org/document/DCD/DAC/STAT(2020)5/en/pdf)

	flagged with the SDG target 3.2 or 3.4	it might have nutrition policy objectives identified with the marker
Disability	marked with the Disability marker	it might have a focus on SDG 3, in particular target 3.8
	flagged with SDG 3	it might be relevant for the disability policy marker, if there is a deliberate objective on ensuring that persons with disabilities are included and able to share the benefits on an equal basis to persons without disabilities

Core contributions to multilateral institutions

As discussed in Section 5, core contributions to multilateral institutions (identified with development co-operation modality B02) can be reported with one or more SDGs, in coherence with these institutions' core mandates or budgetary priorities and, if data are available, with the SDG focus of their reported outflows (as shown in Table 9).

Four multilateral organisations report a prominent percentage of their outflows under SDG 3. These are:

- Global Alliance for Vaccines and Immunization
- Global Fund
- UNFPA
- World Health Organisation

Another institution that – while currently not reporting SDG outflows - is closely related to SDG 3 is the Joint UN programme on HIV/AIDS.

Challenges

Many activities contributing to SDG 3 will be easily identifiable by their sector, channel and/or title. The more challenging cases arise when projects in other sectors, with other significant goals, also have an impact on health. Similar to SDG 1 (No Poverty), health and wellbeing can be impacted by progress on almost any other social target. For example, many activities under clean water and sanitation, chemical and waste management, or pollution—though they most obviously contribute to SDGs 6, 12, and 14—also support target 3.9 on reducing death and illness from hazardous chemicals, pollution and contamination. Improved roads and other transportation infrastructure, though most explicitly related to SDGs 9 and 11, may also contribute to target 3.6 on reducing road traffic deaths and injuries. A project supporting sports programs in schools might fall under SDG 3 since it contributes to healthy living.

Nevertheless, while health can be in some way affected by any life change, in reporting SDGs it is important to distinguish between activities that directly improve health and wellbeing, and those that only affect it indirectly in the long term (e.g. access to higher education leading to higher salaries leading to better nutrition leading to longer lifespans). Climate action projects are a particularly interesting case, as climate change has serious implications for human health. Thus in some sense climate change adaptation could be considered health-related. Reporters should be aware of this linkage but should not overstate it, limiting co-reporting to activities directly linked to health concerns or to national crisis preparedness (i.e. target 3.d).

Box 5. Examples of activities with a focus on SDG 3

Example 1: Global Water Security and Sanitation Program (GWSP)

Description: Sponsored by the International Bank for Reconstruction and Development, the GWSP aims to advance knowledge and build capacity to achieve water-related SDGs. It builds on nearly half a century of experience from the Water and Sanitation Program, the Water Partnership Program and others. The program has five priority themes: inclusion, sustainability, financing, institutions and resilience. In effect, GWSP covers all water-related issues. It supports global knowledge products to guide the preparation of more financially viable projects in climate change adaptation and mitigation.

Analysis: This project should be flagged for SDG target 3.9, since it works towards preventing water pollution and its resulting diseases. It is also clearly related to SDG 6 (Clean Water and Sanitation), and could be marked for SDG 1 (No Poverty) as well.

Example 2: Inclusion in Mozambique

Description: The goal of the strategic partnership 'Inclusive Sofala' is to promote an inclusive society in Mozambique, where people with disabilities can lead a self-determined and self-reliant life and realize their basic human rights. LIGHT FOR THE WORLD works with a variety of local government and civil society partners to spur the necessary structural and social changes.


Analysis: The 'Inclusive Sofala' program most primarily contributes to SDG 3 and SDG 4 (Education) through its planned activities in the field of community-based rehabilitation and inclusive education. With access to basic health care and basic education for people with disabilities, the program contributes, in particular, to the attainment of the targets 3.8 (General health care) and 4.5 (Equal access of the weak in society to education). The program also provides important incentives for poverty reduction (SDG 1), gender equality (SDG 5), decent work (SDG 8) and reduction of inequalities (SDG 10), but it does so only indirectly, and thus these should not be included as SDG focuses for this activity. Lastly, the program contributes directly towards strengthening domestic resources, so it can be marked for target 17.1.

Example 3: Health Impact of Pesticide Exposure in Relation to Climate Change in LMICs

Description: The aim of this project funded by the Swedish Research Council is to evaluate how climate change and intensified use of pesticides affect pesticide exposure and health in humans, including susceptible groups. The project organisers will create a new international research collaboration bringing together studies of pesticide exposure and health outcomes in populations from LMICs around the world affected by climate change. The populations include mother-child pairs from Bangladesh and Costa Rica, children from South Africa and agricultural workers from Uganda, El Salvador and Nicaragua. Exposure will be analysed in relation to health effects relevant to pesticide exposure (e.g. respiratory effect, neurodevelopment and chronic kidney disease) by research groups responsible for the individual study populations. Negative health effects in relation to pesticide exposure will highlight the importance of controlling pesticide usage in LMICs and to increase the emphasis on more sustainable means to adapt to climate change.

Analysis: This medical research project clearly falls in the Health sector and is measuring health effects highly related to SDG 3. But since the study only records the health effects of pesticide exposure, rather than undertaking an intervention to improve these effects, it falls under target 3.b on supporting research and development. The study focuses particularly on the health impact on mothers and children, so it could also be marked for SDG 5 (Gender Equality). Although climate change and climate change adaptation are mentioned several times in the description, this activity does not directly contribute towards any climate action goals, and thus should not be marked for SDG 13.

SDG 4 – Quality Education

	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.

Overview

Sustainable Development Goal number 4 sets the objectives of achieving quality education and lifelong learning opportunities for all. It aims to cover all types of education, such as pre-primary (4.2), primary and

secondary (4.1), technical, vocational and tertiary education (4.3) and also general literacy for all youth and a large number of adults (4.6). SDG 4 puts special focus on inclusiveness and equality, regardless of gender, disability status, indigenous status or presence of vulnerabilities (4.5). A focus on gender equality is found in several targets (4.1, 4.2, 4.3, 4.5, 4.6 and 4.a). Furthermore, this SDG also sets objectives regarding teachers and school facilities (4.a and 4.c) and educational objectives for sustainable development, human rights, peace and non-violence, among others (4.7).

Indicators for SDG 4 include proportion of children and population achieving minimum proficiency in literacy and numeracy, educational participation and completion rates, proportion of youth and adults with ICT skills, parity indices for educational indicators, proportion of schools with access to electricity and other crucial amenities, volume of ODA for scholarships, and proportion of teachers who have received teacher training for their relevant level. Most of these indicators are measured by UNESCO and its sub-branches, while others are monitored by UNICEF, ITU and the OECD.

The right to education has been enshrined in international law since adoption of the Universal Declaration of Human Rights in 1948, and has since been reaffirmed by various international treaties, most notably the UNESCO Convention against Discrimination in Education, the International Covenant on Economic, Social and Cultural Rights, and the Convention on the Rights of the Child. Other treaties cover specific aspects of educational equity, such as discrimination based on race, gender, disability or migration status.

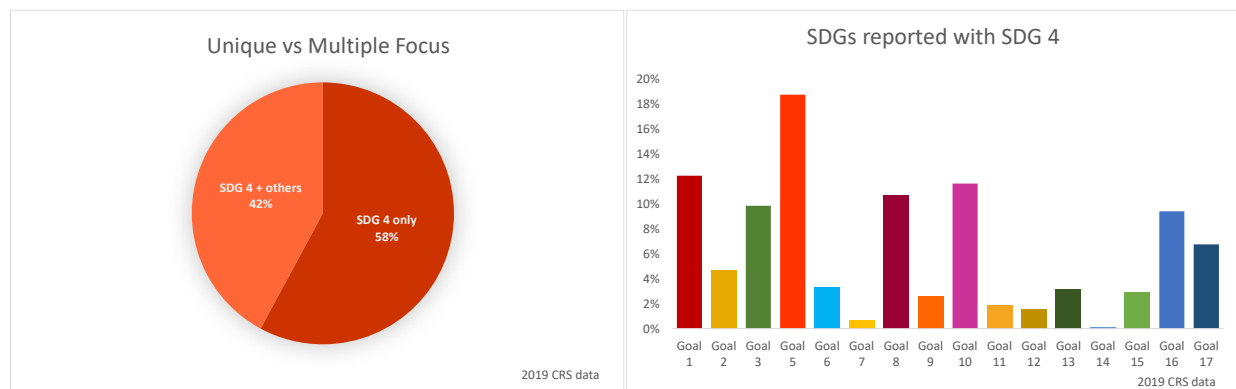
In terms of reporting, SDG 4 is one of the more straightforward Sustainable Development Goals, as most educational activities are clearly identifiable by sector and description. However, reporters seek also to capture instances where educational goals are accomplished through interventions outside of the formal education sector.

Linkages

Links to other SDGs in the reported data

While over half of SDG 4 projects have a unique SDG focus, there are still notable linkages with other SDGs. The SDGs most frequently co-reported with SDG 4 are SDG 1 (No Poverty) and SDG 5 (Gender Equality), followed by SDG 3 (Good Health & Wellbeing), and SDG 8 (Decent Work and Economic Growth), and SDG 10 (Reduced Inequalities).

Figure 5 - Interlinkages between SDG 4 and other SDGs in the reported data



Note: Percentages based on the number of activities reported in 2019 to the CRS.

There are some logical links between SDG 4 targets and specific targets under other SDGs. For example, Target 4.5 on ending gender disparities in education is linked to target 5.1 (ending all forms of gender discrimination), and gender equality objectives may also be included in educational projects under targets

such as 4.1, 4.2 and 4.3 on educational access. Target 4.4 on increasing the relevant skills for employment is linked to SDG 8.6 on the proportion of youth not in employment, education or training. Lastly, target 4.7 on education for sustainable development may overlap with target 12.8 (on sustainability awareness) and target 13.3 on climate change education and awareness.

Related sectors and purpose codes

There is a strong linkage between activities in the sector of Education (codes 110 to 114) and activities contributing to SDG 4. Projects under any of the codes in the education sector are very likely to pursue SDG 4. The CRS taxonomy also includes sector-specific education activities, which are very likely to describe activities contributing in particular to the SDG targets 4.3 and 4.4 on vocational and technical training and, to a lesser extent, development awareness with target 4.7.

Table 17 - Main linkages between sectors, purpose codes and SDG 4

Codes	Name	Target	Type
110 to 114	Education	All	Strong
12181	Medical education/training	4.3 and 4.4	Strong
14081	Education and training in water supply and sanitation	4.3 and 4.4	Strong
21081	Education and training in transport and storage	4.3 and 4.4	Strong
23181	Energy education/training	4.3 and 4.4	Strong
24081	Education/training in banking and financial services	4.3 and 4.4	Strong
31181	Agricultural education/training	4.3 and 4.4	Strong
31281	Forestry education/training	4.3 and 4.4	Strong
41081	Environmental education/training	4.3 and 4.4	Strong
43081	Multisector education/training	4.3 and 4.4	Strong
72012	Education in emergencies	All	Strong
99820	Promotion of development awareness (non-sector allocable)	4.7	Mild

Reporters should also note that any **scholarship** activities that have been identified with **Development Co-operation Modality E01 or E02** should be marked for SDG 4, specifically target 4.b.

Related Policy Markers

SDG 4 has a strong focus on gender equality and inclusion of persons with disabilities, which in the CRS system are tracked by two specific policy markers. Gender equality and inclusion in education are integral

parts of the definition of SDG 4, and activities that do not have these characteristics could not be considered as contributing to SDG 4 overall.

In terms of linkages between SDG 4 and the policy markers we note that:

- Activities that have a focus on SDG 4 (in particular on 4.1, 4.2, 4.3, 4.5, 4.6, and 4.a) are very likely to also contribute to gender equality and inclusions of persons with disabilities.
- Activities which are identified with the policy markers on gender equality and disability inclusion could contribute to SDG 4, if relevant.

Table 18 - Main linkages between SDG 4 and policy markers

	IF a reported activity is	THEN
Gender Equality	marked with the Gender Equality marker	it could be flagged for SDG 4 or one of its targets (particularly 4.1, 4.2, 4.3, 4.5, 4.6, and 4.a) if it relates to educational activities
	flagged with SDG 4 (particularly 4.1, 4.2, 4.3, 4.5, 4.6, and 4.a)	it is likely to have gender equality objectives identified with the marker
Disability	marked with the Disability marker	it could be flagged for SDG 4 (it concerns education for people with disabilities
	flagged with SDG 4 (particularly 4.1, 4.2, 4.3, 4.5, 4.6, and 4.a)	it could be flagged for SDG 4 or one of its targets (particularly 4.1, 4.2, 4.3, 4.5, 4.6, and 4.a) if it relates to educational activities

Core contributions to multilateral institutions

As discussed in Section 5, core contributions to multilateral institutions (identified with development co-operation modality B02) can be reported with one or more SDGs, in coherence with these institutions' core mandates or budgetary priorities and, if data are available, with the SDG focus of their reported outflows (as shown in Table 9).

In this case, while several institutions report SDG 4 for a significant portion of their activities, each of these institutions also reports several other SDGs. For example UNICEF reports 15% of its outflows as contributing to SDG 4. The data do not show any multilateral institution whose outflows are principally marked with SDG 4.

Box 6. Examples of activities with a focus on SDG 4

Example 1: Fruit production sector development project in Armenia

Description: This project aims to increase competitiveness of the fruit production sector among the beneficiary farmers. The project's expected outcome is: The Armenian National Agrarian University (ANAU) and Technical and Vocational Education and Training Institutions (TVETs) adopt modern

educational practices and farmers adopt modern fruit production methods and techniques to increase productivity in fruit production.

Analysis: Though in the agricultural sector, this project is primarily an educational one. Specifically, it falls under target 4.3 on equal access to technical and vocational training. More broadly, this project could also contribute to other SDGs, such as targets 2.2 and 2.3, on agricultural productivity and sustainable food production systems.

Example 2: Afro-Asian Institute Graz

Description: The Afro-Asian Institute Graz (AAI), as a hub of intercultural encounters and a centre of communication, makes an active contribution to a dialogue between people of different religions and cultures in Styria. With its educational and cultural programme, the AAI Graz pursues the goal of sensitising the public or its target groups to relevant topics in the long term, thus creating a differentiated, emotional and individual approach to these topics for its multi-faceted audience.

Analysis: This programme contributes to target 4.7, on education for cultural diversity and global citizenship.

SDG 5 – Gender Equality

5 GENDER EQUALITY 	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.

Overview

SDG 5 aims to achieve gender equality and empower all women and girls. Its nine targets cover ending gender-based discrimination, violence, and exploitation (5.1-5.3), recognizing domestic work and ensuring women's participation in leadership (5.4-5.5), universal access to sexual and reproductive health (5.6), equal rights to economic resources and ownership (5.a), and technology, policies and legislation for gender equality and female empowerment (5.b-5.c). SDG 5 indicators track several issues including domestic violence, other gender-based violence, child marriage, genital mutilation, proportion of seats held by women in national and local governments, number of countries ensuring access to reproductive health care, proportion of women with cell phones, and share of women among agricultural land owners. These

and other relevant indicators are tracked by UN Women, the World Bank, the OECD, WHO, UNICEF, UNFPA, UNDP, DESA-UNSD, UNODC, ILO, FAO, and the International Telecommunication Union.

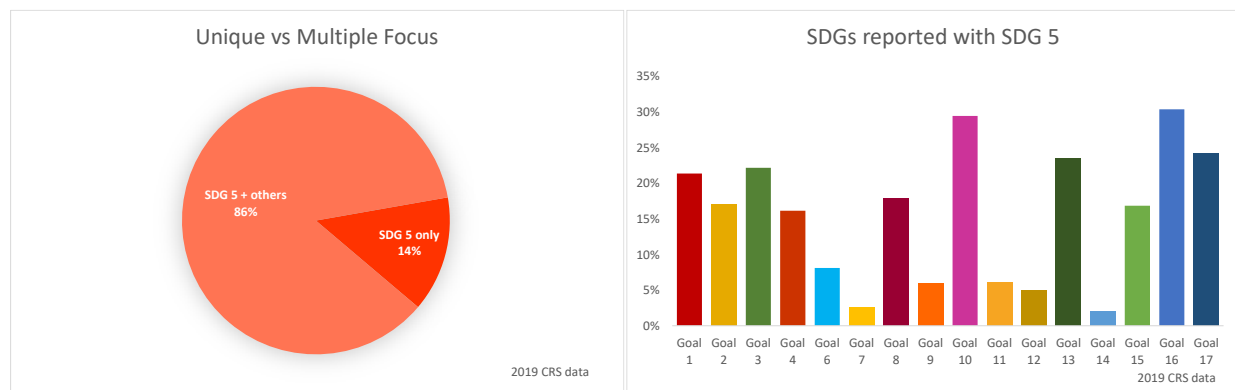
Gender equality is a truly cross-cutting theme. It is touched upon by several targets under other SDGs and also tracked by a specific policy marker. Activities in any sector could contribute to gender equality. The gender equality objectives outlined in SDG 5 are enshrined in the 1979 Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and its 1999 Optional Protocol. Other United Nations treaties address issues such as trafficking, marital consent, nationality of married women, and discrimination in education and employment.¹⁷

Linkages

Links to other SDGs in the reported data

The majority of CRS activities reported under SDG 5 are also reported under at least one other SDG. SDG 10 (Reduced Inequalities) and SDG 16 (Peace, Justice and Strong Institutions) are each reported for about 30% of SDG 5 activities. Other common synergies are with SDG 13 (Climate Action), SDG 1 (No Poverty), SDG 3 (Good Health and Wellbeing), and SDG 17 (Partnerships for the Goals).

Figure 6 - Interlinkages between SDG 5 and other SDGs in the reported data



Note: Percentages based on the number of activities reported in 2019 to the CRS.

Several interlinkages exist between SDG 5 and other SDGs and targets. For example, target 5.a is linked to target 1.4, as both deal with women's rights to land ownership, while target 5.6 is closely linked to target 3.7 on reproductive health access. Targets 2.2 and 3.1 on nutrition and maternal health and for adolescent girls are related to SDG 5 at the goal level, and may also have synergies with target 5.6. Other targets with an explicit gender component are 6.2 (hygiene access), 8.8 (labour rights), 11.2 (transport access), 11.7 (safe public spaces), and 13.b (capacity for climate change management) but linkages to gender equality can be found in most SDGs¹⁸.

¹⁷ Namely the Protocol to Prevent, Suppress and Punish Trafficking in Persons, Especially Women and Children, supplementing the United Nations Convention against Transnational Organized Crime (2003), the Convention on Consent to Marriage, Minimum Age for Marriage and Registration of Marriages (1962), the Convention against Discrimination in Education (1960), the Discrimination (Employment and Occupation) Convention (1958), and the Convention on the Nationality of Married Women (1957).

¹⁸ See: UNWOMEN (2021) Progress on the sustainable development goals - the gender snapshot 2021. <https://www.unwomen.org/sites/default/files/Headquarters/Attachments/Sections/Library/Publications/2021/Progress-on-the-Sustainable-Development-Goals-The-gender-snapshot-2021-en.pdf>

Target 4.5 on ending gender disparities in education is linked to target 5.1 (ending all forms of gender discrimination), and gender equality objectives may also be included in educational projects under targets such as 4.1, 4.2 and 4.3 on educational access. Reporters should pay attention to these interlinkages and if relevant for the specific activity, include them in their reporting.

Related sectors and purpose codes

Gender equality is an intrinsically cross-cutting goal, and thus relevant projects are found in a wide range of sectors. The sectors whose projects are most often flagged for SDG 5 are Population Policies/Programmes & Reproductive health (130), Business & Other Services (250), and Government & Civil Society (150), yet these sectors only account for 37% of all SDG 5 activities. Purpose codes with particularly strong links to SDG 5 include the following:

Table 19 - Main linkages between sectors, purpose codes and SDG 5

Codes	Name	Target	Type
13020	Reproductive health care	5.6	Strong
13030	Family planning	5.6	Strong
15150	Democratic participation and civil society	5.5	Medium
15151	Elections	5.5	Medium
15152	Legislatures and political parties	5.5	Medium
15160	Human rights	5.1, all	Strong
15170	Women's rights organisations and movements, and government institutions	All	Strong
15180	Ending violence against women and girls	5.3	Strong

Related Policy Markers

There are two policy markers that are closely related with SDG 5: the gender equality marker and the marker on Reproductive, Maternal, Newborn and Child Health (RMNCH). The gender equality marker covers all kinds of actions that reduce social, economic or political power inequalities and develop gender equality or anti-discrimination policies. The RMNCH marker is focused on some health aspects – reproductive and maternal health – that have a strong gender component. As a general rule, all activities which have a gender equality marker also should be marked with SDG 5, and vice versa. This is also true for RMNCH in most cases, noting however that the RMNCH marker goes beyond SDG 5 as it also applies to activities such as support for infant and child health and nutrition.

Table 20 - Main linkages between SDG 5 and policy markers

	IF a reported activity is	THEN
Gender Equality	marked with the Gender Equality marker	it is very likely to have a focus on SDG 5
	flagged with SDG 5	it is very likely to have gender equality objectives identified with the marker
RMNCH	marked with the RMNCH marker	it is very likely to have a focus on SDG target 5.6 if it concerns access to sexual and reproductive health. Could also refer to other SDG targets (such as 5.1, 5.3 or at the goal level)
	flagged with SDG 5.6, 5.3	it is very likely to have RMNCH objectives identified with the marker

Core contributions to multilateral institutions

As discussed in Section 5, core contributions to multilateral institutions (identified with development co-operation modality B02) can be reported with one or more SDGs, in coherence with these institutions' core mandates or budgetary priorities and, if data are available, with the SDG focus of their reported outflows (as shown in Table 9).

In the case of SDG 5, many institutions report it for a significant portion of their activities, including up to 88% of activities for both the Nordic Development Fund and 53% for UNICEF. Another institution that—while not reporting SDGs outflows—has SDG 5 as its core objective is UN Women.

Challenges

While gender-equality is a cross-cutting issue that can be mainstreamed in most development co-operation activities, activities shall be marked for SDG 5 only if they positively contribute to diminish the gender imbalances and support women and girls. The mere fact of an activity (such as a scholarship, or a microcredit fund) being potentially available to all does not make the activity contributing to SDG 5, unless specific gender equality principles and actions are adopted.

Box 7. Examples of activities with a focus on SDG 5

Example 1: Combating human trafficking along Mediterranean migration routes

Description: In this project, the Organisation for Security and Co-operation in Europe aims to improve the rapid identification of cases of trafficking among migrants and refugees, with a focus on unaccompanied minors and women, victims of trafficking and the investigation and prosecution of traffickers; improve the management of migration, in particular the skills of first line staff throughout the Mediterranean region in dealing with complex challenges in managing exceptional flows of migrants.


Analysis: This project should be flagged for Target 5.2 on violence against women. It could also be flagged for 8.7.

Example 2: Promotion of renewable energies and energy-saving technologies in Tanzania

Description: The organization WODSTA is committed to empowering women and preserving the natural environment in northern Tanzania. The aim of the project is to empower women to live a self-determined life in an intact environment. To this end, they are trained in the production of energy-saving technologies such as saving ovens, heating briquettes and holding containers, so that they can generate their own income by producing energy-saving technologies. Compared to traditional energy sources, these aids reduce the harmful smoke development and resource consumption and thus enable a reduction in household expenses and massive deforestation. Through their role as technology experts, women also gain in social prestige and importance. The Renewable Energy Groups consist of 260 members, of whom 214 are women, and act as multipliers in their communities, so that a total of 17,000 people benefit from it.

Analysis: Although by its sector and subject this project falls primarily under SDG 7 (Affordable and Clean Energy), it also has a strong gender component, and should be flagged for SDG 5. It could also be flagged for SDG 13 (Climate Action).

SDG 6 – Clean Water and Sanitation

	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.

Overview

The mission of SDG 6 is to ensure availability and sustainable management of water and sanitation for all. Its six outcome targets cover drinking water, sanitation and hygiene, water quality and pollution, water-use efficiency, water resource management, and water-related ecosystems, while its two means of implementation targets are to expand water and sanitation related support to developing countries and to strengthen local participation in water and sanitation management. The indicators for SDG 6 include proportion of population using safely managed drinking water and sanitation services, proportion of wastewater safely treated, change in water-use efficiency, level of water stress, and change in the extent of water-related ecosystems. These indicators are tracked by UNICEF, WHO, UN-Habitat, DESA-UNSD, UNEP, FAO, UNECE, UNESCO, the Ramsar Convention and the OECD. Additionally, the Sustainable Sanitation Alliance (SuSanA) is a loose network of public and private partner organisations and individual members dedicated to achieving SDG 6.

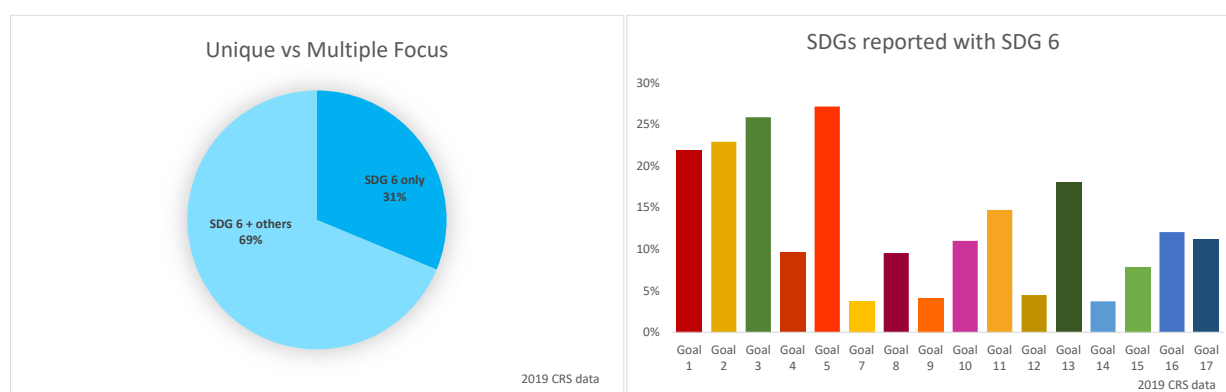
Clean Water and Sanitation are intertwined with many other development and sustainability goals, both from a human perspective (i.e. health and living conditions) and an environmental one.

Linkages

Links to other SDGs in the reported data

More than two-thirds of projects reported under SDG 6 are reported with another SDG focus, with the most commonly linked goal being SDG 5 (Gender Equality), closely followed by SDG 3 (Good Health and Well-Being). Significant percentages of SDG 6 related projects are also flagged for SDG 1 (No Poverty), SDG 2 (Zero Hunger), and SDG 13 (Climate Action).

Figure 7 - Interlinkages between SDG 6 and other SDGs in the reported data



Note: Percentages based on the number of activities reported in 2019 to the CRS.

At the target level, SDG 6.6 (on protecting and restoring water-related ecosystems) is closely related to target 14.2 on marine and coastal ecosystems. There are also links between other SDG 6 and SDG 14 targets, particularly in the domain of water pollution. Target 6.3 on reducing pollution and treating wastewater may often have synergies with target 11.6 on environmental impact of cities and targets 12.4 and 12.5 on chemical waste management and reducing waste generation.

Related sectors and purpose codes

The sector with the strongest and clearest link to SDG 6 is Water Supply & Sanitation (140), all purpose codes of which are likely to contain activities that intend to pursue SDG 6. Some clean water and sanitation activities may also be found under Emergency Response (720), General Environment Protection (410), and Health (120).

Table 21 - Main linkages between sectors, purpose codes and SDG 6

Codes	Name	Target	Type
140	Water Supply & Sanitation	All	Strong
21040	Water Transport	6.5	Medium
31140	Agricultural water resources	6.5	Medium

41020	Biosphere protection	6.3	Mild
72010	Material relief assistance and services	6.1 and 6.2	Mild

Related Policy Markers

SDG 6 presents a partial overlap with some policy markers, in particular in the areas of environment and gender equality.

Activities that have been identified with the environment marker and the marker on climate change adaptation could also contribute to SDG 6 if related to water management. These would be particularly relevant to targets 6.3, 6.4, 6.5 and 6.6, which set objectives for sustainable water use. Likewise, activities that have been identified as contributing to sustainable water management (6.3, 6.4, 6.5 and 6.6) are very likely to contribute to climate change adaptation and to the environment.

The gender equality marker is instead more linked to the targets on universal access to water and sanitation (6.1 and 6.2). Activities identified with the gender equality marker in water and sanitation are likely to support 6.1 and 6.2. On the other hand, activities that support universal access to water and sanitation (identified with 6.1 and 6.2) are very likely to also be promoting gender equality.

Table 22 - Main linkages between SDG 6 and policy markers

	IF a reported activity is	THEN
Environment	marked with the environment marker	it could be flagged for SDG 6 (particularly 6.3, 6.4, 6.5 and 6.6) if it involves water management and sanitation
	flagged with SDG 6.3, 6.4, 6.5, 6.6	it is likely to have environmental objectives identified with the marker
Climate Adaptation	marked with the Climate Adaptation marker	it could be flagged for SDG target 6.3, 6.4, 6.5 and 6.6 if it address sustainable water use
	flagged with SDG 6.3, 6.4, 6.5, 6.6	it is likely to have climate adaptation objectives identified with the marker
Gender	marked with the Gender Equality marker	it could be flagged for SDG target 6.1 and 6.2 if it involves hygiene and sanitation or water availability for women
	flagged with SDG target 6.1 and 6.2	it is likely to have gender equality objectives identified with the marker

Core contributions to multilateral institutions

As discussed in Section 5, core contributions to multilateral institutions (identified with development co-operation modality B02) can be reported with one or more SDGs, in coherence with these institutions' core mandates or budgetary priorities and, if data are available, with the SDG focus of their reported outflows (as shown in Table 9).

Few institutions show mild links to SDG 6, none of them present a strong enough link to justify reporting of core contributions to SDG 6 by default.

Box 8. Examples of activities with a focus on SDG 6

Example 1: Long-term safe water coverage in Bidibidi camp

Description: The project contributes to safeguarding the lives and health of South Sudanese refugees and host communities in Northern Uganda. This shall be achieved by the provision of safe water through several kilometres of pipe network, the establishment of a sustainable O&M system (integrated into the national framework of the Uganda MWE) and by addressing identified needs in hygiene promotion.


Analysis: This project falls under both 6.1 and 6.2, on access to safe drinking water and adequate sanitation, respectively.

Example 2: Minimum environmental flow for hydropower projects in Bhutan

Description: The overall objective of the project is to minimize the negative impact on the environment from developmental activities such as hydropower plants. The project aims to consolidate achievements made in the previous phase by further institutionalizing the environmental flow (E-Flow) utility beyond run-of-the-river hydropower plants development, which involves hydropower peaking, abstraction and diversion of natural watercourses such as for drinking and irrigation. In addition, the project will integrate the study and analysis of E-Flows into the curriculum of educational institutes and establish robust institutional capacities.

Analysis: This project should be flagged for Target 6.6, on protecting water-related ecosystems. It is also relevant to 15.1 (conservation of freshwater ecosystems) and 15.9 (integration of ecosystem values in development processes).

SDG 7 – Affordable and Clean Energy

7 AFFORDABLE AND CLEAN ENERGY 	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.

Overview

The seventh Sustainable Development Goal sets the objective of ensuring access to affordable, reliable, sustainable and modern energy for all. Its three outcome targets are universal access to energy, increased global share of renewable energy, and improved energy efficiency. The two means of implementation targets are cooperation for research and technology access and expanded energy infrastructure for developing countries. The indicators for SDG 7 targets include proportion of population with access to electricity, renewable energy share, energy intensity, and investments in energy efficiency as a proportion of GDP. Progress on these indicators is measured and reported by the International Energy Agency, the International Renewable Energy Agency, the World Bank, WHO, DESA-UNSD, and the OECD.

Progress towards SDG 7 is central to many other objectives of the 2030 Agenda, from climate action (SDG 13) to sustainable cities (SDG 11) to transport (SDG 9). Energy access also plays an important role in less obviously related industries and goals, insofar as hospitals, schools, and most industries rely on electricity. The decade 2014-2024 was declared by the UN General Assembly to be a Decade of Sustainable Energy for All, in a resolution that aligns closely with the objectives of SDG 7.

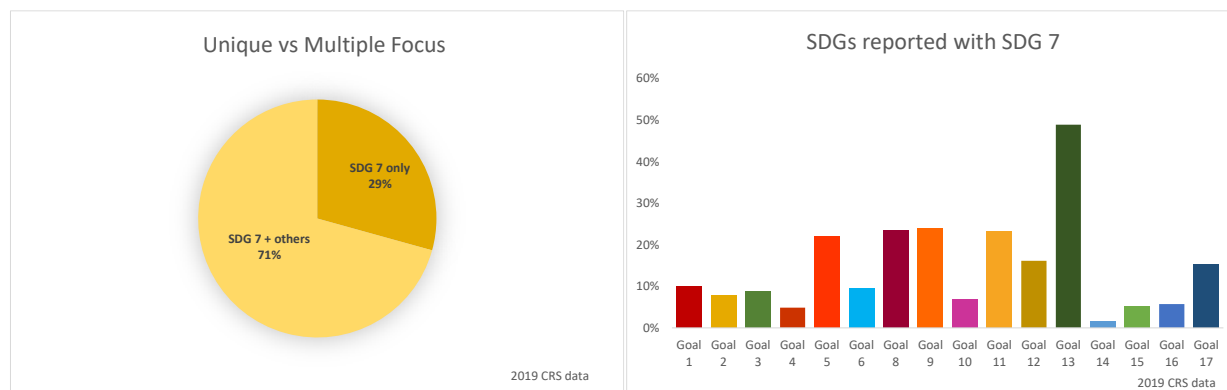
The SDG target 7.1 refers to universal energy access to modern energy services, including energy services such as electricity, clean cooking, indoor heating, while targets 7.2 and 7.3 promote sustainable energy production and use. Particular caution should be taken in evaluating whether activities relating to non-renewable energy can be marked for SDG 7, taking into account the “do not harm” principle discussed in section 2 (p. 16).

Linkages

Links to other SDGs in the reported data

There is a very strong correlation between projects reported under SDG 7 and projects reported under SDG 13 (Climate Action). SDG 7 is also frequently reported in conjunction with SDG 5 (Gender Equality), SDG 8 (Decent Work), SDG 9 (Industry, Innovation and Infrastructure), and SDG 11 (Sustainable Cities).

Figure 8 - Interlinkages between SDG 7 and other SDGs in the reported data



Note: Percentages based on the number of activities reported in 2019 to the CRS.

Energy access contributes to gender equality (SDG 5) not only through its effects on education and health, but also because women spend disproportionately more time cooking and collecting water and fuel than men, and thus may benefit more from improvements to cooking and fuel technology.

Related sectors and purpose codes

The majority of SDG 7 related projects occur in the Energy sector (230). Nearly every purpose code in the energy sector is highly likely to contain SDG 7 projects, though extra caution should be taken in evaluating projects under *Energy generation, non-renewable sources* (233), to ensure that they are indeed compatible with general SDG reporting guidelines (see section 2 on “do not harm”).

Another SDG 7-related subsector is clean cooking, which is covered in the CRS classification by codes 32173 and 32174 (biofuels and appliances). Fuelwood and charcoal are commonly used as fuel for cooking, often through unsustainable collection and production methods, and without clean cooking appliances. The code 31261 refers to sustainable production of fuelwood and charcoal only. Clean cooking through gas is included in code 23640.

Table 23 - Main linkages between sectors, purpose codes and SDG 7

Codes	Name	Target	Type
230 to 236	Energy	All	Strong
31261	Fuelwood/charcoal	7.1	Mild
32173	Modern biofuels manufacturing	7.1, 7.2, 7.3	Strong

32174	Clean cooking appliances manufacturing	7.1, 7.2, 7.3	Strong
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Related Policy Markers

Some policy markers are closely related to SDG 7. In particular, activities that are that are flagged with SDG targets 7.2, 7.3 or 7.a are also very likely to have climate change mitigation objectives, and to support the environment. Likewise, activities that are marked for climate change mitigation and/or the environment marker could be flagged for SDG 7 if they relate to sustainable energy production and use.

Gender equality is embedded in the concept of access to sustainable energy “for all”. Activities which are identified with the marker 7.1 are likely to also support gender equality, and activities identified with gender could be flagged with SDG 7.1 if they promote universal access to modern energy services.

Table 24 - Main linkages between SDG 7 and policy markers

	IF a reported activity is	THEN
Climate mitigation	marked with the climate mitigation marker	it could be flagged for SDG 7 if it involves sustainable energy
	flagged with SDG 7.2, 7.3 or 7.a	it is likely to have climate mitigation objectives identified with the marker
Environment	marked with the environment marker	it could be flagged for SDG 7 if it involves sustainable energy
	flagged with SDG 7.2, 7.3 or 7.a	it is likely to have environmental objectives identified with the marker
Gender equality	marked with the gender Equality marker	it could be flagged for SDG target 7.1 if it involves access to energy for all
	flagged with SDG target 7.1	it is likely to have gender equality objectives identified with the marker

Core contributions to multilateral institutions

As discussed in Section 5, core contributions to multilateral institutions (identified with development co-operation modality B02) can be reported with one or more SDGs, in coherence with these institutions’ core mandates or budgetary priorities and, if data are available, with the SDG focus of their reported outflows (as shown in Table 9).

In the case of SDG 7 the data do not highlight any multilateral institutions reporting to the CRS whose outflows are principally focused on SDG 7. Most of the B02 flows to the International Atomic Energy Agency are marked with SDG 7.

Challenges

Energy production and use have major environmental and climate change impacts, and thus caution should be used to evaluate the sustainability criteria of energy related projects before reporting them for SDG 7.

SDG 7 promotes energy efficiency, use of renewable energy sources, environmentally sound practices and climate change mitigation. These aspects are integrated in targets 7.2 and 7.3 (and to a certain extent in 7.a and 7.b).

The provision of modern energy services through the use of fossil fuels is not excluded a priori by target 7.1. However, as explicated in the high level principle “do not harm”, to be marked for any SDGs the activity should not provide a substantial and unmitigated harm to other SDGs (such as SDG 13 on climate change). In some cases—for example in clean cooking—the use of LPGs could in fact be the most sustainable solution, particularly compared to fuelwood and charcoal produced in unsustainable ways and used in non-efficient stoves, as is often the case. In the case of electricity generation however, it is difficult to justify marking SDG 7 for activities in the sector of fossil fuel generation, particularly for the most carbon intensive technologies, such as coal generation, if technically and financially feasible alternatives are possible.

Box 9. Examples of activities with a focus on SDG 7

Example 1: Wind park in Costa Rica

Description: Long-term credit for the financing of an 80 MW wind park, supporting Costa Rica's aim of achieving energy independence and harvesting the substantial potential for renewable energy production. The underlying intention of the project is to finance a project that provide alternatives based around renewable energy production, instead of those types of energy production, which would cause more greenhouse gas emissions.

Analysis: This project clearly falls under SDG 7, specifically 7.2 (increasing share of renewable energy) and 7.b (expanding infrastructure and upgrading technology for sustainable energy). SDGs 1, 13, and 17 also apply.

Example 2: Rural Electrification in Bhutan

Description: Bhutan is pursuing a program of Rural Electrification by connecting 43,951 rural households and thereby contributing to a reduction of indoor pollution and time spent from collecting firewood in rural houses and increased economic opportunities for rural households and improved quality of services to public institutions, such as health centres, schools are the other important objectives. Thus, rural electrification (including small generating sets) receives top priority by ADC. The focus lies on remote and environmentally sensitive areas in to high mountain valleys. With the assistance of ADC by end 2011 a total of 2500 households have been electrified in the different rural villages in East, South and West of Bhutan. The main purpose of the present contribution is that by end of 2014 the 112 rural households in Lingzhi and Soe are connected to decentralised mini grid applications and make use of the related services. The main results are the construction of two mini hydropower plants, one in Soe and one in Lingzhi and to provide electricity connections to 112 households. The plants will be managed by the communities and the training of the operation and maintenance team will be initiated from the beginning.

Analysis: This project support increased access to modern energy services, through renewable energy sources, it falls under SDG 7, specifically 7.1 on access to electricity. The use of hydropower plants means it can also be flagged for 7.2 (increasing share of renewable energy).

SDG 8 – Decent Work and Economic Growth

 8 DECENT WORK AND ECONOMIC GROWTH	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.

Overview

SDG 8 aims to promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all. SDG 8 also includes provisions related to the Decent Work Agenda

(DWA), the International Labour Organisation’s four-pillared 1999 framework, and the World Trade Organisation’s Aid for Trade initiative.

SDG 8 has twelve targets, covering economic growth, diversity and innovation for economic productivity, policies for job creation, resource efficiency, full employment and equal pay, youth employment and education, modern slavery and child labour, labour rights and working environments, sustainable tourism, financial service access, aid for trade support, and a global youth employment strategy.

Indicators for this goal include GDP growth rate (per capita and per employed person), material footprint, domestic material consumption, unemployment rate, average hourly earnings, child labour rates, frequency of occupational injuries, Aid for Trade commitments and disbursements, and ATMs per 100,000 adults. Progress on these indicators is measured by various custodian agencies, including ILO, DESA-UNSD, UN Environment, UNICEF, UNWTO, IMF, World Bank, and the OECD.

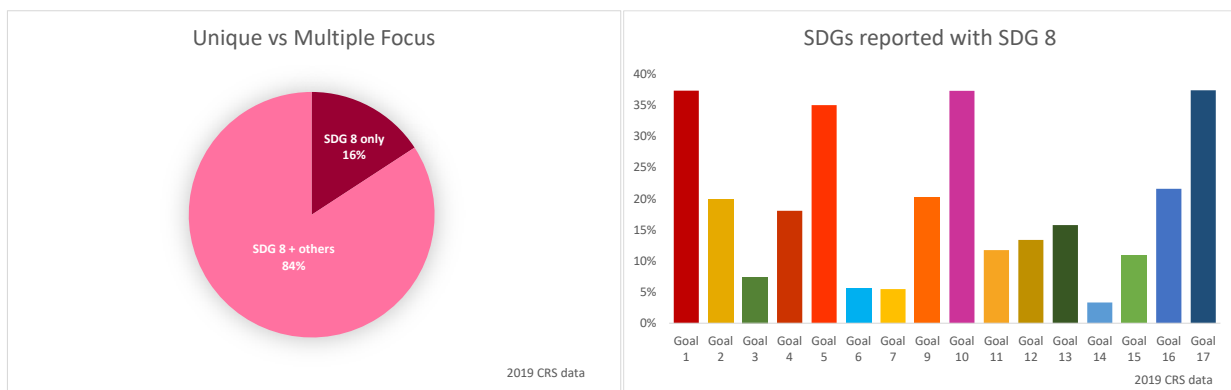
Economic growth and decent work are key components of progress towards many of the other SDGs, particularly SDG 1 (No Poverty), while they in turn depend upon progress towards goals such as SDG 4 (Quality Education) and SDG 9 (Industry, Innovation and Infrastructure). However, economic advancement often entails trade-offs with environmental goals, as many GDP-boosting, high-employment industries have negative impacts on the environment and the climate. Hence, targets such as target 8.2 on innovation for productivity and 8.4 on improving resource efficiency are crucial to the coherence of SDG 8 with the rest of the 2030 Agenda.

Linkages

Links to other SDGs in the reported data

SDG 8 is most closely linked to SDG 1 (No Poverty), SDG 5 (Gender Equality), SDG 10 (Reduced Inequalities), and SDG 17 (Partnerships for the Goals), each of which are reported on approximately 35% of SDG 8 projects. There are smaller but still significant links with SDG 2 (Zero Hunger), SDG 4 (Quality Education), SDG 9 (Industry, Innovation and Infrastructure), and SDG 16 (Peace, Justice and Strong Institutions).

Figure 9 - Interlinkages between SDG 8 and other SDGs in the reported data



Note: Percentages based on the number of activities reported in 2019 to the CRS.

At the target level, there are logical links between target 8.6 and SDG 4, particular target 4.4 on increasing the relevant skills for employment. Target 8.8 (on labour rights and working environments) particularly deals with migrant workers and therefore is interlinked with target 10.7 on safe migration and well-managed migration policies. There are also close links between target 8.9 and target 12.b, both of which encourage

sustainable tourism for job creation. Lastly, target 8.4 on global resource efficiency is directly tied to SDG 11 (Sustainable Consumption and Production).

Related sectors and purpose codes

Activities in a wide array of sectors could pursue SDG 8 objectives. Several purpose codes in the sector *Other social infrastructure & services* (160) are directly related to social, employment and labour topics included in the SDG 8 and in the Decent Work Agenda, but SDG 8 is also pursued by activities that support various economic sectors, including Banking and financial services (240), Business (250), and all the sectors linked to the production of goods and services, from Agriculture to Construction (310 to 331). Finally, target 8.9 covers tourism, which is addressed by a specific purpose code (33210).

Table 25 - Main linkages between sectors, purpose codes and SDG 8

Codes	Name	Target	Type
16020	Employment creation	8.3, 8.5, 8.6	Strong
16070	Labour rights	8.8	Strong
16080	Social dialogue	8.8	Strong
240	Banking & Financial Services	8.10	Medium
250	Business & Other Services	8	Mild
310, 311, 312, 313	Agriculture, Forestry, Fishing	8	Mild
320, 321, 322, 323	Industry, Mining, Construction	8	Mild
331	Trade Policies & Regulations	8	Mild
33210	Tourism policy and administrative management	8.9	Strong

Related Policy Markers

There are several linkages between SDG 8 and the Rio and policy markers. Target 8.4 on global resource efficiency promotes improvements in production and consumption patterns that could also be identified by the Environment marker, and as well other Rio Markers. Labour rights and employment for all also include provisions for gender equality and inclusion of persons with disabilities, tracked by the respective markers. Finally, human and labour rights and participatory development are also tracked by the Governance marker. In most cases these relations need to be corroborated by further detail at the project level, as the linkage is only mild to medium in strength.

Table 26 - Main linkages between SDG 8 and policy markers

	IF a reported activity is	THEN
Aid to Environment, Climate change Mitigation (and other Rio markers as appropriate)	marked with Aid for Environment or climate change mitigation (and other Rio markers as appropriate)	it could be flagged for SDG 8.4 if it involves resource efficiency
	marked with SDG 8.4 on global resources efficiency	it is likely to be identified with the Environment marker, the climate change mitigation marker (or other Rio markers as appropriate), if it promotes environmental benefits.
Gender	marked with the Gender Equality marker	it could be flagged for SDG 8 if it involves employment opportunities and/or economic productivity
	flagged with SDG 8, particularly targets 8.5, 8.6, 8.7 or 8.8	it is likely to have gender equality objectives identified with the marker, if it includes a focus on employment rights and/or economic productivity for women
Democratic & Inclusive Governance	marked with the Governance marker	it could be flagged for SDG 8 if it concerns employment and/or economic growth
	flagged with SDG 8, particularly targets 8.5 or 8.8	it could have good governance objectives identified with the marker, specifically under the criterion of <i>participatory development</i> and <i>human rights</i>
Disability	marked with the Disability marker	it could be flagged for SDG 8.5 if it involves employment equality
	flagged with SDG 8.5 (and to a lesser extent 8.6, 8.7 or 8.8)	it is likely to have disability objectives identified with the marker if it includes a focus on employment rights and opportunities for persons with disabilities

Core contributions to multilateral institutions

As discussed in Section 5, core contributions to multilateral institutions (identified with development co-operation modality B02) can be reported with one or more SDGs, in coherence with these institutions' core mandates or budgetary priorities and, if data are available, with the SDG focus of their reported outflows (as shown in Table 9).

The following multilaterals indicate SDG 8 as the focus of most of their activities:

- IDB Invest
- International Labour Organisation

A majority of the B02 flows to the World Tourism organisation is also reported as focusing on SDG 8.

Challenges

SDG 8 promotes economic growth and decent work for all. As such it is an SDG that could be applied to an extremely wide spectrum of development finance that supports private or public economic activities which, almost by definition, are expected to generate income and job creation. Data providers should ensure that SDG 8 is marked only when the contribution is direct and significant and the economic activities supported do not harm other SDGs. Data providers should mark SDG 8 for programme-wide approaches that address the issues of economic growth and employment, rather than any activity with a marginal impact on growth and employment.

Box 10. Examples of activities with a focus on SDG 8

Example 1: Inclusion of people with disabilities in Zimbabwe and Lesotho

Description: The aim of the program is to encourage communities and decision-makers in Zimbabwe and Lesotho to work for the social, economic and political inclusion of people with disabilities. The capacities of the various actors will be strengthened, especially in the areas of community-based rehabilitation and disability mainstreaming. The framework program of Diakonie Austria contributes to the implementation of SDG 10 'Reducing inequality within and between countries'.


Analysis: While this project most obviously falls under SDG 10 (Reduced Inequalities), it should also be flagged for SDG 8, as it corresponds to target 8.5 (achieve full employment for all, including those with disabilities). Target 4.5, on ensuring equal access to vocational training, is also relevant.

Example 2: Financial sector recovery and resilience in Ukraine

Description: The goal of the contribution is to strengthen the financial sector so that it can function as a driver of economic growth. This will be achieved through implementing reforms aimed at enhancing financial stability, facilitating sustainable development of the banking sector, and promoting financial system diversification.

Analysis: This project should be flagged for SDG target 8.1, as it concerns sustaining economic growth.

SDG 9 – Industry, Innovation and Infrastructure

 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation
9.1	Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder 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.

Overview

SDG 9 aims to build resilient infrastructure, promote sustainable industrialization and foster innovation. It has eight targets that expand on these aims and the means of achieving them. This SDG covers both greenfield development and retrofitting of infrastructures and industries, as well as technological research and digitalisation. Indicators for this goal include proportion of rural population within 2 km of an all-season road, passenger and freight volumes, manufacturing value added and employment, CO₂ emission per unit of value added, researchers per million inhabitants, and proportion of population covered by a mobile network. These indicators are monitored by various international institutions, including the World Bank, the

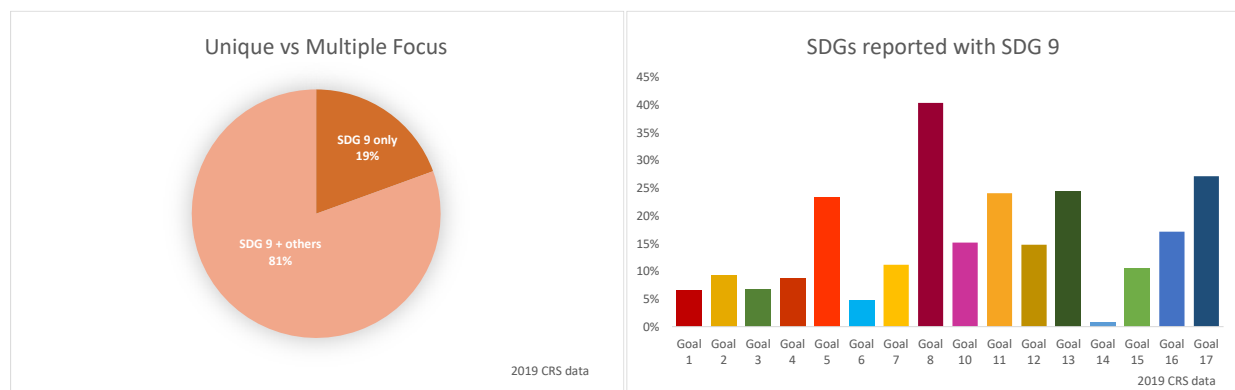
International Civil Aviation Organisation (ICAO), the UN Industrial Development Organisation, the International Energy Agency, the UNESCO Institute for Statistics, the International Telecommunication Union and the OECD.

Linkages

Links to other SDGs in the reported data

SDG 9 activities are often reported in conjunction with other SDGs, the most significant being SDG 8 (Decent Work and Economic Growth), followed by SDG 5 (Gender Equality), SDG 11 (Sustainable Cities and Communities), SDG 13 (Climate Action) and SDG 17 (Partnerships for the Goals).

Figure 10 - Interlinkages between SDG 9 and other SDGs in the reported data



Note: Percentages based on the number of activities reported in 2019 to the CRS.

There is some logical overlap between target 9.5 on enhancing scientific research and SDG 4 (Quality Education), particularly targets 4.3 (affordable university education), 4.7 (education for sustainable development), and 4.b (scholarships for developing countries, including to scientific programmes). Also at the target level, target 9.1 may often be reported in conjunction with target 11.2 on transportation access. Activities in support of SDG 7 could also be linked to SDG 9, given the role of energy services in enabling industrialisation. Infrastructures in water (SDG 6) and energy (SDG 7) could fall also within the definition of SDG 9.1, which is dedicated to infrastructure more generally, but since more specific SDG goals and targets are available for these two sectors, it is preferable to identify the activities with the less generic SDG.

Related sectors and purpose codes

SDG 9 projects most frequently belong to the sectors promoting public infrastructure, such as transport, communication and trade, and also to sectors linked to economic and industrial activities. Some of the linkages are indicated in the table below.

Table 27 - Main linkages between sectors, purpose codes and SDG 9

Codes	Name	Target	Type
210	Transport & Storage	All	Mild
21081	Education and training in transport and storage	9.5	strong

220	Communications	9.c	Mild
240	Banking & Financial Services	9.3	Medium
24030	Formal sector financial intermediaries	9.3	Strong
250	Business & Other Services	9.2	Mild
25030	Business development services	9.2	Strong
25040	Responsible business conduct	9.4	Medium
320, 321, 322, 323	Industry, Mining, Construction	All	Mild
32174	Technological research and development	9.5, 9.b	Strong
43082	Research/scientific institutions	9.5, 9.b	Strong

Related Policy Markers

Activities identified with several policy markers can contribute to SDG 9, and vice-versa, but the linkages are generally mild. In the reported data (see above) the percentages of activities marked with any policy marker that are also identified with SDG 9 are always below 10%. Nevertheless, some logical linkages exist: for example, participatory development and good governance aspects (tracked by the Governance marker) could be present in activities contributing to SDG 9, such as participation of local communities in the design and governance of local infrastructure development. Some aspects covered by SDG 9, e.g. resource efficiency and sustainable and resilient infrastructure development (9.4 and 9.a) have linkages with the environment marker (and Rio markers) and also with the DRR marker. Finally, gender equality could be mainstreamed into infrastructure projects identified with SDG 9.

Table 28 - Main linkages between SDG 9 and policy markers

	IF a reported activity is	THEN
Gender Equality	marked with the Gender Equality marker	it could be flagged for SDG 9 if it promotes infrastructures that promote gender inclusion
	flagged with SDG 9	it could have gender equality objectives identified with the marker if it includes particular support for women in industry or research and development
Democratic and Inclusive Governance	marked with the Governance marker	it could be flagged for SDG 9 if it concerns support to small-scale enterprises, infrastructure development, or technology development and innovation
	flagged with SDG 9	it could have participatory development objectives identified with the marker
Environment, and Climate Change	marked with the Environment, Climate Change Adaptation or Mitigation marker	it could be flagged for SDG 9, particularly targets 9.4 or 9.a if it involves resilient infrastructure, sustainable resource use with clearly impacts on the environment or climate change

Adaptation and Mitigation	flagged with SDG 9, particularly targets 9.4 or 9.a	it could be relevant to the environment and climate change markers if it includes specific steps to support environment and climate change.
Disaster Risk Reduction	marked with the DRR marker	it could be flagged for SDG 9, particularly target 9.a if it involves development of resilient infrastructure
	flagged with SDG 9, particularly target 9.a	It could have DRR objectives , if the activity support the Priorities for Action of the Sendai Framework

Core contributions to multilateral institutions

As discussed in Section 5, core contributions to multilateral institutions (identified with development co-operation modality B02) can be reported with one or more SDGs, in coherence with these institutions' core mandates or budgetary priorities and, if data are available, with the SDG focus of their reported outflows (as shown in Table 9).

While several multilateral institutions report SDG 9 for a significant portion of their activities (with the highest being Nordic Development Fund at 52%), each of these institutions has stronger links with other SDGs.

Box 11. Examples of activities with a focus on SDG 9

Example 1: Mobility and logistics multi-donor trust fund

Description: The program provides technical assistance to governments in developing countries in support of efficient, well-managed, climate friendly transport means to enhance economic performance, create jobs and reduce the contribution of transport to greenhouse gas emissions. The Trust Fund was set up with the specific intent to address the climate related impact of transportation. Each program component will be Rio-marked. The main windows of operation are: (i) urban transportation; (ii) railways and intermodal shift; (iii) green transport; (iv) transport and logistics and functional corridors; (v) global agenda/sustainable mobility for all (SuM4All).

Analysis: While none of the SDG 9 targets specifically mention transport, the modes of transportation (such as railways) discussed in this project description would clearly fall under the broad category of infrastructure, and thus the project can be flagged for SDG 9. And since the project also focuses on sustainable transport and mitigating climate impacts, it can also be flagged for SDG 11 (Sustainable Cities and Communities) and SDG 13 (Climate Action).

Example 2: Development of a modern and transparent media landscape in Myanmar

Description: The aim of the project is to contribute to the development of a modern and transparent media landscape in Myanmar through know-how transfer and cooperation with local partners. The applicant META Communications is a service company in the field of media research and communication controlling. The product range extends from simple clippings, i.e. collected media contributions on specific keywords, to topic press reviews and media response analyses, e.g. on Myanmar's image abroad. META's clients are located in Myanmar itself as well as outside the country. They come from politics and business and are interested in evaluating their public relations work. META thus offers companies or political decision-makers in the country a basis for action for strategically important steps.

Analysis: By supporting a fledgling industry such as modern media in Myanmar, this project contributes to Target 9.3 on improving market access for small-scale enterprises and target 9.c on information and communication technology.

SDG 10 – Reduced Inequalities

	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.

Overview

SDG 10 aims to reduce inequality within and among countries. This goal is quite broad, as inequality exists in many different forms and at many levels. The ten targets of SDG 10 cover income inequalities, inclusion, equal opportunities, discrimination, fiscal and social policies for equality, migration policies including remittances, representation for developing countries in financial institutions and special treatment and assistance for LDCs. Indicators for this goal include proportion of people living below 50% of median

income, labour share of GDP, remittance costs as a proportion of the amount remitted, and proportion of members and voting rights of developing countries in international organisations.

These targets and indicators fall under the missions of many different international institutions, and progress on the various indicators is monitored by World Bank, OHCHR, ILO, IMF, DESA, IOM, UNHCR, ITC, and the OECD.

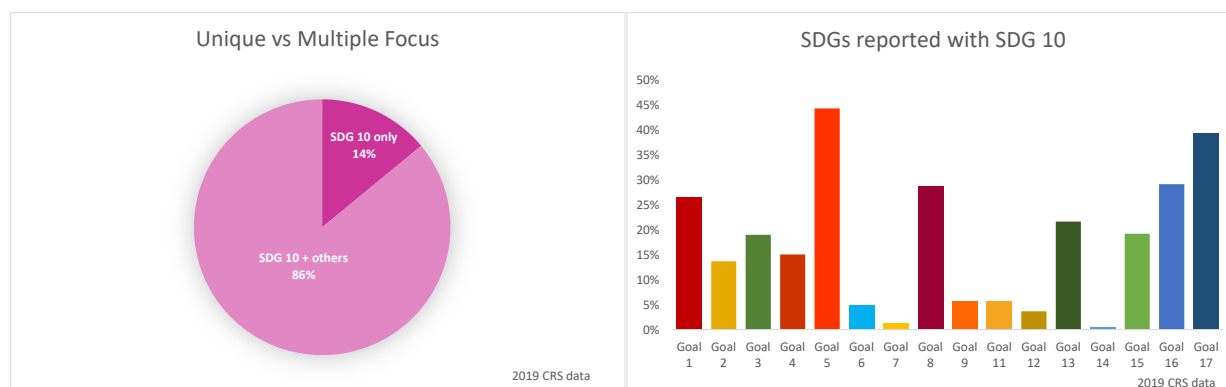
As inequality is a cross-cutting subject, activities contributing to SDG 10 can occur in nearly any sector, and usually also contribute to other SDGs and policy markers. For example, target 10.1 (on sustaining income growth of the bottom 40% of the population) is highly linked to SDG 1 (No Poverty), and could perhaps even be seen as a direct means of achieving SDG 1. Activities that reduce inequalities due to gender or disability status will fall under the relevant policy markers and SDG targets for women and people with disabilities. Such linkages are further discussed in the following sections.

Linkages

Links to other SDGs in the reported data

The two SDGs most commonly co-reported with SDG 10 are SDG 5 (Gender Equality) and SDG 17 (Partnership for the Goals). SDG 13 (Climate Action), SDG 8 (Decent Work and Economic Growth), and SDG 1 (No Poverty) are also frequently flagged on SDG 10 activities.

Figure 11 - Interlinkages between SDG 10 and other SDGs in the reported data



Note: Percentages based on the number of activities reported in 2019 to the CRS.

SDG 10 presents several interlinkages with other SDGs. For example SDG 10.1 on income growth for the bottom 40% is linked to SDG1 on poverty reduction (particularly SDG 1.1 and 1.2). Many migration related activities that fall under target 10.7 will also be relevant to target 8.8 (on labour rights and working environments for migrants), and occasionally also target 8.7 (on forced and child labour and human trafficking). Target 10.6 on representation for developing countries in economic and financial institutions is closely linked to targets 16.7 and 16.8 on participatory decision making and participation of developing countries in global governance.

Related sectors and purpose codes

Activities that specifically support reduction of inequalities can be found in a wide range of sectors, most particularly in the sector of Other Social Infrastructure and Services (160), which include social protection, low cost housing and other basic social services. Some specific aspects included in SDG 10 could also be found in the sectors of Banking & Financial Services (240), Business & Other Services (250), Trade Policies and Regulations (330) and Refugees in Donor Countries (930). Activities to promote basic

education and basic health for all also aims to reduce inequalities, and could be linked in particular to target 10.2.

Table 29 - Main linkages between sectors, purpose codes and SDG 10

Codes	Name	Target	Type
112	Basic Education	10.2	Medium
122	Basic Health	10.2	Medium
150	Government & Civil Society	10.2, 10.3, 10.4	Mild
15114 (and 15116, 15155 and 15156)	Domestic revenue mobilisation (and sub item voluntary codes)	10.4	Strong
15150	Democratic participation and civil society	10.3	Medium
15151	Elections	10.3	Medium
15152	Legislatures and political parties	10.3	Medium
160	Other Social Infrastructure & Services	10.2, 10.3, 10.4	Medium
240	Banking & Financial Services	10.5	Medium
24050	Remittance facilitation, promotion and optimisation	10.3	Strong
330,331	Trade Policies & Regulations	10.a	Strong
930	Refugees in Donor Countries	10.7	Medium

Related Policy Markers

SDG 10, and in particular targets 10.1 to 10.4, is linked with the policy markers that focus on inclusiveness (i.e. gender equality, disability and democratic and inclusive governance). These targets set the objectives of reducing social and economic inequalities of vulnerable groups and supporting inclusion (including political inclusion), which are policy objectives also tracked by the aforementioned policy markers.

Table 30 - Main linkages between SDG 10 and policy markers

	IF a reported activity is	THEN
Gender	marked with the Gender Equality marker	it is likely to have a focus on SDG 10, particularly 10.1, 10.2, 10.3 and 10.4
	flagged with SDG 10.1, 10.2, 10.3 and 10.4.	it is likely to have gender equality objectives identified with the marker, if it includes a particular focus on women

Disability	marked with the Disability marker	it is likely to have a focus on SDG 10.2 and 10.3 (and possibly other targets)
	flagged with SDG target 10.2 or 10.3	it could be relevant to the disability marker if persons with disabilities are specified among those empowered, included or aided by the intervention
Democratic and Inclusive Governance	marked with the Governance marker	it is likely to contribute to SDG 10 if it promotes the reduction of inequalities and inclusive participation (in particular targets 10.2 and 10.3)
	flagged with SDG 10, particularly targets 10.2 and 10.3	it is likely to have democratic and inclusive governance objectives

Core contributions to multilateral institutions

As discussed in Section 5, core contributions to multilateral institutions (identified with development co-operation modality B02) can be reported with one or more SDGs, in coherence with these institutions' core mandates or budgetary priorities and, if data are available, with the SDG focus of their reported outflows (as shown in Table 9).

The multilateral institutions whose outflows show the most linkage with SDG 10 are:

- UN Peacebuilding Fund
- Asian Development Bank

However, these institutions have stronger links to other SDGs, that should be taken into account by reporters.

Challenges

In reporting SDG 10, the principle of direct impact is especially important. Many (if not most) development activities may aim to reducing inequalities (and poverty) in the long run, yet only those with inequality reduction (in one of the forms described in the SDG 10 targets) as a short to medium term goal should be flagged for the SDG.

Box 12. Examples of activities with a focus on SDG 10

Example 1: Shaping sustainable social change in eastern neighbourhood countries by strengthening social workers and their associations

Description: This supraregional project promotes the social well-being of needy groups by further developing and strengthening professional social work in Armenia, Azerbaijan, Georgia and Moldova. This goal is achieved through: a) professionalization and strengthening of associations as competence centres for social work, which can subsequently better support social organisations and associations in rural areas, e.g. through training and counselling; b) strengthening associations in their commitment to social policy and their work for disadvantaged groups and social justice. At the same time, dialogues between different stakeholders and interest groups at national and regional level are promoted.


Analysis: This project contributes to target 10.3 on equal opportunity, as well as 10.2 on economic inclusion.

Example 2: Migrant workers' rights in supply chains

Description: Enhancing Corporate Responsibility in Eliminating Slavery and Trafficking in Asia (CREST Project) , a five year project by IOM, aims to improve the conditions for migrant workers in Asia by strengthening the capacity of private sector actors' value chains in Asia, to recruit and hire in accordance with international praxis for ethical recruitment. The aim is to establish ethical recruitment practices so that that more migrating women and men have better access to safe recruitment channels and are not exposed to exploitation, violation or indebted when moving to seek work at another destination.

Analysis: This project contributes to target 10.7 on safe migration and mobility of people. It should also be flagged for SDG 8, since it contributes to the goal of decent work for all. Specifically, it would fall under targets 8.7 and 8.8 on ending trafficking and protecting labour rights for migrants. Lastly, the project should be flagged for target 5.2, since it aims to protect women in the workplace.

SDG 11 – Sustainable Cities and Communities

	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.

Overview

The objective of SDG 11—named Sustainable Cities and Communities—is to make cities and human settlements inclusive, safe, resilient and sustainable. This goal’s first seven targets cover intended

outcomes in housing, transport systems, urbanization, cultural and natural heritage, resilience to natural disasters, safe and green public spaces, and environmental impact of cities, while its three final targets highlight means of achieving these goals, namely regional and national development planning, inclusive policies for resource efficiency and disaster risk reduction, and support for least developed countries. Indicators for these targets include proportion of population in slums, proportion with access to transportation, ratio of land consumption rate to population growth rate, deaths and economic losses due to disasters, pollution levels, and proportion of financial support to LDCs that is allocated to constructing or retrofitting buildings. Progress on SDG 11 indicators is monitored by the UN-Habitat, UNESCO-UIS, UNDRR, DESA-UNSD, WHO, UNODC, and UNFPA.

The aims of SDG 11 and its targets are enshrined in various international frameworks and treaties. Most fundamentally, Article 25.1 of the Universal Declaration of Human Rights (1948) establishes the universal right to an adequate standard of living, including housing. More recently, the New Urban Agenda (NUA), adopted at the UN Conference on Housing and Sustainable Urban Development (Habitat III) in 2016 sets the guidelines for the UN system's urban engagements in the coming decades. While SDG 11 and the NUA are not formally linked, in practice they are closely intertwined. Meanwhile, target 11.b (and less explicitly, 11.5) relates closely to the Sendai Framework for Disaster Risk Reduction 2015-2030.

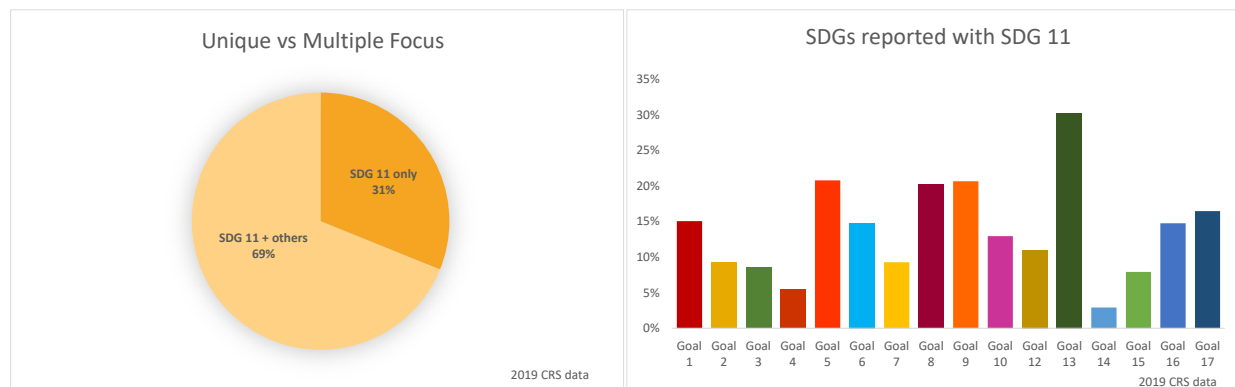
Progress towards SDG 11 will inevitably lead to progress in other aspects of the 2030 Agenda, particularly poverty and health, and will depend on progress towards goals such as clean energy and sanitation. Activities contributing to Sustainable Cities and Communities are found in a wide range of sectors, and should often be marked with one or more policy markers, as discussed in the following sections.

Linkages

Links to other SDGs in the reported data

SDG 11 projects are most frequently also reported under SDG 13 (Climate Change). They are also often flagged for SDG 5 (Gender Equality), SDG 8 (Decent Work and Economic Growth) and SDG 9 (Industry, Innovation and Infrastructure).

Figure 12 - Interlinkages between SDG 11 and other SDGs in the reported data



Note: Percentages based on the number of activities reported in 2019 to the CRS.

At the target level, 11.6 is closely related to targets 6.3, 12.4 and 12.5, as all deal with various aspects of waste management and its consequent environmental impact. There are also many interlinkages between SDG 11 targets and SDG 1 targets, such as between 1.2 and 11.1 (which both work to reduce the number of people living in poverty) and between 1.5 and 11.6 (which deal with the impact of disasters on the poor). Target 11.7 on safe, inclusive and accessible, green and public spaces is linked to targets 5.1 and 10.2 on inclusion, as well as 5.2 on gender-based violence (indicator 11.7.2 tracks proportion of victims of physical

or sexual harassment across various demographics). Transport system projects falling under target 11.2 will also likely be related to target 9.1 on sustainable regional and transborder infrastructure.

Related sectors and purpose codes

SDG 11 activities come from a wide range of sectors, which include Other Social Infrastructure & Services (160), Transport & Storage (210), General Environment Protection (410) and Disaster Prevention & Preparedness (720).

Table 31 - Main linkages between sectors, purpose codes and SDG 11

Codes	Name	Target	Type
14050	Waste management/disposal	11.6	Strong
160	Other social infrastructure and services	All	Medium
16030	Housing policy and administrative management	11.1	Strong
16040	Low-cost housing	11.1	Strong
16061	Culture and recreation	11.4	Strong
210	Transport & Storage	10.2	Medium
410	General Environment Protection	11.3 and 11.6	Medium
43030	Urban development & management	11.3	Strong
43060	Disaster Risk Reduction	11.5	Strong
740	Disaster Prevention & Preparedness	3 and 11.5	Mild and Strong

Related Policy Markers

SDG 11 covers a wide range of activities that promote inclusiveness, sustainability and resilience. As such, activities in support of SDG 11 are also likely to fall within the definition of the policy markers that track inclusive development (gender equality, disability and governance), the policy markers that track sustainability (particularly environment and climate change mitigation), and of the policy marker that tracks resilience (climate change adaptation). However this relation is not always strong. SDG 11's focus on urban areas limits its overlap with policy marker definitions to only specific cases.

Table 32 - Main linkages between SDG 11 and policy markers

	IF a reported activity is	THEN
	marked with the DRR marker	it is very likely to have a focus on SDG target 11.5 or 11.b

Disaster Risk Reduction	flagged with SDG target 11.5 or 11.b	it is very likely to have disaster risk reduction objectives identified with the marker
Climate Change Adaptation	marked with the Climate Change Adaptation policy marker	it is likely to be flagged for SDG 11, if it involves sustainable urbanization, environmental impact of cities, or municipal-level climate change adaptation policies
	flagged with SDG target 11	it is likely to have climate change adaptation objectives identified with the marker
Climate Change Mitigation	marked with the Climate Change Mitigation policy marker	it could be flagged for SDG 11, particularly targets 11.1, 11.2, 11.3, 11.a and 11.b, if it involves sustainable urbanization, environmental impact of cities, transport, or municipal-level climate change mitigation policies
	flagged with SDG target 11.1, 11.2, 11.3, 11.a or 11.b	it is could have climate change mitigation objectives identified with the marker
Environment	marked with the Environment marker	it could be flagged with SDG 11 or one of its targets if it involves sustainable urbanization and the environmental impact of cities
	flagged with SDG 11	it could have environmental objectives identified with the marker
Gender	marked with the Gender Equality marker	it is likely to promote SDG 11 (particularly SDG 11.1, 11.2, 11.3 and 11.7) if it promotes safe and inclusive human settlements
	flagged with SDG 11.1, 11.2, 11.3 and 11.7	it is likely to have gender equality objectives identified with the marker
Disability	marked with the Disability marker	it is likely to promote SDG 11 if it relates to accessibility and inclusivity of urban infrastructures, transport, or housing
	flagged with SDG target 11.1, 11.2, 11.3 and 11.7	it could be relevant to the disability marker if it includes a focus on accessibility for persons with disabilities
Democratic and Inclusive Governance	marked with the Governance marker	it could be flagged for SDG 11, particularly target 11.3, if it concerns participatory urban development
	flagged with SDG 11.3	it is likely to promote participatory development objectives identified with the governance marker

Core contributions to multilateral institutions

As discussed in Section 5, core contributions to multilateral institutions (identified with development co-operation modality B02) can be reported with one or more SDGs, in coherence with these institutions' core mandates or budgetary priorities and, if data are available, with the SDG focus of their reported outflows (as shown in Table 9).

Many multilateral institutions have mild links to SDG 11, but the only two with truly significant linkage are:

- UN Institute for Disarmament Research
- World Tourism Organisation

Box 13. Examples of activities with a focus on SDG 11

Example 1: Water research collaboration in the eastern Nile basin

Description: A research network will be set up with partners from Egypt, Ethiopia, Sudan and Sweden to address how climate change driven water hazards (floods and droughts) impact poor and vulnerable populations in communities in the eastern Nile basin countries. The result will provide guidance to policy and decision makers on how resilience can be strengthened in the affected communities.


Analysis: While this project is primarily related to climate change (and should thus be flagged for SDG 13), it also contributes directly and significantly to SDG 11, specifically target 11.6, on reducing the environmental impact of cities. It is also relevant for SDG 6.5 (integrated water management).

Example 2: Mobility And Logistics Multi-Donor Trust Fund

Description: The program provides technical assistance to governments in developing countries in support of efficient, well-managed, climate friendly transport, and means to enhance economic performance, create jobs and reduce the contribution of transport to greenhouse gas emissions. The main windows of operation are: (i) urban transportation; (ii) railways and intermodal shift; (iii) green transport; (iv) transport and logistics and functional corridors; (v) global agenda/sustainable mobility for all (SuM4All).

Analysis: This program contributes to target 11.2 on sustainable transport systems, as well as target 9.1 on sustainable regional and transborder infrastructure and SDG 13 (Climate Action).

SDG 12 – Responsible Consumption and Production

12 RESPONSIBLE CONSUMPTION AND PRODUCTION 	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.

Overview

The twelfth Sustainable Development Goal is to ensure sustainable consumption and production patterns. Sustainable Consumption and Production (also known as SCP) was defined by the Oslo Symposium in 1994 as “the use of services and related products, which respond to basic needs and bring a better quality of life while minimizing the use of natural resources and toxic materials as well as the emissions of waste and pollutants over the life cycle of the service or product so as not to jeopardize the needs of future generations”.¹⁹ The first target under SDG 12 is to implement the 10-Year Framework of Programmes on Sustainable Consumption and Production Patterns (10YFP), and SDG 12 as a whole is closely tied to this framework. The other ten targets cover the topics of sustainable management and use of natural resources, specifically reducing waste of all kinds (12.2-12.5); sustainable practices in private companies, public procurement and everyday lifestyles (12.6-12.8); technology and tools for SCP and sustainable tourism (12.a-12.b); and removing market distortions that encourage wasteful consumption (12.c).

Indicators for this SDG include: number of countries with SCP national action plans, material footprint, domestic material consumption, global food loss index, national recycling rate, number of companies publishing sustainability reports, and amount of fossil-fuel subsidies per unit of GDP. Many of these indicators are monitored by UN Environment, while others are monitored by FAO, UNESCO-UIS, IRENA, and UNWTO. UN Environment also serves as the secretariat of the 10YFP and facilitates the One Planet Network, a global community dedicated to implementing the 10YFP and achieving SDG 12.

SDG 12 is linked to other environmental SDGs as an enabler and facilitator. In other words, progress towards SDG 12 is often the means by which progress is made on goals such as SDG 13 (Climate Action), SDG 14 (Life Below Water) and SDG 15 (Life on Land). Sustainable consumption and production practices are also key to the SDG eligibility of projects working towards No Poverty, Zero Hunger, and Decent Work (SDGs 1, 2 and 8).

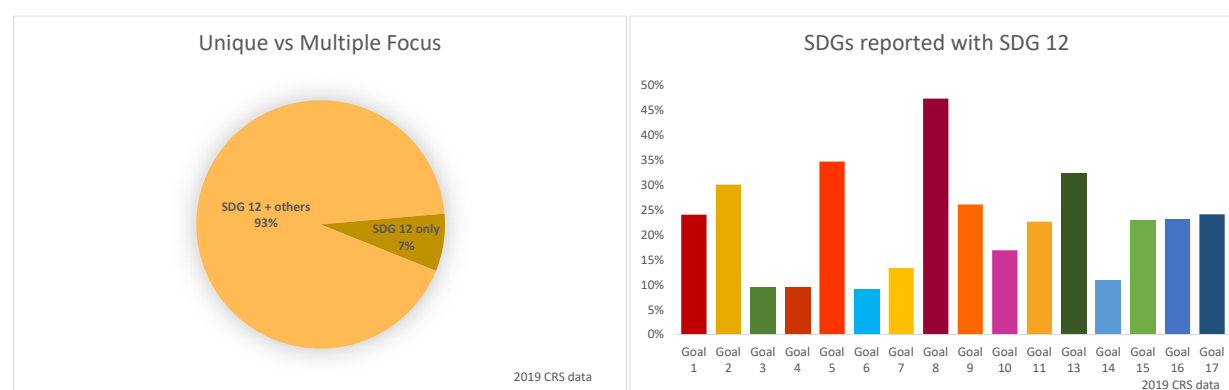
Linkages

Links to other SDGs in the reported data

Almost all projects reported under SDG 12 are reported under at least one other SDG. Nearly half of SDG 12 related projects are also flagged for SDG 8 (Decent Work), and there are also strong linkages with SDG 2 (Zero Hunger), SDG 5 (Gender Equality), SDG 9 (Industry, Innovation and Infrastructure) and SDG 13 (Climate Action).

¹⁹ United Nations Environment Programme (UNEP). (n.d.). Sustainable consumption and production policies. <https://www.unep.org/explore-topics/resource-efficiency/what-we-do/sustainable-consumption-and-production-policies>.

Figure 13 - Interlinkages between SDG 12 and other SDGs in the reported data



Note: Percentages based on the number of activities reported in 2019 to the CRS.

There are some logical links at the target level between SDG 12 and other SDG targets. For example, target 12.8 (on sustainability awareness) may have synergies with target 4.7 on education for sustainable development and target 13.3 on climate change education and awareness. Projects dealing with waste management are likely to fall under target 12.4 or 12.5 (depending on the type of waste), but will also be relevant to target 11.6 on environmental impact of cities and 6.3 on improving water quality by eliminating dumping. Finally, there are close links between target 12.b and target 8.9, both of which encourage sustainable tourism for job creation and culture promotion.

Related sectors and purpose codes

SDG 12 has strong linkages with some purpose codes that are specifically related to sustainable production and consumption, and it may also be relevant to activities in other sectors that include the production of goods and services, such as Business & Other Services (250), Agriculture, Forestry, Fishing (310) and Industry, Mining, Construction (320) and General Environment Protection (410).

Table 33 - Main linkages between sectors, purpose codes and SDG 12

Codes	Name	Target	Type
14050	Waste management/disposal	12.5	Strong
15125	Public procurement	12.7	Strong
25040	Responsible business conduct	12.6	Strong
310, 311, 312, 313	Agriculture, Forestry, Fishing	All	Mild
320, 321, 322, 323	Industry, Mining, Construction	All	Mild
410	General Environment Protection	All	Mild
41081	Environmental education/training	12.8	Strong
41082	Environmental research	12.a	Strong

43071	Food security policy and administrative management	12.3	Strong
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Related Policy Markers

In the reported data, SDG 12 is not strongly associated with any policy marker (See above). There are however some logical linkages between SDG 12 and the policy markers on environmental matters and nutrition.

Table 34 - Main linkages between SDG 12 and policy markers

	IF a reported activity is	THEN
Environment	marked with the environment marker	it could be flagged with SDG 12 if it is related to sustainable consumption and production
	flagged with SDG 12, in particular 12.1, 12.2, 12.4, 12.5, 12.6 and 12.7	it is very likely to have environment objectives identified with the marker
Biodiversity	marked with the biodiversity policy marker	it could be flagged with SDG 12 if biodiversity is addressed in the context of sustainable production
	flagged with SDG target 12, in particular 12.1, 12.2, 12.4, 12.5, 12.6 and 12.7	it could have biodiversity objectives identified with the marker, if progress towards more sustainable production patterns also serves to protect biodiversity.
Climate Change Mitigation	marked with the climate change mitigation policy marker	it could be flagged with SDG 12 if it is related to sustainable consumption and production
	flagged with SDG 12 or one of its targets, especially 12.1, 12.2, 12.4, 12.5, 12.6 and 12.7	it could have climate change mitigation objectives identified with the marker
Climate Change Adaptation	marked with the climate change adaptation policy marker	it could be flagged with SDG 12 if it is related to sustainable consumption and production
	flagged with SDG 12 or one of its targets, especially 12.1, 12.2, 12.4, 12.5, 12.6 and 12.7	it could have climate change adaptation objectives identified with the marker
Nutrition	marked with the nutrition marker	it could be flagged with SDG 12.3 if related to food waste
	marked with SDG 12.3	It is likely to have nutrition objectives identified with the marker

Core contributions to multilateral institutions

As discussed in Section 5, core contributions to multilateral institutions (identified with development co-operation modality B02) can be reported with one or more SDGs, in coherence with these institutions' core mandates or budgetary priorities and, if data are available, with the SDG focus of their reported outflows (as shown in Table 9).

The multilateral institutions whose outflows show the most linkage with SDG 12 are:

- Global Environment Facility

- Climate Investment Funds
- World Tourism Organisation
- Asian Development Bank

However, none of these organisations mark more than 45% of their activities for SDG 12, and reporters should be aware that each of them have stronger links to other SDGs. Thus we cannot recommend an automatic SDG 12 classification for core contributions to these funds, though reporters are invited to make their own assessments.

Challenges

Sustainable consumption and production elements may be found in almost any type of project, however SDG 12 should be flagged only when there is direct contribution to the sustainability of supply chains and disposal systems. Discerning eligible SDG 12 activities will thus require close attention to the guidelines on direct and significant impact, as well as the distinction between short-term outcomes and long-term objectives.

Box 14. Examples of activities with a focus on SDG 12

Example 1: *The Future We Want - Communities for Sustainable Development*

Description: This project aims to raise awareness of sustainable use of natural resources, especially forests. It aims to make European citizens and local authorities aware of the global impact of their daily consumption patterns (e.g. buying beef, wood, fuel, etc.). The project aims to strengthen a partnership between municipalities and educational institutions in Austria with the indigenous peoples in Amazonia and inform the target groups about global interrelationships and the importance of sustainable use.


Analysis: This project is perhaps primarily an educational program, falling under target 4.7 on education for sustainable lifestyles. But it also contributes directly and significantly to target 12.8 on awareness for sustainable development. It is also relevant to target 17.14 on policy coherence for sustainable development.

Example 2: *Combating labour exploitation in the supply chain*

Description: Existing quality labels and multi-stakeholder initiatives will be examined for their potential to prevent and combat human trafficking and labour exploitation along the value chain.

Analysis: Even from this brief description, one can see that this project will contribute to SDGs 12 and 8. In this case, SDGs 8 and 12 are essentially two sides of the same coin. Quality labels aid in sustainable consumption, which in turn helps ensure better work conditions in supply chains. The project should be flagged specifically for target 12.6 on encouraging corporate sustainable practices, and targets 8.7 and 8.8 on human trafficking and labour rights.

SDG 13 – Climate Action

	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.

Overview

SDG 13 sets the goal of taking urgent action to combat climate change and its impacts. This straightforward though ambitious goal has just 5 targets, addressing resilience and adaptive capacity, climate change policy, climate education and awareness, mobilisation of funds, and climate change planning capacity of LDC and SIDS. The SDG Agenda acknowledges that the UNFCCC is the primary international, intergovernmental forum for negotiating the global response to climate change and setting the global objectives in this area. While climate change adaptation has a dedicated target (13.1), climate change mitigation is embedded in target 13.a on mobilising USD 100 billion annually to support mitigation and adaptation action and more generally at the goal level.

Indicators for these targets include deaths from climate disasters, number of countries with national adaptation plans, prevalence of Global Citizenship Education (GCED) and Education for Sustainable Development (ESD) in education systems and policies, amounts mobilised towards \$100 billion commitment, and number of LDCs and SIDS that receive specialized support for climate change-related planning and management. These indicators are monitored by custodian agencies such as the UN International Strategy for Disaster Reduction, the UN Nations Framework Convention on Climate Change (UNFCCC), UNESCO-UIS, and the OECD.

The climate action goals of SDG 13 are closely connected to the commitments taken in the UNFCCC context. Target 13.1 is also linked to the Sendai Framework for Disaster Reduction, particularly through indicator 13.1.2 on the number of countries that adopt and implement national disaster risk reduction strategies in line with the Sendai Framework. Indicator 13.1.3 (on the proportion of local governments adopting risk reduction strategies in line with national strategies) should also be aligned with the Sendai

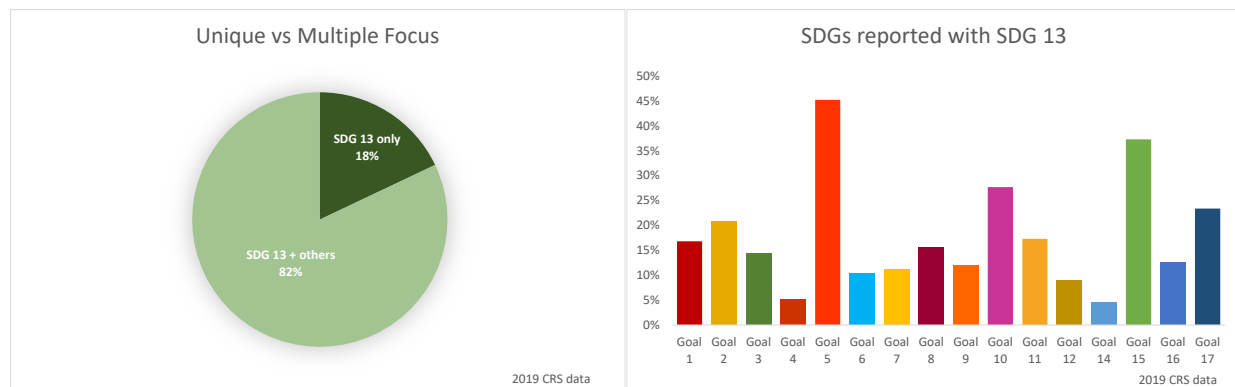
Framework. The Green Climate Fund (GFC) is the largest climate fund dedicated to support developing countries improve their climate resilience and reduce their emissions.

Linkages

Links to other SDGs in the reported data

In the reported data, the goals most often reported with SDG 13 are SDG 5 (Gender Equality) and SDG 15 (Life on Land), followed by SDG 10 (Reduced Inequalities) and SDG 17 (Partnerships for the Goals). It may appear surprising that SDG 14 (Life Below Water) is only reported for a small percentage of SDG 13 activities, yet this is likely due simply to the high volume of Climate Action projects from non-marine sectors. As seen in the following section, the intersection of these two SDGs accounts for a significant percentage of SDG 14 activities.

Figure 14 - Interlinkages between SDG 13 and other SDGs in the reported data



Note: Percentages based on the number of activities reported in 2019 to the CRS.

Many activities in the energy sector, primarily contributing to SDG 7 (Clean Energy), will also contribute to SDG 13, as renewable energies and energy efficiency are essential to achieve the climate goals. SDG 12 (Responsible Consumption & Production) is similarly related to SDG 13. Target 13.3 on climate change education and awareness has a logical link with 12.8 (on sustainability awareness), as well as target 4.7 on education for sustainable development.

Related sectors and purpose codes

Climate change is particularly cross-sectoral, as activities in almost any sector could contribute to climate change adaptation or mitigation. Although in some cases specific purpose codes identify technologies and activities that are clearly adaptation or mitigation focused, the climate change contribution depends also on the technical implementation modalities of the activities supported. For example, a housing project could contribute to climate change mitigation and adaptation, if it prioritises energy efficiency and climate resilience capacity. This level of information is not generally available in the CRS purpose code taxonomy.

Overall, activities in the Energy sector (230) are particularly relevant for climate change mitigation, but climate action activities are also found in other economic sectors such as Transport (210), Agriculture, Forestry, Fishing (310) and Industry, Mining, Construction (320). Many climate change adaptation activities are also linked to Water supply and sanitation (140) and Agriculture, Forestry, Fishing (310). Finally, activities in the sector of General Environment Protection (410) are likely to support climate actions in most cases.

Table 35 - Main linkages between sectors, purpose codes and SDG 13

Codes	Name	Target	Type
21030	Rail Transport	All	Strong
23183	Energy conservation and demand-side efficiency	All	Strong
232	Energy generation, renewable sources	All	Strong
23642	Electric mobility infrastructures	All	Strong
32173	Modern biofuels manufacturing	All	Strong
410	General Environment Protection	All	Strong

Related Policy Markers

SDG 13 has strong linkages with the Rio markers on climate change mitigation and adaptation, and also with the other environmental markers and the Disaster Risk Reduction marker. While in many cases the SDG 13 is reported together with the gender equality policy marker, there is no inherent overlap in their definitions, despite target 13.b including a focus on women. Therefore the concomitant reporting of SDG 13 and the gender equality marker – which is certainly possible – should be evaluated on a case by case basis.

Table 36 - Main linkages between SDG 13 and policy markers

	IF a reported activity is	THEN
Climate Change Mitigation	marked with the Climate Mitigation policy marker	it is very likely to have a focus on SDG 13.2, 13.3, 13.a or 13 (goal level)
	flagged with SDG 13, particularly target 13.2, 13.3, 13.a	it is very likely to have climate change mitigation objectives, if the action contributes to the objective of stabilisation of greenhouse gas (GHG) concentrations in the atmosphere
Climate Change Adaptation	marked with the Climate Adaptation policy marker	it is very likely to have a focus on SDG 13 (all targets)
	flagged with SDG 13,	it is very likely to have climate change adaptation objectives, if the actions intend to reduce vulnerability of human or natural systems to the current and expected impacts of climate change
Disaster Risk Reduction	marked with the DRR marker	it is likely to contribute to SDG 13, particularly if it involves climate change adaptation
	flagged with SDG 13.1 or 13.b	it is likely to have disaster risk reduction objectives identified with the marker, if it concerns reducing the risks of climate change-related disasters
	marked with the Desertification policy marker	it is likely to have a focus on SDG 13

Desertification	flagged with SDG 13	it could have desertification policy objectives identified with the marker
Environment	marked with the Environment marker	it could be flagged with SDG 13 or one of its targets
	flagged with SDG 13 or one of its targets	it is likely to have environment objectives identified with the marker
Biodiversity	marked with the Biodiversity policy marker	it could be flagged with SDG 13 if it is related to climate action policies, education or awareness
	flagged with the SDG 13	it could be relevant to the biodiversity marker

Core contributions to multilateral institutions

As discussed in Section 5, core contributions to multilateral institutions (identified with development co-operation modality B02) can be reported with one or more SDGs, in coherence with these institutions' core mandates or budgetary priorities and, if data are available, with the SDG focus of their reported outflows (as shown in Table 9).

Several multilaterals have a 100% coherence with SDG 13, and any core contributions to these should be marked for SDG 13:

- Adaptation Fund
- Climate Investment Funds
- Green Climate Fund
- Nordic Development Fund

Other multilaterals with strong links to SDG 13 are:

- Global Environment Facility
- Asian Development Bank
- Inter-American Development Bank
- Asian Infrastructure Investment Bank
- Global Green Growth Institute
- International Fund for Agricultural Development

Challenges

Despite the linkages between SDG 13 and activities in other sectors, particularly the environment, it should be highlighted that environment related projects do not necessarily fall under SDG 13. For example, a project that protects indigenous plants from invasive species would be marked for SDG 15 (and possibly SDG 2 if the concerned plants are also food sources), but not for SDG 13 as neither the problem nor the solution are related to climate change. However, a project that helps develop crop varieties with more resilience to the changing climate would be relevant to both SDG 15 and SDG 13.

Box 15. Examples of activities with a focus on SDG 13

Example 1: Mekong Urban Flood Proofing and Drainage Program

Description: Implemented by the Deutsche Gesellschaft für Internationale Zusammenarbeit, the Mekong Urban Flood Proofing and Drainage Program (Vietnam) aims to strengthen national capacities as well as standards and policies in the field of urban resilience, and to increase the resilience to adverse climate change related events of three selected cities.

Analysis: As this project aims to strengthen national policies, it should be marked for SDG target 13.b on integrating climate change measures into national policies, strategies and planning. Furthermore, since it also directly improves resilience for selected cities, it should also be marked for target 13.1 (strengthen resilience and adaptive capacity). Although it involves strengthening national capacities, which normally falls under SDG 13.b, it should not be marked for this target as Vietnam is neither an LDC nor a small island developing state. The project is also relevant to target 11.5 on reducing deaths, economic losses, and other impacts of disasters and 11.b on aligning cities with the Sendai Framework for Disaster Risk Reduction.

Example 2: Ecovillage project for the Taung Yo ethnic minority group in Shan State Myanmar

Description: The project is largely aimed at sustainable development of the village through three modules: green housing (electric power, water resources), green education (environmental education), and green business (income increase through green job).


Analysis: This project contributes directly and significantly to target 13.1 on resilience and adaptive capacity. Although SDGs 14 and 15 are closely related to climate action, neither are directly relevant for this project. SDG 11.b on aligning cities with the Sendai Framework for Disaster Risk Reduction could be relevant to this project, as could SDG 7.b on sustainable energy infrastructure.

Example 3: Support to the Coffee and Climate Initiative on Improved Use of Pesticides

Description: This project by the Swedish Chemicals Agency (KemI) aims to strengthen coffee farmers' knowledge about chemicals and of the risks of using pesticides in farming. It also aims to work with different actors to strengthen their knowledge and understanding of the coffee and climate initiative and merge them with the institution responsible for pesticides approvals in the country (Tropical Pesticides Research Institute, TPRI) to improve their work through trainings on risk assessments, risk management (including classification and labelling, legal issues, enforcement and awareness raising).

Analysis: Though this target has a very specific target (pesticides in coffee farming in developing countries), it is part of a larger initiative to improve the climate impact and the resilience of the coffee growing industry. It should be marked for SDG target 13.3, as it works through education and awareness raising, as well as 13.b, since it involves climate-change related management in least developed countries. It is also relevant to SDG 12.4 on environmentally sound management of chemicals.

SDG 14 – Life Below Water

	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.
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.

Overview

The fourteenth Sustainable Development Goal, named Life Below Water, is to conserve and sustainably use the oceans, seas and marine resources for sustainable development. Its targets set the goals of reducing ocean acidification and marine pollution, conserving marine and coastal ecosystems, and regulating fishing (both by ending subsidies to overfishing and supporting small scale fishers). It also sets targets of increasing relevant scientific knowledge and enforcing international sea law. Each target has just one indicator, which include marine pollution and ocean acidification levels, coverage of protected areas in relation to marine areas, sustainable fisheries as a proportion of GDP, and proportion of total research budget allocated to marine technology.

The principles of SDG 14 are enshrined in various international agreements, such as the Convention on Biological Diversity (CBD), the United Nations Framework Convention on Climate Change (UNFCCC), and the United Nations Convention to Combat Desertification (UNCCD). Progress on SDG 14 indicators is measured by several custodian agencies, namely UN Environment for indicators 14.1.1, 14.2.1 and 14.5.1 (this last jointly with the International Union for Conservation of Nature); Intergovernmental Oceanographic Commission of UNESCO for 14.3.1 and 14.a.1; FAO for 14.4.1, 14.6.1, 14.7.1 and 14.b.1; and the UN Secretariat Division for Ocean Affairs and the Law of the Sea for 14.c.1.

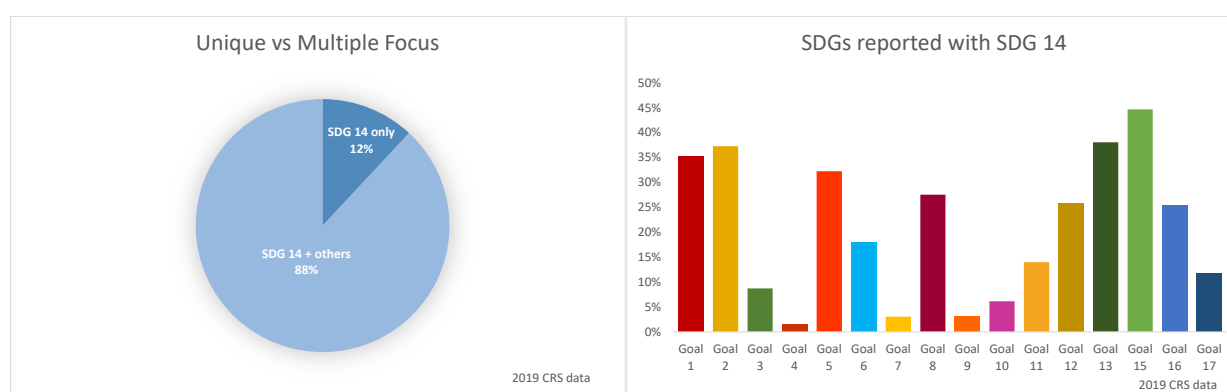
In order to be marked as contributing to SDG 14, an activity should contribute positively to conservation and sustainable use of oceans, seas or marine resources, rather than merely mitigating its own negative environmental impact. This distinction may be particularly difficult to determine in the case of fishery projects, as the goals of supporting small scale fishers and preserving marine ecosystems may at times come into conflict.

Linkages

Links to other SDGs in the reported data

The most significantly linked SDG marker with SDG 14 is SDG 15 (Life on Land), followed by SDG 13 (Climate Action), SDG 2 (Zero Hunger) and SDG 1 (No Poverty).

Figure 15 - Interlinkages between SDG 14 and other SDGs in the reported data



Note: Percentages based on the number of activities reported in 2019 to the CRS.

Marine ecosystems are highly important not only to Climate Action (i.e. target 13.1) but also to food security and poverty, as many people depend on marine related industries for income and food. Progress on SDG 14 may also contribute to targets 1.5 (climate resilience of the poor), 2.1 (food security), and 2.3 (productivity and income of small-scale food producers). Activities under target 14.b are also likely to contribute to SDG 8 (Decent Work). There are synergistic links with SDG 6 (Clean Water), particularly on

the subjects of pollution and waste in water sources, as well as preservation of water ecosystems (targets 14.2 and 6.6.).

Despite these positive interlinkages, SDG 14 also presents some trade-offs with goals related to social justice. For example, extending a Marine Protected Area (target 14.5) may have negative economic impacts on the people who relied on that area for their income, and particularly on women (as women are often left out of the organisation and management of MPAs, despite being active in marine industries)²⁰.

Related sectors and purpose codes

As with other environment-related SDGs, the effective contribution of an activity to SDG 14 depends not only on the sector the activity is intended to support, but, perhaps more importantly, on the modalities of implementation and the specific objectives of each activity and should be assessed on a case by case basis. For example, activities in the Fishing (313) or in Water Supply & Sanitation (140) sectors could have positive or negative impacts on life below water, while activities that support General Environment Protection do not necessarily deal with SDG 14, but might support other environmental SDGs such as SDG 13 or 15.

Table 37 - Main linkages between sectors, purpose codes and SDG 14

Codes	Name	Target	Type
14015	Water resources conservation (including data collection)	14.1	Medium
14050	Waste management/disposal	14.1	Strong
313	Fishing	14.4	Mild
410	General Environment Protection	All	Strong

Related Policy Markers

SDG 14 is closely linked with the environmental markers on bio-diversity and environment, climate change adaptation and, to a lesser extent, climate change mitigation. Activities that are marked with those markers and that support the conservation of marine and coastal ecosystems, sustainable use and conservation of ocean resources, prevention of water pollution and related activities are certainly also supporting SDG 14. At the same time, activities that support SDG 14 are very likely to be eligible for one or more of the environmental markers, depending on the specific characteristics of the reported activity.

Some linkages exist between activities marked for SDG 14 and for the climate change mitigation marker, but these should be assessed case by case. One special case is target 14.3 on ocean acidification. This phenomenon is a large scale global consequence of the increasing concentration of CO₂ in the atmosphere, which in turn is absorbed by the oceans. While a linkage between climate change mitigation and ocean acidification exists, activities that support mitigation should not be automatically flagged with target 14.3, because of the scale and timeframe of the processes involved (a climate change mitigation

²⁰ See Kirsty L. Nash, Jessica L. Blythe, et al, "To Achieve a Sustainable Blue Future, Progress Assessments Must Include Interdependencies between the Sustainable Development Goals", One Earth, Volume 2, Issue 2, 2020. 161-173. <https://doi.org/10.1016/j.oneear.2020.01.008>.

activity does not contribute directly or significantly to reducing ocean acidification) and because the target focuses specifically on reducing the impact of ocean acidification, rather than the reducing the degree of ocean acidification itself.

While linkages with other markers are also possible (for example with gender equality or governance) these are not intrinsic but will depend instead on the specific project, its specific objectives and modalities of implementation.

Table 38 - Main linkages between SDG 14 and policy markers

	IF a reported activity is	THEN
Environment	marked with the Environment marker	it is very likely to be flagged with SDG 14 or one of its targets if the activity pertains to oceans, seas or marine resources
	flagged with SDG 14 or one of its targets	it is very likely to have environment objectives identified with the marker
Biodiversity	marked with the biodiversity policy marker	it is very likely to be flagged with SDG 14 or one of its targets if the activity pertains to oceans, seas or marine resources
	flagged with SDG 14	it is very likely to have biodiversity objectives identified with the marker
Climate Change Adaptation	marked with the Climate Adaptation policy marker	it could be flagged with SDG 14 if the climate adaptation actions involve ocean conservation and sustainability, protection of coastal areas.
	flagged with SDG 14, particularly targets 14.2, 14.3, 14.5.	it is likely to have climate change adaptation objectives identified with the marker

Core contributions to multilateral institutions

As discussed in Section 5, core contributions to multilateral institutions (identified with development co-operation modality B02) can be reported with one or more SDGs, in coherence with these institutions' core mandates or budgetary priorities and, if data are available, with the SDG focus of their reported outflows (as shown in Table 9).

The multilateral institutions whose outflows show the most linkage to SDG 14 are:

- Global Environment Facility
- World Tourism Organisation

However, reporters should be aware that neither of these organisations reports more than a quarter of its outflow activities under SDG 14, and both have stronger links to other SDGs.

Challenges

Inland freshwater protection is included in SDG 15 (see SDG 15.1) rather than SDG 14, but protection from pollution from inland activities, which typically is transported by rivers, is under SDG 14.1, so it is not always easy to discern whether activities that protect inland freshwater should be classified under SDG 14, SDG 15, or both. If upstream river conservation and pollution control also directly benefit downstream marine ecosystems, which is indeed often the case, the activities could be marked for both SDGs.

As with other environmental SDGs, there could be trade-off between SDG 14 and economic activities in marine areas (or on land). It is important that activities are identified with SDG 14 if a positive contribution to the goal is a direct consequence of the action, while merely avoiding a negative impact would not suffice for identifying an activity for SDG 14. Furthermore, particular attention should be made to assure that economic activities (such as fisheries, but also industries, urban developments) do not actually have negative impacts to SDG 14, following the principle of *do not harm* (Section

3. Do not harm other SDGs).

Box 16. Examples of activities with a focus on SDG 14

Example 1: Mangrove Forest Environmental Friendly Aquaculture Project in the Philippines

Description: Fishermen and local people will participate to the mangrove forest environment friendly aqua-culture and establish a sustainable income source.


Analysis: This project on concerning mangrove forests in the Philippines is linked both to SDG 14 and SDG 15 (Life on Land) due to the nature of the mangrove ecosystem in coastal areas. The activity would also most likely contribute to climate change adaptation and therefore marked for SDG 13.

Example 2: Support to the Coast Guard Organization: Network of Navigation Visual Equipment in Sao Tome and Principe

Description: Restoration and modernization of the lighthouses system of the archipelago, according with international quality levels. Technical assistance and training. The lighthouses are a security equipment for navigation in general mainly commercial ships and fishing boats.

Analysis: The recipient of this aid is Sao Tome and Principe, and the project concerns their fishing industry and other marine resources, so this activity should be marked for target 14.7 on increasing economic benefits to small island developing states. It could also be marked for target 12.2 on sustainable use of natural resources.

SDG 15 – Life on Land

	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.

Overview

The fifteenth goal of the 2030 Agenda is to protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation

and biodiversity loss. The targets set for this goal address conservation, restoration and management of various types of land ecosystems (15.1-15.4); habitats, biodiversity, poaching, invasion, and economic benefits related to wildlife and genetic resources (15.5-15.8); government awareness and incorporation of ecosystem and biodiversity values (15.9); and mobilisation of resources and global support for the other targets (15.a-15.c). Indicators for SDG 15 include share of forest area, phosphate levels in rivers, Red List Index, Mountain Green Cover Index, and ODA and public expenditure on conservation. There are close links between SDG 15 (particularly 15.9 and 15.5) and the Aichi Biodiversity Targets of the Strategic Plan for Biodiversity 2011-2020. Target 15.6 on promoting fair and equitable sharing of genetic resource benefits is closely aligned with the principles of the International Treaty on Plant Genetic Resources for Food and Agriculture (2004), as well as the Nagoya Protocol on Access and Benefit Sharing (2010).

The custodian agencies involved in progress towards and reporting on the SDG 15 targets and indicators are the FAO, UN Environment, the UN Convention to Combat Desertification, the International Union for Conservation of Nature, the Convention on Biological Diversity, the UN Office and Drugs and Crime, the Convention for International Trade in Endangered Species, and the OECD.

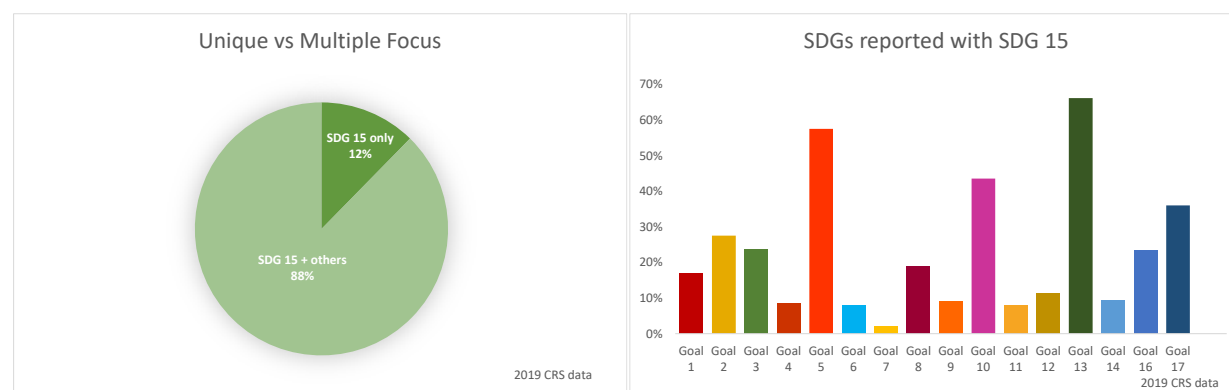
SDG 15 is closely intertwined with many other sustainable development goals, particularly SDG 13 and 14 (Climate Action and Life Below Water) and also has close links with several policy markers, as discussed in the following sections.

Linkages

Links to other SDGs in the reported data

Approximately 65% of projects reported under SDG 15 are also reported under SDG 13 (Climate Action). There is also significant co-reporting with Goal 5 (Gender Equality), Goal 10 (Reduced Inequalities), and Goal 17 (Partnership for the Goals).

Figure 16 - Interlinkages between SDG 15 and other SDGs in the reported data



Note: Percentages based on the number of activities reported in 2019 to the CRS.

There are several logical links between SDG 15 and other SDGs. Besides SDG 5, 10 and 13, with whom there is considerable co-reporting, logical links exist with other SDGs such as SDG 14 (Life Below Water), SDG 6 (Clean Water and sanitation), SDG 11 (Sustainable Cities) and SDG 12 (Sustainable Consumption). Target 2.5 on genetic diversity of seeds is also interlinked with target 15.5 on biodiversity.

Related sector and purpose codes

SDG 15 eligible projects are most often found in the sector of General Environment Protection (410), followed by Agriculture, Forestry, Fishing (310). Activities in other sectors could also present linkages with

SDGs. A significant number of SDG 15 related projects occur under Other Multisector (430), particularly in purpose codes **43040 Rural development**, **43071 Food security policy and administrative management**, and **43081 Multisector education/training**, although in those cases the linkage is more incidental (meaning that a share of activities reported in those sector in 2019 happened to also support SDG 15) rather than intrinsic (meaning that these purpose codes identify activities that are likely to support SDG 15).

Table 39 - Main linkages between sectors, purpose codes and SDG 15

Codes	Name	Target	Type
14015	Water resources conservation (including data collection)	15.1	Medium
14050	Waste management/disposal	15.1	Strong
311, 312	Agriculture and Forestry	All	Medium
410	General Environment Protection	All	Strong

Related Policy Markers

SDG 15 is closely interrelated with the environmental policy markers, in particular biodiversity, environment and climate change adaptation, but also desertification (for which there is a dedicated target). It is often also associated with disaster risk reduction and nutrition. Climate change is certainly one of the major causes of bio-diversity loss, as this linkage is in most cases indirect, the climate change mitigation marker is not considered strongly linked to SDG 15. Activities that support climate change mitigation do not contribute per-se to SDG 15 as a consequence of their mitigation of GHGs emissions alone, but they can have dual benefits if designed to do so (for example, a project of reforestation could support both SDG 15 and SDG 13, but solar energy power plants do not typically contribute to SDG 15).

Table 40 - Main linkages between SDG 15 and policy markers.

	IF a reported activity is	THEN
Environment	marked with the environment marker	it is very likely to be flagged with SDG 15 or one of its targets, if the activity supports terrestrial ecosystems, including inland freshwater
	flagged with SDG 15	it is very likely to have environment objectives identified with the marker
Desertification	marked with the desertification policy marker	the activity is very likely to have a focus on SDG 15.3 (and possibly other targets)
	flagged with SDG 15.3	it is very likely to have desertification policy objectives that can be identified with the marker
Biodiversity	marked with the biodiversity policy marker	it is very likely to be flagged with SDG 15 or one of its targets, if the activity supports terrestrial ecosystems, including inland freshwater
	flagged with SDG 15.	it is very likely to have biodiversity objectives identified with the marker

Climate Change Adaptation	marked with the climate change adaptation marker	it could be flagged with SDG 15 if the climate adaptation actions involve land degradation, forest management, desertification, or other sustainable land use issues
	flagged with SDG 15 or one of its targets, especially 15.1 to 15.5	it is likely to have climate change adaptation objectives identified with the marker

Core contributions to multilateral institutions

As discussed in Section 5, core contributions to multilateral institutions (identified with development co-operation modality B02) can be reported with one or more SDGs, in coherence with these institutions' core mandates or budgetary priorities and, if data are available, with the SDG focus of their reported outflows (as shown in Table 9).

Some multilateral institutions have sizable outflows marked for SDG 15 (namely Global Environment Facility, International Fund for Agricultural Development, and Nordic Development Fund), but each of these institutions also reports activities with several other SDGs. On the basis of the reported activities, and of the mandate of the institutions it is suggested to mark SDG 15 on core contribution to the following:

- Global Environment Facility

Challenges

- As with other environmental SDGs, the activities should be marked with SDG 15 if they positively contribute to the goal, and not if they just mitigate their own negative impacts
- Inland freshwater protection is included in SDG 15 (see SDG 15.1) rather than SDG 14, but protection from pollution from inland activities, which typically is transported by rivers, is under SDG 14.1 so it is not always easy to discern activities that protects inland freshwater under SDG 14, SDG 15, or both. If upstream river conservation and pollution control directly benefits also downstream marine ecosystems, which is often the case, the activities could be marked for both SDGs.

Box 17. Examples of activities with a focus on SDG 15

Example 1: Support for Fruit and Vegetable Production in Moldova

Description: The project aims at improvement of food security and the living standards of small and medium-sized farmers in Moldova. Selected cooperatives are trained in agricultural processing and business; they receive equipment needed for the preservation and initial processing of fruit and vegetables.

Analysis: While this project's long-term goal is food security, which would fall under SDG 2, its impact in the immediate term is on the ability of small-scale farmers to access and profit from genetic resources, thus contributing to target 15.6.

Example 2: Panthera Program

Description: The goal of this program is build international capacity and transnational networks to stop the trafficking of big cats. This will be done by addressing gaps in the field and by connecting transnational networks and building international capacity. Panthera is a not-for-profit organisation devoted to the conservation of the world's 40 wild cat species and their landscapes.

Analysis: This activity contributes to targets 15.7 and 15.c on combatting trafficking and poaching. It could also be marked for target 16.3 on protecting the rule of law, and SDG 17 (Partnership for the Goals).

SDG 16 – Peace, Justice and Strong Institutions

	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.

Overview

SDG 16 is dedicated to the promotion of peaceful and inclusive societies for sustainable development, the provision of access to justice for all, and building effective, accountable institutions at all levels. The twelve targets under this goal cover the topics of violence, death and abuse (16.1-16.2); rule of law, corruption, and transparency (16.3-16.6); participatory governance both within and between countries (16.7-16.8); legal identity, public information, and other fundamental freedoms (16.9-16.10); and national institutional capacity, laws and policies for preventing violence and for sustainable development. Indicators for this goal include homicide and other crime rates, government expenditure on law courts, perceived independence

of justice systems, proportion of minorities (sex, age, disability, race) employed in local and national institutions, corruption perception, and confidence in institutions. These and other indicators are monitored by UNODC, WHO, OHCHR, UNICEF, UNDP, UNCTAD, UNODA, World Bank, IPU, DESA, UNESCO and the OECD.

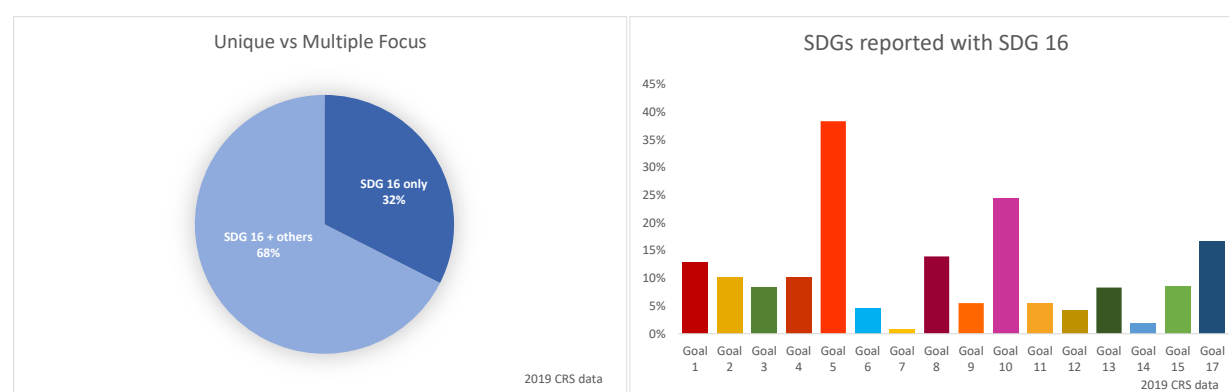
SDG 16 (particularly target 16.a) promotes alignment of national institutions with the 1993 Principles Relating to the Status of National Institutions (Paris Principles). It is also strongly related to the goals of the United Nations Human Rights Treaty System, especially the International Covenant on Civil and Political Rights (1966). Target 16.2 is linked to the International Convention for the Protection of All Persons from Enforced Disappearance (2006), and both target 16.2 and target 16.9 are linked to the Convention on Rights of the Child (1989). SDG 16 also relates closely to the policy marker on Democratic and Inclusive Governance. Public access to information (target 16.10) is supported and monitored by UNESCO.

Linkages

Links to other SDGs in the reported data

The goal most often marked in conjunction with SDG 16 is SDG 5 (Gender Equality), followed by SDG 10 (Reduced Inequalities), SDG 17 (Partnership for the Goals) and SDG 8 (Decent work and economic growth).

Figure 17 - Interlinkages between SDG 16 and other SDGs in the reported data



Note: Percentages based on the number of activities reported in 2019 to the CRS.

Working towards more inclusive societies and institutions entails reducing inequalities, whether gender-based or otherwise—hence the strong correlation with SDGs 5 and 10. Targets 16.1, 16.2 also have a strong link to SDG 5, since women and girls are the most frequent victims of trafficking and many forms of violent crime. Improved rule of law, reduction of corruption and increased transparency all help economies and industries to grow and prosper, which is why we often see SDG 16 reported with SDGs 8 and 9. SDG 16 is linked to SDG 13 on climate action more indirectly, in that strong, responsive national institutions are vital in the fight against climate change.

Related sectors and purpose codes

SDG 16 projects can be found in a very broad range of sectors, as nearly all industries interact in some way with institutions and are affected in some way by corruption or violence. The strongest link, both in theory and in practice, is with the sectors of Government & Civil Society (151) and Conflict, Peace and Security (152). Other activities that are likely to have a focus on SDG 16 include monetary institutions (24020) and budget support operations (51010), as indicated in the table below.

Table 41 - Main linkages between sectors, purpose codes and SDG 16

Codes	Name	Target	Type
150, 151, 152	Government & Civil Society	All	Strong
15110	Public sector policy and administrative management	16.6, 16.7	Strong
15113	Anti-corruption organisations and institutions	16.5	Strong
15130	Legal and judicial development	16.3, 16.1	Strong
15150	Democratic participation and civil society	16.7	Strong
15160	Human rights	16.2, 16.3	Strong
15170	Ending violence against women and girls	16.1	Strong
152	Conflict, Peace & Security	16.1, 16.2	Strong
16063	Narcotics control	16.1, 16.4, 16.5	Medium
24020	Monetary institutions	16.4, 16.6, 16.8	Medium
51010	General budget support-related aid	16.6	Mild

Related Policy Markers

SDG 16 has strong linkages with the policy markers that track support to inclusive institutions and inclusion. In particular, the policy marker on democratic and inclusive governance has strong linkages with SDG 16, meaning that activities identified with the marker are very likely to support SDG 16, and vice versa. The goal has also a strong linkage with the markers on disability inclusion and gender equality, with strong linkages in particular on target 16.1 (violence), 16.7 (democratic participation) and 16.b (non-discriminatory laws). A special case is the marker on disaster risk reduction. While the linkages between DRR and SDG 16 are not as straightforward as the linkages discussed above, a large part of activities in support to DRR actually support institutions and institutional processes dedicated to the identification and prevention of disasters and as such they fully contribute to SDG 16, in particular 16.6 and 16.7 on effective institutions and inclusive decision making processes.

Table 42 - Main linkages between SDG 16 and policy markers

	IF a reported activity is	THEN
Democratic and inclusive governance	marked with the Governance marker	it is very likely to be flagged with SDG 16
	flagged with SDG 16 or one of its targets	it is very likely to have good governance objectives identified with the marker
Gender equality	marked with the gender equality policy marker	it is likely to be flagged with SDG 16 if it concerns protecting women and girls from violence and exploitation (16.1 and 16.2), equal access to institutions and non-discriminatory-law (16.3, 16.6, 16.7, 16.9 and 16.b).
	flagged with SDG 16, in particular targets 16.1, 16.2, 16.3, 16.6, 16.7, 16.9 and 16.b	it likely has gender equality objectives identified with the marker
Disability	marked with the disability marker	it is likely to be flagged with SDG 16 if it concerns protecting persons with disabilities from violence and exploitation (16.1 and 16.2), equal access to institutions and non-discriminatory-law (16.3, 16.6, 16.7, 16.9 and 16.b).
	flagged with SDG 16, in particular targets 16.1, 16.2, 16.3, 16.6, 16.7, 16.9 and 16.b	it likely has disability objectives identified with the marker, if people with disabilities are among the marginalised groups specifically targeted.
Disaster risk reduction	marked with the DRR marker	it could be flagged in particular with SDG 16.6 and 16.7 if risk reduction activities support national institutions
	flagged with SDG 16, in particular 16.6 and 16.7	it could have disaster risk reduction objectives identified with the marker if promotes the goal and global targets of the Sendai Framework

Core contributions to multilateral institutions

As discussed in Section 5, core contributions to multilateral institutions (identified with development co-operation modality B02) can be reported with one or more SDGs, in coherence with these institutions' core mandates or budgetary priorities and, if data are available, with the SDG focus of their reported outflows (as shown in Table 9).

On the basis of the data collected in 2019, two multilaterals have a 100% coherence with SDG 16, and any core contributions to these should be marked for SDG 16:

- UN Peacebuilding Fund
- Center of Excellence in Finance

The following institutions focus a large part of their outflows on SDG 16:

- UN Institute for Disarmament Research
- Inter-American Development Bank

Challenges

SDG 16's focus is very extensive; in particular, targets such as 16.6 and 16.7 on support to effective institutions and inclusive decision making could embrace a large number of activities. Reporters should pay attention not to mark SDG 16.6 and 16.7 for any type of institutional support they are providing, but only for support that is specifically targeted at improving effectiveness, supporting inclusion, or increasing transparency and participation—that is, for activities that directly and significantly promotes progress in these areas.

Box 18. Examples of activities with a focus on SDG 16

Example 1: Youth and Women for a Safe El Salvador

Description: The aim of the project is to strengthen civil society to monitor the implementation of the 'Safe El Salvador' plan (Plan El Salvador Seguro - PESS) in the municipalities of Jiquilisco and Usulután (Department of Usulután), municipalities of Nejapa and Guazapa (Department of San Salvador). The aim is to contribute to reducing social vulnerability and violence in the central and eastern regions of the country.

Analysis: This project contributes to targets 16.1 and 16.7, as well as 5.1.

Example 2: Knowledge Management Capacity Development in Central America

Description: The KNOWHOW3000 program promotes the optimization of the use of knowledge within and between the partner organisations. The aim of the project is to improve the technical-methodological capacity to generate and exchange knowledge of the HORIZONT3000 partner organisations in Central America.

Analysis: This project contributes to targets 16.3 and 16.6.

SDG 17 – Partnerships for the Goals

17 PARTNERSHIPS FOR THE GOALS 	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	
<i>Policy and institutional coherence</i>	
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.
<i>Multi-stakeholder partnerships</i>	
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.
<i>Data, monitoring and accountability</i>	
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.

Overview

SDG 17 supports the means of implementation of the 2030 Agenda and the global partnership on sustainable development. SDG 17 covers many areas that are instrumental to the achievement of the rest of the SDGs. This final SDG is subdivided in five thematic areas, namely finance, technology, capacity building, trade and systemic issues. Some of the targets included in SDG 17 could be applied to a vast majority of development finance provided in support of the SDGs, making reporting SDG 17 particularly challenging. For example, any ODA activity contributes in some way to target 17.2 on the achievement of the ODA/GNI objective of 0.7%, while any capacity building activity to developing countries in support of SDGs contributes in some way to target 17.9 on capacity building, and any support to multilateral partnerships for sustainable development could be considered as contributing to 17.16. Other targets are

more specific, such as the ones on technology and science (17.6, 17.7 and 17.8) or the ones on trade (17.10, 17.11 and 17.12).

The number and diversity of these targets covering a large share of activities across sectors is a challenge for reporters, since if everything is reported as focusing on SDG 17, then the reported data loses a clear meaning, particularly if data are reported or analysed at the goal level. To avoid this, this handbook suggests a two-step approach:

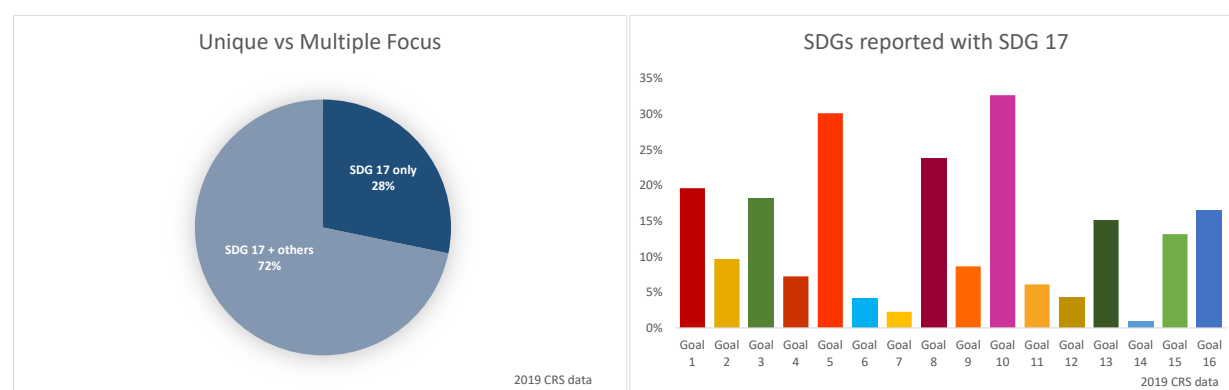
1. Report at the target level, with the most specific targets applicable.
2. Do not report the most generic SDG 17 targets (17.2, 17.3, 17.9, 17.16) across the board, but rather select these targets only for activities that—while generically supporting the 2030 agenda—are not reportable under other more specific SDG goals and targets.

Linkages

Links to other SDGs in the reported data

The most commonly linked goals with SDG 17 are SDG 10 (Reduced Inequalities), SDG 5 (Gender Equality), SDG 8 (Decent Work and Economic Growth), and SDG 1 (No Poverty).

Figure 18 - Interlinkages between SDG 17 and other SDGs in the reported data



Note: Percentages based on the number of activities reported in 2019 to the CRS.

Related sectors and purpose codes

As discussed in Section 4 (p. 28), there are some sectors of activities that are specifically linked to certain SDG 17 targets, such as Action Relating to Debt (600) and Trade Policy and Regulations (331). Furthermore, the purpose codes identifying research in various sectors could be linked to SDG 17.6 (and in some cases also to 17.7 and 17.8).

There are also some specific actions that could not be linked to any particular SDG but that nevertheless contribute to the achievement of the 2030 Agenda and that could be reported under SDG 17, in the absence of a more specific sector, such as general budget support (51010) and administrative costs of donors (91010).

Table 43 - Main linkages between sectors, purpose codes and SDG 17

Codes	Name	Target	Type
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15114	Domestic revenue mobilisation	17.1	Strong
16062	Statistical capacity building	17.9, 17.18	Strong
24010	Financial policy and administrative management	17.1	Strong
331	Trade Policies & Regulations	17.10, 17.11, 17.12	Strong
51010	Budget support	17.2 (unless more specific SDGs could be identified)	Mild
600	Action Relating to Debt	17.4	Strong
91010	Administrative costs (non-sector allocable)	If project-related, then SDG of the project, otherwise 17.2	Mild
99820	Promotion of development awareness (non-sector allocable)	17.16, 17.17	Mild

In past years reporting, SDG 17 has been reported for very large shares of several purpose codes under Industry, Mining, Construction (320), such as **32169 Basic metal industries**, **32264 Nonferrous metals**, and **32266 Industrial minerals**. While there is no intrinsic link between such sectors and SDG 17, interventions in these sectors do tend to be made at the industry-wide level in the form of mobilising financial support (17.3), technology sharing (17.6-17.8), or public-private and civil society partnerships (17.17).

Related Policy Markers

In the data reported in 2019 (see Table 2), activities coded with SDG 17 show linkages with all markers, the strongest being RMNCH, and the lowest being bio-diversity, desertification and governance.

While the definition of SDG 17 includes activities that could support many sectors and policy objectives (e.g. with capacity building or support to partnerships) the only marker with whom there is a logic link is Democratic and Inclusive Governance, as SDG 17 includes aspects of participatory development and good governance in most of the targets, with the exception of 17.2 and 17.3.

Table 44 - Main linkages between SDG 17 and policy markers

	IF a reported activity is	THEN
	marked with the governance marker	it is likely to support SDG 17 targets (except 17.2 and 17.3)

Democratic and Inclusive Governance	flagged with SDG targets 17.1, 17.4 or 17.10	it is likely to have good governance objectives identified with the marker
	flagged with SDG 17 (goal level) or one of its other targets	it could have good governance objectives identified with the marker

Core contributions to multilateral institutions

As discussed in Section 5, core contributions to multilateral institutions (identified with development co-operation modality B02) can be reported with one or more SDGs, in coherence with these institutions' core mandates or budgetary priorities and, if data are available, with the SDG focus of their reported outflows (as shown in Table 9).

On the basis of the data collected in 2019, contributions to the following institutions showed the strongest linkage with SDG 17:

- Centre of Excellence in Finance
- International Investment Bank
- World Tourism Organisation

Challenges

SDG 17 covers a wide spectrum of objectives, which causes challenges in reporting, in particular at the goal level. As discussed in the section overview, this handbook suggests to report certain SDG 17 targets which have a very broad field of application (e.g. 17.2, 17.3, 17.9, 17.16) only when no other more specific SDG target is applicable.

Box 19. Examples of activities with a focus on SDG 17

Example 1: ISO Action Plan for Developing Countries

Description: Support to ISOs Action Plan for Developing Countries 2016-2020. The purpose of the contribution is to strengthen developing countries capacities and systems for standardization and quality assurance and increase their capacities for effective participation in the international standardization work. Activities include trainings, mentoring, regional exchange and technical assistance from the ISO Secretariat.

Analysis: This contribution supports target 17.11 on increasing exports of developing countries (and possibly 17.10 on rules-based multilateral trade system), as well as target 8.a on increasing Aid for Trade support.

Example 2: Methods and Partnership Lab for Agenda 2030

Description: The contribution seeks to establish a structure and enabling environment in which Sida and partners may develop and test new financing and partnership modalities, as well as other methods that can contribute towards speeding up the implementation of Agenda 2030. This Methods and Partnership Lab will offer support in, inter alia, facilitation, process management, design methodology and communication for initiatives in early stage development and with special potential to renew, change or speed up the Global Partnership for implementation of Agenda 2030 (Goal 17).

Analysis: This project is clearly identified as related to Goal 17, but more specifically it should be marked for targets 17.3, 17.7 and 17.16.

7. SDG Data visualisation

Concept

This section provides some examples of visualisation of the data on the SDG focus of development co-operation activities. All examples are based on real data collected in 2020 on 2019 activities. The examples are not exhaustive as the SDG data are extremely rich and can be showcased in various ways, rather they represent some of the most common cases.

The SDG focus data and the policy markers data have similar characteristics, and consequently could be treated in a similar fashion. Some of these include:

- The data are qualitative in nature. While they can approximate the amount of “SDG-related” development finance, an exact quantification by SDG is not possible.
- The SDGs are interlinked and the SDG data have overlaps. These overlaps should be properly taken into account when visualising and communicating data. The commitments or disbursements of activities flagged with more than one SDG should not be misrepresented as being counted several times
- Data coverage may vary significantly from one member to another. This influences the results and should be properly communicated.
- Data at the target level can be aggregated at the goal level.

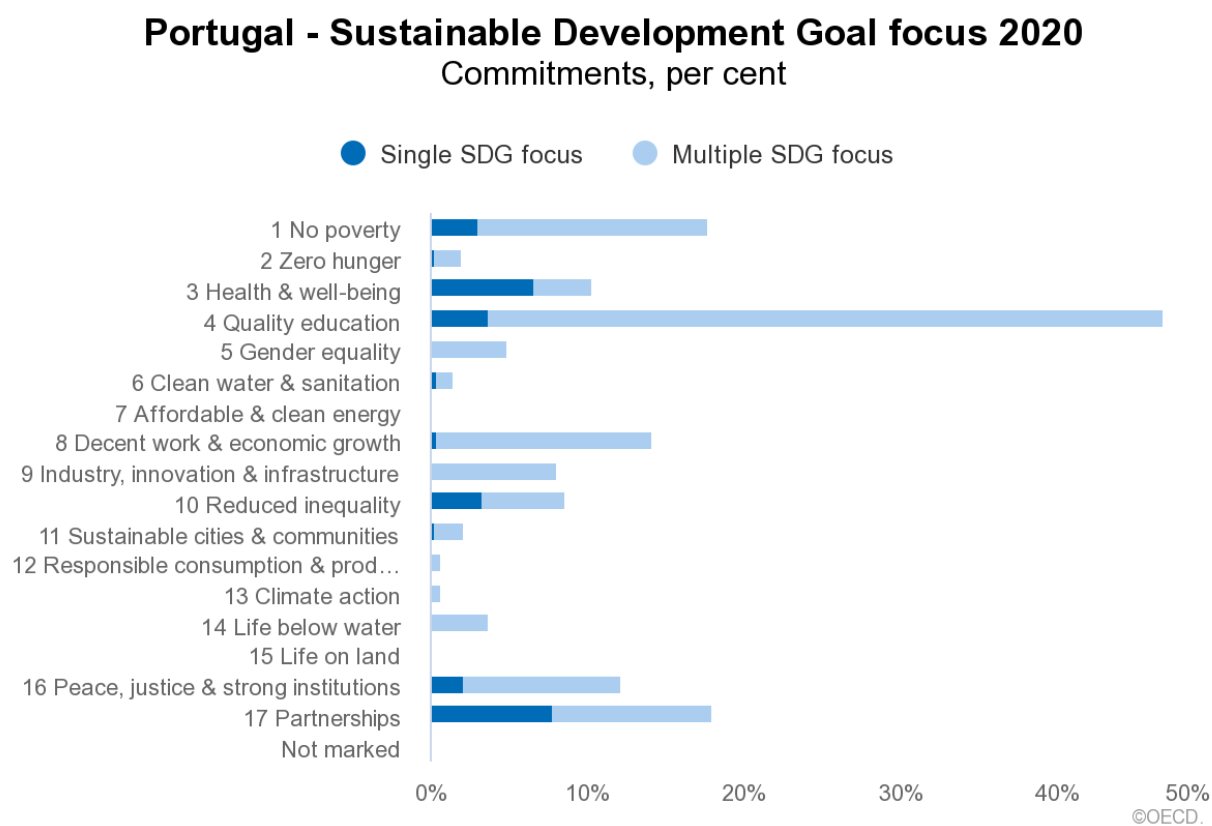
SDG profiles by provider or recipient country

Reporting on the SDG focus at the activity level in the CRS enables the building of portfolio profiles to analyse the SDG focus of the development co-operation activities committed by a donor, committed to a specific recipient country, or of any intersection of donor/recipient desired.

Figure 19 presents an example of an SDG profile by provider. The chart is generated automatically using the data visualisation tool developed for the OECD Development Co-operation profiles 2022.²¹ This tool allows a comparison of the SDG focus of development co-operation among DAC members and also among philanthropic providers. For this analysis, the percentages are calculated as the amounts committed for each SDG, divided by the amount of total bilateral ODA (SDG marked or not). The chart shows that Portugal’s ODA in 2019 mainly targeted SDG 1 and SDG 4, followed by SDG 16 and SDG 17. The chart also shows that 100% of activities were assigned an SDG focus (as indicated by the “not marked” bar)..

²¹ See: <http://www.oecd.org/dac/development-cooperation-report/> and <https://www1.compareyourcountry.org/dev-coop-profiles-2022/en/0/4158/default/all/9>

Figure 19 - SDG focus of total bilateral ODA from Portugal, 2020

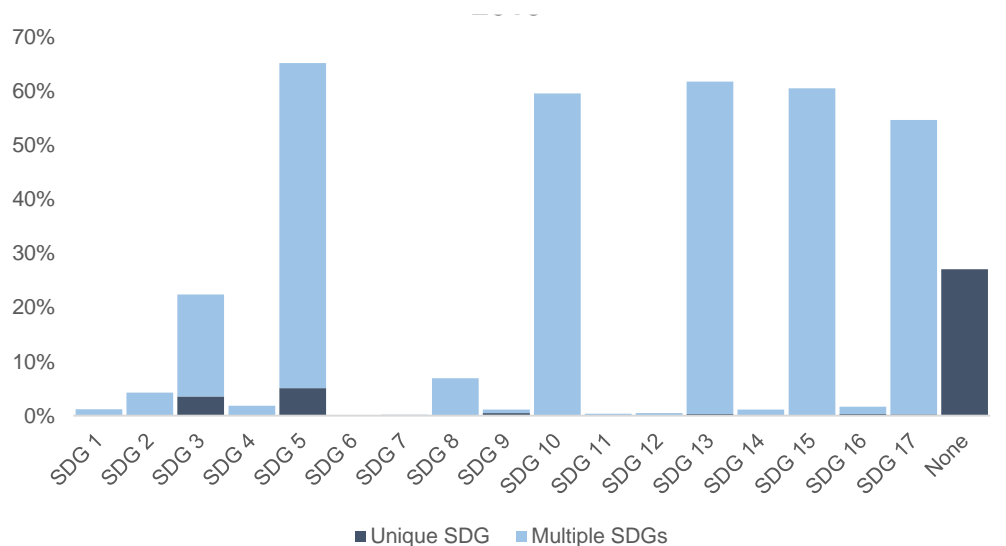


Source: <https://www1.compareyourcountry.org/dev-coop-profiles-2022/en/0/4158/default/all/9>

Figure 20 presents an example of the SDG focus of funds committed to one recipient—Papua New Guinea—in 2019. The chart visualises the percentages of each SDG reported over the total commitments to the country, as reported in CRS. Both the percentages of the SDGs reported as a unique SDG, and as one of multiple SDGs, are reported.

The chart highlights a strong focus on SDG 5, SDG 10, SDG 13 and SDG 17, each of which is targeted by over half of total commitments. Nearly all commitments were marked for more than one SDG, with small percentages uniquely targeting SDG 3 and SDG 5 (3.5% and 5.1%, respectively). The chart also visualises the share of commitments for which no SDG has been assigned. The lower this share, the higher is the coverage of the SDG information, and therefore the ability of the data to give a comprehensive picture of the distribution of the SDGs to the recipient.

Figure 20 - SDG focus of commitments to Papua New Guinea, share of total CRS commitments, 2019

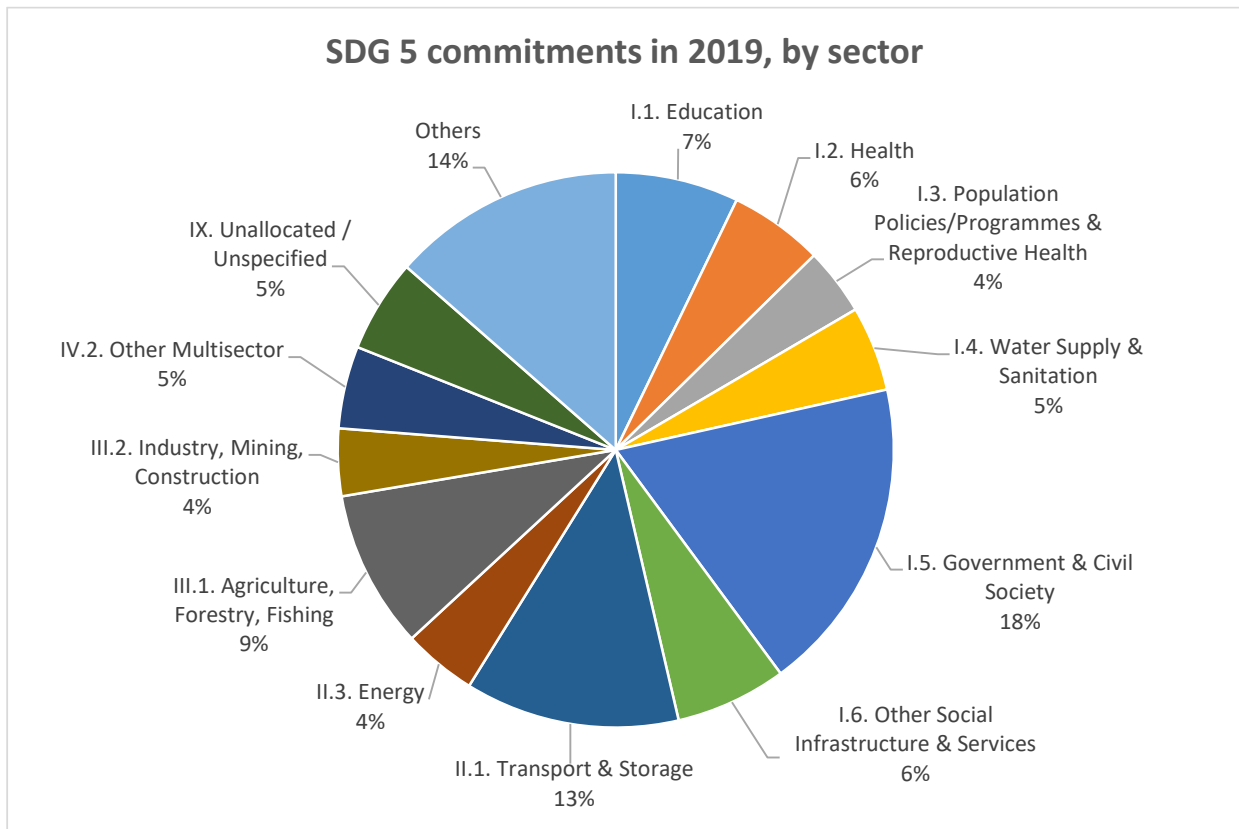


Analysis by SDG

Data can also be analysed by SDG, to provide detailed information on the sectors that contribute to each SDG, on the overlaps between specific SDGs, or on the breakdown by target.

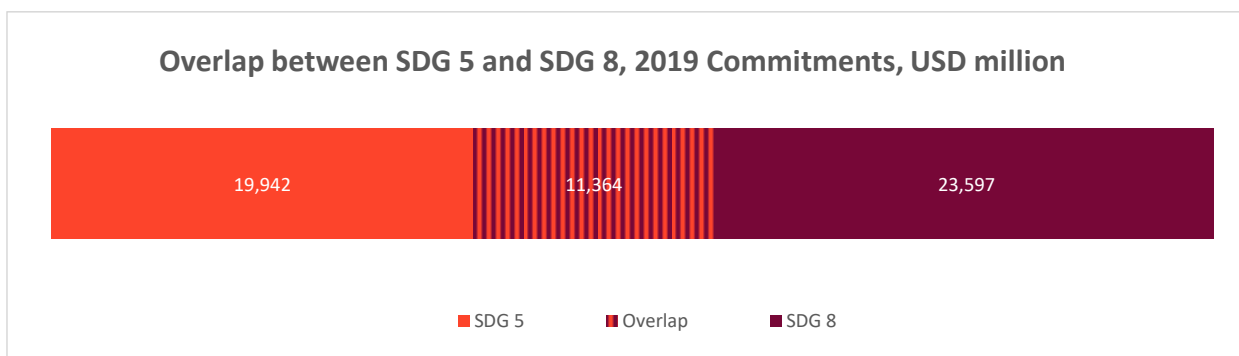
Figure 21 takes into account all commitments in the 2019 CRS data flagged as targeting SDG 5 on gender equality and presents the breakdown of these commitments by sector. The figure shows that commitments identified as contributing to SDG 5 are spread out across many sectors, with no one sector truly dominant. The most common sector is Government and Civil Society (18%), followed by Transport & Storage (13%), Agriculture, Forestry, Fishing (9%) and Education (7%). Interestingly, although the sector of Population Policies/Programmes & Reproductive Health is intrinsically related to gender equality (and indeed, 42% of activities in this sector are marked for SDG 5), commitments from this sector only account for 4% of total SDG 5 ODA. In this case, there is no possibility of overlap given that sector codes do not overlap in the CRS statistical system.

Figure 21 - Commitments targeting SDG 5 in 2019, by sector



The SDG focus field also permits visualisation of the overlap between selected SDGs. For example, Figure 22 visualises the amount committed to SDG 5 and SDG 8, and to both SDG 5 and SDG 8. These totals include commitments to these SDGs in conjunction with various other SDGs. Three-dimensional or multidimensional data analyses are also possible, although more complex to chart.

Figure 22 - Commitments in 2019 to SDG 5, SDG 8 and overlaps, USD million



Data can also be presented at the target level. Table 45 shows the composition of SDG 7 commitments by target, in percentages over the total amount committed to SDG 7. In this case, most of the data were coded at the goal level (7.0) and not much detail is available by target. Given that overlaps are possible also at the target level, the total amount is higher than 100%.

Table 45 - SDG 7 by target, percentages over total SDG 7 commitments. Commitments in the CRS data (2019)

Target	Share
7.0	78.0%
7.1	12.6%
7.2	6.1%
7.3	1.9%
7.a	3.2%
7.b	1.7%

ANNEX I - SDGs and policy markers

Policy Marker	Linked SDG Targets		
	Mild	Medium	Strong
Biodiversity	2.5, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 12.7, 13.1, 13.2, 13.3, 13.a, 13.b		14.1, 14.2, 14.3, 14.4, 14.5, 14.6, 14.7, 14.a, 14.b, 14.c, 15.1, 15.2, 15.3, 15.4, 15.5, 15.6, 15.7, 15.8, 15.9, 15.a, 15.b, 15.c
Climate Change Adaptation	1.5, 9.4, 9.a, 12.1, 12.2, 12.4, 12.5, 12.6, 12.7	2.3, 2.4, 2.a, 6.3, 6.4, 6.5, 6.6, 11.1, 11.2, 11.3, 11.4, 11.5, 11.6, 11.7, 11.a, 11.b, 11.c, 14.2, 14.3, 14.5, 15.1, 15.2, 15.3, 15.4, 15.5, 15.6, 15.7, 15.8, 15.9, 15.a, 15.b, 15.c	13.1, 13.2, 13.3, 13.a, 13.b
Climate Change Mitigation	9.4, 9.a, 11.1, 11.2, 11.3, 11.a, 11.b, 12.1, 12.2, 12.4, 12.5, 12.6, 12.7	7.2, 7.3, 8.4	13.1, 13.2, 13.3, 13.a, 13.b
Desertification	2.1, 2.2, 13.1, 13.2, 13.3, 13.a, 13.b	2.4	15.3
Aid to Environment	2.3, 2.4, 2.5, 2.a, 9.4, 9.a, 11.1, 11.2, 11.3, 11.4, 11.5, 11.6, 11.7, 11.a, 11.b, 11.c, 12.3	6.3, 6.4, 6.5, 6.6, 7.2, 7.3, 8.4, 13.1, 13.2, 13.3, 13.a, 13.b	12.1, 12.2, 12.4, 12.5, 12.6, 12.7, 14.1, 14.2, 14.3, 14.4, 14.5, 14.6, 14.7, 14.a, 14.b, 14.c, 15.1, 15.2, 15.3, 15.4, 15.5, 15.6, 15.7, 15.8, 15.9, 15.a, 15.b, 15.c
DRR	1.5, 16.6, 16.7	9.a, 11.b, 13.1, 13.b	11.5
RMNCH	5.1, 5.2	2.1, 2.2, 3.3	3.1, 3.2, 3.7, 5.3, 5.6

Gender Equality	3.2, 3.8, 9.1, 9.2, 9.3, 9.4, 9.5, 9.a, 9.b, 9.c	1.1, 1.2, 2.2, 2.3, 3.1, 4.a, 6.1, 6.2, 7.1, 8.5, 8.6, 8.8, 10.1, 10.4, 11.1, 11.2, 11.3, 11.7, 16.1, 16.2, 16.3, 16.6, 16.7, 16.9, 16.b	1.4, 3.7, 4.1, 4.2, 4.3, 4.5, 4.6, 5.1, 5.2, 5.3, 5.4, 5.5, 5.6, 5.a, 5.b, 5.c, 10.2, 10.3
Nutrition	1.1, 1.2, 1.4, 3.2, 3.3, 12.3	2.3, 2.4, 2.5, 2.a, 2.b, 2.c	2.1, 2.2, 3.9
Disability	1.1, 1.2, 1.4, 3.8, 8.6, 8.8, 11.1, 11.2, 11.3, 11.7	4.1, 4.2, 4.3, 4.5, 4.6, 4.a, 8.5, 10.1, 10.4, 16.1, 16.2, 16.3, 16.6, 16.7, 16.9, 16.b	10.2, 10.3
Democratic and Inclusive Governance	9.1, 9.2, 9.3, 9.4, 9.5, 9.a, 9.b, 9.c	8.7, 8.8, 10.1, 10.2, 10.3, 10.4, 11.3, 17.1, 17.4, 17.5, 17.6, 17.7, 17.8, 17.9, 17.10, 17.11, 17.12, 17.13, 17.14, 17.15, 17.16, 17.17, 17.18, 17.19	16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7, 16.8, 16.9, 16.10, 16.a, 16.b

ANNEX II - SDGs and sectors

DAC Code	Purpose Code	Definition	Related SDGs & Targets	Strength
110 - 114		Education	SDG 4	Strong
112		Basic Education	SDG 1.a, 1.4, 11.2	Medium
	11250	School feeding	SDG 2.1 and 2.2	Strong
120 - 123		Health	SDG 3	Strong
	12181	Medical education/training	SDG 4.3 and 4.4	Strong
122		Basic Health	SDG 1.a, 1.4, 11.2	Medium
	12240	Basic nutrition	SDG 2.1, SDG 2.2	Strong
130		Population Policies/Programmes &	SDG 3 and SDG 5	Strong
	13020	Reproductive health care	SDG 5.6	Strong
	13030	Family planning	SDG 5.6	Strong
140		Water Supply & Sanitation	SDG 6 and 1.a, 1.4, 1.5, 11.2	Strong, Medium
	14015	Water resources conservation (including	SDG 14.1, 15.1	Medium
	14020	Water supply and sanitation - large systems	SDG 3.2 and SDG 3.3	Strong
	14021	Water supply - large systems	SDG 3.2 and SDG 3.3	Strong
	14022	Sanitation - large systems	SDG 3.2 and SDG 3.3	Strong
	14030	Basic drinking water supply and basic	SDG 3.2 and SDG 3.3	Strong
	14031	Basic drinking water supply	SDG 3.2 and SDG 3.3	Strong
	14032	Basic sanitation	SDG 3.2 and SDG 3.3	Strong
	14040	River basins development	SDG 14.1	Mild
	14050	Waste management/disposal	SDG 3.9, 11.6, 12.5, 14.1, 15.1	Strong
	14081	Education and training in water supply and	SDG 4.3 and 4.4	Strong
150 - 151		Government & Civil Society	SDG 1, SDG 10, SDG 16 and others	Mild, Mild, Strong
	15110	Public sector policy and administrative	SDG 16.6, 16.7	Strong
	15111	Public finance management (PFM)	SDG 17.1	Strong
	15113	Anti-corruption organisations and	SDG 16.5	Strong
	15114	Domestic revenue mobilisation	SDG 10.4, 17.1	Strong
	15116	Tax collection	SDG 10.4	Strong
	15125	Public Procurement	SDG 12.7	Strong

DAC Code	Purpose Code	Definition	Related SDGs & Targets	Strength
	15130	Legal and judicial development	SDG 16.3, 16.1	Strong
	15150	Democratic participation and civil society	SDG 5.5, 10.3, 16.7	Medium
	15151	Elections	SDG 5.5, 10.3	Medium
	15152	Legislatures and political parties	SDG 5.5, 10.3	Medium
	15155	Tax policy and administration support	SDG 10.4	Strong
	15156	Other non-tax revenue mobilisation	SDG 10.4	Strong
	15160	Human rights	SDG 5 - 5.1, 16.2, 16.3	Strong
	15170	Women's rights organisations and	SDG 5	Strong
	15180	Ending violence against women and girls	SDG 5.3, 16.1	Strong
	15190	Facilitation of orderly, safe, regular and	SDG 10.7	Strong
152		Conflict, Peace & Security	SDG 16.1, 16.2	Strong
160		Other Social Infrastructure & Services	SDG 1, SDG 10, SDG 11 and others	Medium
	16010	Social Protection	SDG 1.3, 5.4, 10.2, 10.4	Strong
	16020	Employment creation	SDG 8.3, 8.5, 8.6	Strong
	16030	Housing policy and administrative	SDG 11.1	Strong
	16040	Low-cost housing	SDG 11.1	Strong
	16050	Multisector aid for basic social services	SDG 1.2, 1.3	Strong
	16061	Culture and recreation	SDG 11.4	Strong
	16062	Statistical capacity building	SDG 17.9, 17.18	Strong
	16063	Narcotics control	SDG 16.1, 16.4, 16.5	Medium
	16064	Social mitigation of HIV/AIDS	SDG 1.2	Strong
	16070	Labour rights	SDG 8.8	Strong
	16080	Social dialogue	SDG 8.8	Strong
210		Transport & Storage	SDG 9, SDG 11.2 and others	Mild
	21030	Rail transport	SDG 13	Strong
	21040	Water transport	SDG 6.5	Medium
	21081	Education and training in transport and	SDG 4.3, 4.4, 9.5	Strong
220		Communications	SDG 9.c., SDG 17.8, many others	Strong, Mild
230 - 236		Energy	SDG 7 (all), SDG 13 (232 Renewable Energy)	Strong
	23181	Energy education/training	SDG 4.3 and 4.4	Strong
	23183	Energy conservation and demand-side	SDG 13	Strong
	23642	Electric mobility infrastructures	SDG 13	Strong
240		Banking & Financial Services	SDG 1, 8.10, 9.3, 10.5 and others	Medium
	24010	Financial policy and administrative	SDG 17.1	Strong
	24020	Monetary institutions	SDG 16.4, 16.6, 16.8	Medium
	24030	Formal sector financial intermediaries	SDG 9.3	Strong
	24050	Remittance facilitation, promotion and	SDG 10.3	Strong

DAC Code	Purpose Code	Definition	Related SDGs & Targets	Strength
	24081	Education/training in banking and financial	SDG 4.3 and 4.4	Strong
250		Business & Other Services	SDG 1, SDG 8, SDG 9 and others	Mild
	25030	Business development services	SDG 9.2	Strong
	25040	Responsible business conduct	SDG 9.4, 12.6	Medium
310 - 313		Agriculture, Forestry, Fishing	SDG 2 and SDG 1, SDG 8, SDG 12, SDG 15	Strong, Mild
	31140	Agricultural water resources	SDG 6.5	Medium
	31181	Agricultural education/training	SDG 4.3 and 4.4	Strong
	31261	Fuelwood/charcoal	SDG 7	Mild
	31281	Forestry education/training	SDG 4.3 and 4.4	Strong
	31310	Fishing policy and administrative	SDG 14.2	Mild
	31320	Fishery development	SDG 14.2	Mild
	31381	Fishery education/training	SDG 4.3, 4.4, 14.2	Strong
	31382	Fishery research	SDG 14.2	Mild
	31391	Fishery services	SDG 14.2	Mild
320 - 323		Industry, Mining, Construction	SDG 1, SDG 8, SDG 9, SDG 12 and others	Mild
	32173	Modern biofuels manufacturing	SDG 7, SDG 13	Strong
	32174	Clean cooking appliances manufacturing	SDG 3, SDG 7	Medium, Strong
	32182	Technological research and development	SDG 9.5, 9.b	Strong
331		Trade Policies & Regulations	SDG 10.a, 17.10, 17.11, 17.12	Strong
	33181	Trade education/training	SDG 4.3 and 4.4	Strong
332		Tourism	SDG 1, SDG 8.9 and others	Mild, Strong
410		General Environment Protection	SDG 11.3 and 11.6; SDG 12; SDGs 13 - 15	Medium, Mild, Strong
	41020	Biosphere protection	SDG 2, SDG 3, SDG 6	Mild, Medium, Mild
	41030	Biodiversity	SDG 2.4 and SDG 2.5	Mild
	41081	Environmental education/training	SDG 4.3, 4.4, 12.8	Strong
	41082	Environmental research	SDG 12.a	Strong
430		Other Multisector	SDG 1 and others	Mild
	43030	Urban development and management	SDG 11.3	Strong
	43060	Disaster Risk Reduction	SDG 11.5	Strong
	43071	Food security policy and administrative	SDG 2.1, 2.2, 12.3	Strong
	43072	Household food security programmes	SDG 2.1 and 2.2	Strong
	43073	Food safety and quality	SDG 2.4	Medium
	43081	Multisector education/training	SDG 4.3 and 4.4	Strong
	43082	Research/scientific institutions	SDG 9.5 and 9.b	Strong

DAC Code	Purpose Code	Definition	Related SDGs & Targets	Strength
510		General Budget Support	SDG 16.6, SDG 17.2 and case by case	Mild
520		Development Food Assistance	SDG 2.1 and 2.2	Strong
530		Other Commodity Assistance	Many	
600		Action Relating to Debt	SDG 17.4	Strong
720		Emergency Response	SDG 1.5 if no project-related SDG is applicable	Mild
	72010	Material relief assistance and services	SDG 2.1, 2.2, 6.1, 6.2	Mild
	72040	Emergency food assistance	SDG 2.1 and 2.2	Strong
730		Reconstruction Relief & Rehabilitation	SDG 1.5 if no project-related SDG is applicable	Mild
740		Disaster Prevention & Preparedness	SDG 3 and 11.5	Mild, Strong
910		Administrative Costs of Donors	SDG 17.2 if no project-related SDG is applicable	Mild

ANNEX III - Official list of SDGs, Target and Indicators.

Official list available here - <https://unstats.un.org/sdgs/indicators/indicators-list/>