RESULTS-BASED DECISION MAKING IN DEVELOPMENT CO-OPERATION

Development co-operation results under the 2030 Agenda: Challenges and opportunities in results monitoring

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Contents

Abstract

Development co-operation aims at achieving results on the ground. The 2030 Agenda for Sustainable Development expresses the multi-dimensional ambitions and objectives of the international community for development results, with goals and targets to be reached in the next 15 years. The questions examined in this paper are whether the results of development co-operation contribute to the Sustainable Development Goals (SDGs), and whether the SDG targets and indicators can strengthen the dialogue on development co-operation results.

Facing the common challenge of achieving results, partners and providers of development co-operation have committed to ''develop, support and use country-level results frameworks (and) progressively adapt results frameworks to reflect the targets and indicators of the SDGs.'' Linking development co-operation to the 2030 Agenda benefits from the focus on *outcomes* in most of the 17 SDGs and 169 SDG targets. Achieving the SDG targets is about development results, and incorporating SDG targets and indicators in results frameworks facilitates a substantive dialogue on development co-operation results related to real change on the ground.

The paper first examines the links between SDG targets and development results, asking questions about ways for partners and providers to prioritise their collaboration on the SDG targets. Secondly, it discusses the potential contributions of official development assistance (ODA) to SDG results. It is based on a pilot analysis, which revealed significant methodological and data weaknesses. Therefore, the paper suggests a total of four options (not mutually exclusive) for further work:

Monitoring SDG targets strengthens the dialogue on development co-operation results
    a. *Understanding the SDGs and targets as development results*
    b. *Capacity-building for the use of SDG targets and indicators in results frameworks*

Linking ODA to SDG outcome targets enhances development co-operation results
    c. *Assessing ODA codes for progress on SDG targets*
    d. *Operationalising commitment to country-led results frameworks*

The upcoming results workshop (9-10 February 2017, Brussels, co-hosted by the European Commission and the OECD) will discuss and prioritise these options for further work. The findings will be presented to DAC and the results community in the 3rd quarter of 2017.

Summary

A) Development co-operation results and the SDGs: A common agenda

Providers of development co-operation have committed – through a series of international agreements – to base their portfolios on their partners' development priorities as expressed in country results frameworks. Aligning around the tangible and concrete development goals and targets of developing countries requires a commonality of interests in the goals to be achieved. This is typically achieved through bilateral agreements between providers and partners.

The Sustainable Development Goals (SDGs) offer a *complementary* solution. All countries have agreed to the 2030 Agenda for Sustainable Development. The 17 SDGs and their 169 targets offer an integrated approach for co-operation to achieve sustainable development results. They map out goals to be achieved, changes to be pursued, and impact to be sustained. In a results context, the 169 SDG *targets* are particularly relevant. However, the SDGs are complex and demanding. Each country – developing or developed – has its own political goals and priorities. Many countries and provider agencies are likely to prioritise only some of the SDGs and some of the SDG targets.

Considering the SDGs in results frameworks can help create a shared focus on the change being sought. This, in turn, can underpin concrete improvements in the lives of people, in the functioning of societies, and in the conservation of natural resources. If providers' and partners' results frameworks incorporate a coherent set of goals, targets and indicators from the 2030 Agenda, this would facilitate a common results focus in development co-operation. Since late 2015, this potential has been part of the DAC / DCD Programme of Work on Development Results. In December 2016, the 2nd High-level Meeting of the Global Partnership for Effective Development Cooperation (GPEDC) agreed that:

"To strengthen the focus on results, we will further develop, support and use country-level results frameworks; progressively adapt results frameworks to reflect the targets and indicators of the SDGs; and make data on results publicly available." (GPEDC Outcome Document, paragraph 10)

Following discussions at two results workshops in Paris (February and September 2016), this note proposes a number of options that enable DAC members to decide on the direction of future work on results and development co-operation under the 2030 Agenda. The aim is to enable providers and partners to optimize the contribution of development co-operation to SDG-related results, which requires dialogue on the SDG challenges and the role of development co-operation, as well as tracking of the contribution of ODA and other development co-operation. The pilot analyses so far have identified significant methodological and institutional challenges that must be addressed to reap the benefits from situating development co-operation and its results within the 2030 Agenda.

B) Two propositions on the goals and results of development co-operation

Development co-operation providers aim to achieve results that meet a) their own political objectives, b) internationally agreed goals, including the SDGs, and c) the priorities of partner countries. Most providers combine these goals into results frameworks to yield policy-relevant information. The results programme of work at the OECD-DCD explores opportunities for providers and partners under two *propositions*.

1st proposition: Monitoring SDG targets strengthens the dialogue on development co-operation results

Development results are about demonstrable change across economic, social, environmental and political dimensions. The SDGs are common goals for real life outcomes and change. The 2030 Agenda for Sustainable Development expresses the common aspirations of the world community with respect to development change. Progress on the SDGs, and especially their targets, reflects achievement of development results, to which international development co-operation is contributing.

Within the 2030 Agenda for Sustainable Development, the SDG targets and indicators can establish direct, useful links between providers' and partners' goals and results frameworks. Results frameworks already adopt and apply some of the SDG targets and indicators, and many countries also have their own sets of goals and indicators. Monitoring a common set of SDG targets and indicators can be a complement to the results frameworks of individual providers and partners by generating analyses for substantive policy dialogues on development results.

For these dialogues to be meaningful for partners and providers, a better understanding is needed of the depth of different SDG challenges in individual partner countries or regions, and of the priority given by the partner authorities to the different SDGs and targets in their national development policies and plans. Such an understanding can enable partners and providers to set priorities across the SDGs in their development co-operation. The DCD has tested a pilot methodology to analyse the ''distance'' that developing countries have to go to achieve the SDG targets, using data collated by the UN. However, this may not be the only approach to understanding the SDG challenges to be addressed by development co-operation and the results to be pursued. The pilot analysis is introduced briefly, but no preliminary findings are given.

Methodological challenges: Not all 17 SDGs and 169 SDG targets are about outcomes and change on the ground. Some are about necessary policies and partnerships to achieve the goals and outcomes. The 2030 Agenda makes explicit this difference between SDG outcomes and processes. In a results context, the SDG targets that focus on outcomes and change set development results to be achieved, while other SDG targets determine process change and focus on the means of implementation. In support of the targets, some SDG

indicators are easier to quantify and measure than others. However, not all the 17 SDGs, let alone the 169 SDG targets, have clear end-values for the 2030 target date. Hence, the intended development results are not always clear.

Institutional challenges: The SDGs and their targets are integrated and indivisible. Each country (providers and partners) often sets priorities among the goals and targets to reflect its own goals. While individual providers and partners may prioritise those goals and targets of the highest relevance to their own development objectives, the UN has the mandate to monitor and promote the 2030 Agenda as a whole. Countries are not obliged to apply in their own monitoring and results frameworks all the SDG targets and indicators agreed within the UN, but countries have committed to report to the UN on SDG progress. It is the responsibility of the UN to interpret the 2030 values contained in the 2030 Agenda for Sustainable Development.

Addressing these challenges suggests two options (not mutually exclusive) for further work:

a) *Understanding the SDGs and targets as development results:* Support analytical work on synergies between SDG targets and the results of development and development co-operation

b) *Capacity-building for the use of SDG targets and indicators in results frameworks:* Work with the UN, GPEDC and others to identify the current use of SDG targets and indicators in the results frameworks of partners and providers

2nd proposition: Linking ODA to SDG outcome targets enhances development co-operation results

When development co-operation is linked analytically to the SDGs, providers and partners gain information about the contribution of development co-operation to results. The results chain is long: ODA -> broader development co-operation (including 'Total Official Support for Sustainable Development, TOSSD') -> public and private investments in development -> national and local development efforts -> the daily livelihood choices and development efforts by the intended beneficiaries -> outcomes, impact and change for people on the ground. Providers need to understand how ODA fits into this results chain of efforts to achieve the SDGs in partner countries.

The purpose of linking official development assistance (ODA) to the SDGs is to give substance to outcome-focused monitoring and dialogues on development co-operation. However, such attempts should not undermine the OECD's CRS[1] as the ODA recording system. The CRS records inputs and activities, not outputs or outcomes, while the SDGs and their targets describe a combination of outcomes, partnerships and processes. Attempts to link the CRS purpose codes to the SDGs should be robust and transparent.

Methodological challenges: Data are available at the OECD on ODA and other official flows, but not yet on TOSSD and development co-operation that includes private flows. The ODA data are available in input and sector categories, not according to outcomes and results, let alone the SDGs. ODA is a contributing factor in national and local development efforts, with some scope for attribution of results to development co-operation mainly at the project level.

Institutional challenges: There is a strong desire to maintain ODA in its present form, given also the continuation of the UN approved target of 0.7% of GNI in ODA. The ODA purpose codes have proven their value for a long time, while the SDG targets are new and less stringent. Therefore, there may be limited appetite for systematic links between ODA and SDGs, yet a demand for better understanding of how ODA contributes to SDG progress.

Addressing these challenges suggests two options (not mutually exclusive) for further work:

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[1] Creditor Reporting System, https://stats.oecd.org/Index.aspx?DataSetCode=CRS1

c) *Assessing ODA codes for progress on SDG targets:* Assess in greater depth the usefulness of CRS purpose codes and markers for the SDG targets, including to examine how sector outputs of development co-operation can support SDG outcomes and results

d) *Operationalising the commitment to country-led results frameworks:* Encourage providers to align portfolios with their partners' country results frameworks under the 2030 Agenda for Sustainable Development, including to exchange experience with capacity-building for SDG-related results frameworks and management for development results around SDG targets

C) Proposed next steps

1. At the workshop on *Mutual Accountability through Results: Supporting partner countries' development goals and results frameworks* (9-10 February 2017, Brussels, co-hosted by the European Commission and the OECD), participants (providers, partners, the UN, civil society and research) will, among other items, assess the two propositions and four options and suggest ways forward.

2. Interested providers will be invited to lead the subsequent work on challenges and opportunities, exploring options for addressing development co-operation results under the 2030 Agenda.

3. In the 3rd quarter of 2017, the findings will be presented to the DAC as part of an updated Programme of Work on Development Results.

Introduction

The DAC / DCD Programme of Work on Development Results reflects a desire across providers and partners to assess the contribution of development co-operation to the 2030 Agenda. This concerns the relationship between the *what* (= the SDGs) and the *how* (= effectiveness principles). Since *results* are ultimately about the *what*, the DCD has undertaken pilot work to assess the usefulness of the SDG targets, indicators and data to analyse some of the challenges developing countries face in achieving the SDGs by 2030, as well as the extent to which development co-operation can contribute to meeting these challenges.

The pilot methodology analysed development co-operation's contribution to developing country progress toward the SDGs. The information could be of use to providers and partners who are engaged in country-level dialogues on aligning foreign assistance with the main SDG challenges facing individual developing countries. The pilot attempted to link the ODA purpose codes to relevant SDGs.

The aim was to generate an *analytical platform* to study the relevance of aid flows to key SDG challenges in developing countries. The pilot analysis concluded that more robust methodologies and better data are needed, notably on SDG progress and ODA outcomes, before such analyses can be completed. Therefore, this paper introduces four *options for further work on the results of development co-operation in the context of the 2030 Agenda for Sustainable Development*.

The data used for these pilot tests were drawn from two sources: The UN's compilation of data, by SDG indicator and country, to monitor SDG progress: SDG indicators;[2] and the OECD's compilation of data on ODA and other official flows (OOF) through the CRS database. For reasons of data availability, the analysis of development co-operation was limited to ''aid'', meaning ODA and OOF. The pilot analysis covered only 30 out of 169 SDG targets, viz. those outcome targets that are more directly relevant to aid and for which data are available.

A focus on SDG progress as development results can lift the debate about results to questions about real change and impact. Such an approach can contribute to efforts by providers and partners to make development investments relevant to the needs and priorities identified by developing countries, and articulated in their country results frameworks. The most recent DAC results community workshop (Paris, September 2016) confirmed that providers and partners need and use results information for accountability, communication, direction and learning:

- *Accountability:* Analysing the contribution by providers and partners to common goals and results
- *Communication:* Monitoring real change for the best results stories and evidence to policy-makers
- *Direction:* Providing results information for decision making, while avoiding perverse incentives
- *Learning:* Providing and using an evidence base for capacity-building and behavioural change

Analysing the contribution of development co-operation to the SDGs would provide results information for all four purposes for the development community as a whole, as a complement to what individual providers and partners collect in their respective results frameworks.

Section 1 summarises the ambitions of the 169 SDG targets and their usefulness as intended results of development and development co-operation. It assesses the data available on the SDG targets for developing countries, introduces a pilot methodology for SDG-related results monitoring of development co-operation, and discusses decisions needed for its possible development. Section 2 discusses the overlap between ODA purposes and the SDGs and examines the relevance of CRS purpose codes and markers for the SDG targets. Both Sections present options for further work.

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[2] http://unstats.un.org/sdgs/indicators/database/

1. How SDG progress reflects development results and can strengthen dialogues

SDG targets and development results

The results of development co-operation are varied. They comprise outputs, outcomes, capacities, policy changes, long-term impact, etc. However, aggregating results information from projects to corporate levels and across partner and provider countries is near-to-impossible. This paper applies a different, complementary approach. It is based on two premises: that all countries support developing countries' achievement of the SDGs under the 2030 Agenda for Sustainable Development; and that the SDGs and their targets represent agreed *outcomes* to be achieved by 2030.
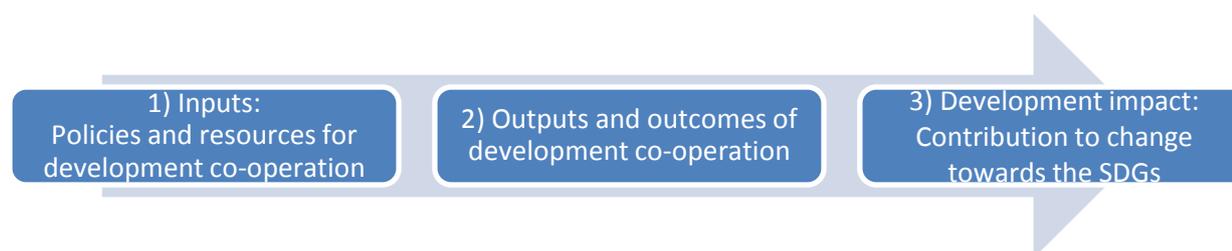
Actual change towards the 2030 SDG targets in developing countries therefore shows development *results* by the primary actors in development, including the providers of aid. The underlying theory of change is that *official aid* is a leveraging part of *international development co-operation*, which contributes to *developing country efforts* to achieve the SDGs and generate *development results*.

Achieving the SDGs represents development results, because many SDG targets represent outcomes to be realised in the form of change on the ground. Analysing the contribution of development co-operation towards SDG progress can therefore be a complementary approach to analysing the results of development co-operation. Progress on the SDG targets may provide information on relevance and contribution of development co-operation, while not claiming attribution or direct results.

The 17 SDGs and 169 targets of the 2030 Agenda for Sustainable Development offer a mixture of intended *outcomes*, desirable *policies* and necessary *processes* of collaboration and partnerships, i.e. not everything is about development results. Some goals and targets express aspirations and intentions, but are hardly achievable in a documentable sense. Still, the SDGs offer an element of *results-based decision making* in development co-operation, because they address real life change for people, more inclusive societies, and sustainability in all its dimensions; as well as common commitments for universal change, agreed and monitored by countries and the UN.

The advantages of an SDG-related results approach to development co-operation are firstly that it lifts the results debate to questions about real change and impact; and secondly that it enables transparent progress monitoring based on common data, verified by the UN (as regards the SDGs) and the OECD-DAC (as regards development co-operation). The proposed approach follows the results chain, as in Figure 1.

Figure 1: The development co-operation results chain towards SDG progress

1) Inputs:
Policies and resources for development co-operation

2) Outputs and outcomes of development co-operation

3) Development impact:
Contribution to change towards the SDGs

Parts of SDGs #1-#16 are about desired change at outcome and impact level, whereas SDG #17 is about the partnerships needed for outcome change. A review of the 169 SDG targets found that approximately half can be said to aim at documentable change (by 2030) in the form of concrete outcomes on the ground. Annex 1 lists the 87 SDG targets that are assessed to most directly aim at change in the form of *development outcomes*. These 87 targets provide a unique political agenda focused on achieving real change for people and societies, across all economic, social, environmental and political dimensions. It is a strong and promising agenda for development results for the world community.

At the same time, the 87 SDG outcome targets present the development community with significant challenges: Firstly, even these outcome-focused SDG targets are very uneven with respect to the precise

target set for 2030; only few of them describe clearly the desirable result, or ''end-situation'', for 2030, and many represent aspirations rather than targeted outcomes. Secondly, many of the 87 SDG targets concern *improved access* to various services or development enablers, rather than actual *outcomes* in terms of better lives and sustainable development. The actual outcome depends on what people do with the improved access to education, energy, health, housing, infrastructure, etc. Similarly, strengthened capacity and reduced degradation are not outcomes per se. Finally, sufficient data are not available to assess progress towards the 2030 targets.

Country results frameworks and the SDGs

At the 2nd High Level Meeting of the Global Partnership for Effective Development Cooperation (December 2016), developing countries ''commit to adapt their national results frameworks to strengthen linkages with national development priorities and SDG-related targets and indicators;'' (#54), while provider countries ''commit to … develop the capacity of partner countries to integrate the SDGs into national development plans and corresponding country results frameworks.'' (#55).

According to the GPEDC 2016 Progress Report, ''A country-led results framework … is led or originated by the government of the country itself, rather than being provided or imposed by development partners. This can include any form of government-led planning instrument that defines a country's approach to development, sets outs its development priorities and establishes the results expected to be achieved. It also outlines the systems and tools that will be used to monitor and evaluate progress towards these targets, establishes the indicators of progress and determines the baseline against which results will be measured.''

In this context, two features are important: First, a country results framework is not necessarily a separate document, but an integral part of the country's vision and planning documents. Second, with its emphasis on development priorities, baselines, intended results and necessary indicators, the scope is obvious for synergies with the SDGs and the SDG targets and indicators applied at country level. Within their commitment to the 2030 Agenda, developing countries have the right to adopt, adapt, select and prioritise the SDGs and targets that are most relevant to their country situation and existing priorities.

Understanding the challenges of developing countries to reach the 2030 targets of the SDGs

The UN's Statistical Commission has agreed on *230 indicators*[3] to capture progress towards the 2030 Agenda and to be used in the UN Secretary General's annual report on ''Progress towards the Sustainable Development Goals''. The SDG indicators are divided into three tiers, with tier 1 indicators being ''conceptually clear, (with) established methodology and standards available and data regularly produced by countries''[4]. Given the conceptual and methodological challenges with indicators in tiers 2 and 3, the pilot analyses undertaken for this paper have applied mainly tier 1 indicators.

To make clearer the development results to be pursued, it would be helpful to understand better the aimed for ''end situation'' around 2030. Based on country and UN data on the current SDG challenges, partner country authorities and providers could have a dialogue on the most effective way to use development co-operation to meet the very different challenges of the different SDG targets. The starting-point should be the priorities set by the partner country authorities for its own development and for the contributions sought from development co-operation. The pilot methodology and its limitations are described further in Section 2 below.

To benefit fully from the results focus of the SDG targets, partners and providers need a tool to appreciate the depth of the challenges across the SDGs and targets. There may be several approaches to such an analysis. The DCD undertook a pilot to analyse the ''distance'' remaining for a developing country to reach the internationally agreed 2030 targets. When the SDG target for 2030 can be quantified, and data are available on the present situation, the distance

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[3] See http://unstats.un.org/sdgs/indicators/database/
[4] ''Provisional Proposed Tiers for Global SDG Indicators'', as of March 24, 2016. Prepared by the Secretariat of the IAEG-SDGs (Inter-Agency Expert Group on SDG Indicators), UN Statistical Commission.

and the severity of the challenge can be analysed. To explore if and how such an analysis can work, the DCD undertook the following steps:

1. Identify the SDG targets (87 out of 169) that come closest to being intended development outcomes and results; see Annex 1.
2. Identify among the UN's 230 SDG indicators the tier 1 indicators for the 87 outcome targets that have the best scope for setting clear ''end-values'' and the best data availability to generate a baseline.
3. Identify among these SDG targets and indicators the ones that appear to be most directly relevant to development co-operation.
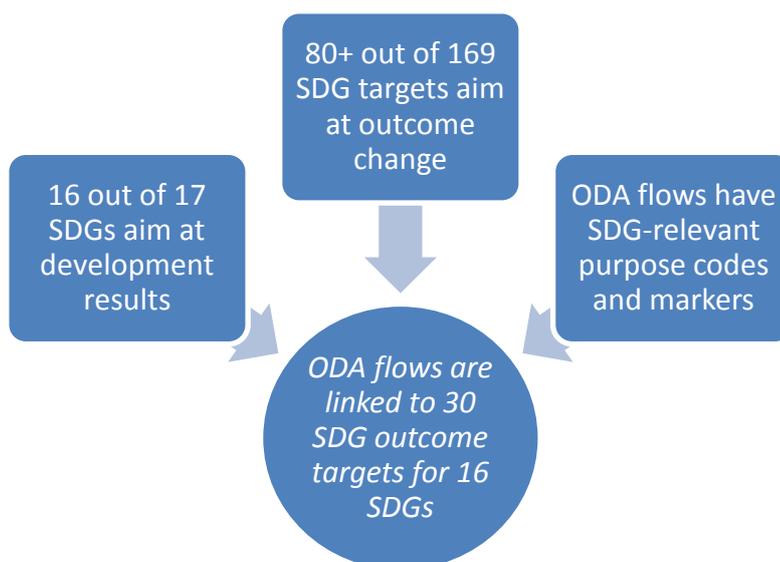
The suggestions for each of the 87 so-called SDG outcome targets can be found here:

Assessment of the
SDG outcome targets

Figure 2 shows the steps taken to identify a subset of SDG targets and indicators that could be used to test the approach. The steps related to official development assistance (ODA) are discussed in Section 2 below. Again, it should be emphasized that this was a pilot test aimed to generate a better foundation for decisions on the validity and desirability of this attempt to link development co-operation to the SDGs in a results context.

Figure 2: Testing a pilot approach to SDG-related results assessments

Testing the approach for 30 SDG targets and indicators

The approach tested here lead to a focus on 30 SDG targets and their related indicators (see Table 1). An attempt was made to define end-values to be achieved by 2030 for each of the 30 SDG targets and indicators. 18 of 30 targets have an end-value explicitly indicated in the 2030 Agenda, or an end-value which could be drawn from similar international standards. The 2030 targets would, in this case, be absolute values. For the 12 remaining SDG targets in this study, the pilot analysis set the 2030 at the current level of the 30 best-performing ODA recipient countries. The argument was that 80 percent of developing countries (143 ODA recipients were included in the pilot analysis) should aim to reach the situation by 2030 in which the 20 percent best performing developing countries find themselves today with respect to these SDG outcome targets.

Table 1: SDGs, targets and indicators used in the pilot analysis

GOALS	SELECTED SDG TARGETS	RELEVANT SDG INDICATORS[5]
Goal 1. No poverty	1.1 Eradicate extreme poverty	1.1.1 Proportion of population below the international poverty line, by sex, age, employment status and geographical location (urban/rural)
Goal 2. Zero hunger	2.1 End hunger and ensure access to safe, nutritious and sufficient food	2.1.1 Prevalence of undernourishment
	2.2 End all forms of malnutrition	2.2.1 Prevalence of stunting (height for age <-2 standard deviation from the median of the WHO Child Growth Standards) among children under 5 years
Goal 3. Good health and wellbeing	3.2 End preventable deaths of new-borns and children under 5	3.2.1 Under-five mortality rate
	3.3 End the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases	3.3.2 Tuberculosis incidence per 1,000 population
	3.7 Ensure universal access to sexual and reproductive health-care services	3.7.1 Proportion of women of reproductive age (aged 15-49 years) who have their need for family planning satisfied with modern methods
Goal 4. Quality education	4.2 Access to quality early childhood development, care and pre-primary education	4.2.2 Participation rate in organized learning (one year before the official primary entry age), by sex
	4.6 Ensure that all youth achieve literacy and numeracy	4.6.1 Percentage of population in a given age group achieving at least a fixed level of proficiency in functional literacy
Goal 5. Gender equality	5.3 Eliminate all harmful practices	5.3.1 Proportion of women aged 20-24 years who were married or in a union before age 15 and before age 18
	5.5 Ensure women's full and effective participation at all levels of decision-making in political, economic and public life	5.5.1 Proportion of seats held by women in national parliaments and local governments
Goal 6. Clean water and sanitation	6.1 Achieve access to safe and affordable drinking water	6.1.1 Proportion of population using safely managed drinking water services
	6.2 Achieve access to adequate and equitable sanitation and hygiene	6.2.1 Proportion of population using safely managed sanitation services, including a hand-washing facility with soap and water
	6.4 Substantially increase water use efficiency across all sectors	6.4.2 Level of water stress: freshwater withdrawal as a proportion of available freshwater resources
Goal 7. Affordable and clean energy	7.1 Ensure access to affordable, reliable and modern energy services	7.1.1 Proportion of population with access to electricity
	7.3 Double improvement in energy efficiency	7.3.1 Energy intensity measured in terms of primary energy and GDP (Megajoules per USD constant 2011 PPP GDP)
Goal 8. Decent work and economic growth	8.1 Sustain per capita economic growth	8.1.1 Annual growth rate of real GDP per capita
	8.5 Achieve full and productive employment and decent work	8.5.2 Unemployment rate, by sex, age and persons with disabilities
Goal 9. Industry, innovation and infrastructure	9.4 Upgrade infrastructure and retrofit industries to make them sustainable	9.4.1 Emissions of carbon dioxide per unit of Manufacturing Value Added (kg per unit of value added)
	9.5 Enhance scientific research	9.5.1 Research and development expenditure as a proportion of GDP

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[5] The source of data for the 30 indicators presented in this table is the Global SDG Indicators Database (http://unstats.un.org/sdgs/indicators/database/). More information for each indicator is available at the UN metadata repository (http://unstats.un.org/sdgs/metadata/)

GOALS	SELECTED SDG TARGETS	RELEVANT SDG INDICATORS[5]
Goal 10. Reduced inequalities	10.1 Achieve income growth of the bottom 40 per cent of the population	10.1.1 Growth rates of household expenditure or income per capita among the bottom 40 per cent of the population and the total population
Goal 11. Sustainable cities and communities	11.1 Ensure access for all to housing and basic services and upgrade slums	11.1.1 Proportion of urban population living in slums, informal settlements or inadequate housing
	11.6 Reduce the adverse per capita environmental impact of cities	11.6.2 Annual mean levels of fine particulate matter (e.g. PM2.5 and PM10) in cities (population weighted)
Goal 12. Responsible consumption & production	12.2 By 2030, achieve the sustainable management and efficient use of natural resources	12.2.1 Material footprint per capita (Metric tons per capita)
Goal 13. Climate action	13 Reduce greenhouse gas emissions, in line with long term goal of achieving net zero global emissions between 2050 and 2100	Greenhouse gas emissions per capita (Metrics tons per capita). Note: Target and indicator drawn from the Paris Agreement on climate change[6]
	13.1 Strengthen resilience and adaptive capacity to climate-related hazards & disasters	13.1.2 Number of deaths, missing persons and persons affected by disaster per 100,000 people
Goal 14. Life below water	14.5 Conserve at least 10 percent of coastal and marine areas	14.5.1 Coverage of protected areas in relation to marine areas
Goal 15. Life on land	15.1 Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems, in particular forests	15.1.1 Forest area as a proportion of total land area
	15.5 Reduce the degradation of natural habitats, halt the loss of biodiversity	15.5.1 Red List Index
Goal 16. Peace, justice and strong institutions	16.1 Significantly reduce all forms of violence and related death rates everywhere	16.1.1 Number of victims of intentional homicide per 100,000 population, by sex and age
	16.9 Provide legal identity for all	16.9.1 Proportion of children under 5 years of age whose births have been registered with a civil authority, by age

Questions and options for further work

As seen in the UN Secretary-General's 2016 report on ''Progress towards the SDGs''[7], the UN publishes commanding data on past trends and the current situation on the SDGs. The UN High-Level Political Forum has the role to assess Voluntary National Reviews (VNRs) on progress towards the SDGs.[8] Individual

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[6] Data made available by the World Bank (http://data.worldbank.org/indicator/EN.ATM.CO2E.PC)

[7] http://unstats.un.org/sdgs/report/2016/The%20Sustainable%20Development%20Goals%20Report%202016.pdf

[8] ''As part of its follow-up and review mechanisms, the 2030 Agenda for Sustainable Development encourages member states to "conduct regular and inclusive reviews of progress at the national and sub-national levels, which are country-led and country-driven" (paragraph 79). These national reviews are expected to serve as a basis for the regular reviews by the high-level political forum (HLPF), meeting under the auspices of ECOSOC. As stipulated in paragraph 84 of the 2030 Agenda, regular reviews by the HLPF are to be voluntary, state-led, undertaken by both developed and developing countries, and involve multiple stakeholders.

The voluntary national reviews (VNRs) aim to facilitate the sharing of experiences, including successes, challenges and lessons learned, with a view to accelerating the implementation of the 2030 Agenda. The VNRs also seek to strengthen policies and institutions of governments and to mobilize multi-stakeholder support and partnerships for the implementation of the Sustainable Development Goals.

developing country VNRs may address the SDGs as development results and may link them with their national long-term development plans. Common efforts (methodology and data) may be needed to assess the links between development results and SDG targets as well as the challenges lying ahead for the country to achieve the targets by 2030.

The pilot analysis found that the methodology can generate useful information on the challenges facing developing countries on their road towards intended results under the 2030 SDG targets. However, each developing country chooses its own development path and prioritises the 2030 targets as it wishes. If at all, analyses of the distance from today's situation to the 2030 results should cover *all* SDG targets (or at least those dealing with intended outcome change). The pilot analysis found that this is not possible with the formulation of most SDG targets because of lack of quantifiable targets and of country-level data for the UN's SDG indicators. Furthermore, for a number of reasons, limiting the analysis to the subset of 30 SDG targets and indicators shown in Table 1 is not appropriate for the objectives pursued by this line of work.

The potential benefits from the SDG-related results approach, which was pilot tested by the DCD, are the clear links to the common development aspirations of the world community expressed in the 2030 Agenda as a unifying framework also for development co-operation. The question is to what degree partners and providers of development co-operation wish to collaborate on the SDGs as a reference framework for goal-setting and results monitoring.

This would point to two options for further work, in collaboration with the UN:

a) *Understanding the SDGs and targets as development results:* Support analytical work on synergies between SDG targets and the results of development and development co-operation

Digging deeper into the outcome focus of the SDG targets and the development goals of providers and partners will enable assessments of the relevance of the SDG targets to the results agenda and the dialogue on development co-operation results. This may comprise two efforts:

- Getting a better understanding of the UN's interpretation of the 2030 end values for the SDG outcome targets, because these are the ''intended results'' of the 2030 Agenda
- Compiling an overview of the long-term development results pursued by developing countries and by providers of development co-operation

b) *Capacity-building for the use of SDG targets and indicators in results frameworks:* Work with the UN, GPEDC and others to identify the current use of SDG targets and indicators in the results frameworks of partners and providers

Both developing countries and provider agencies are elaborating extensive results frameworks, using goals, targets and indicators that may have preceded or differ from the 2030 Agenda. In most cases, there is significant overlap with the SDGs within priority themes. It would be useful to get a reference repository of the goals, targets and indicators used by the parties to development co-operation, in order for them to benefit from lessons learned – and to enable a stronger alignment around country-led results frameworks in partner countries.

Each developing country has its own development goals and priorities, and the 169 SDG targets may seem additional, overwhelming or even unnecessary in terms of substance and ''target date''. Making clearer the link with development results and providing a methodology to assess the road to the SDG targets can assist partner countries in applying what is most relevant to them from the 2030 Agenda. It would be a complementary tool for partner countries to support their own development priorities and

paths towards 2030. Hence, the work could include compilation of information from international organisations, providers and partners about current approaches to dialogues on development co-operation and the 2030 Agenda.

Implementing the commitments, which providers and partners in development co-operation made at the 2nd High Level Meeting in Nairobi, to support and use country-led results frameworks within the 2030 Agenda requires exchange of good practice lessons on capacity-building and use. This is a logical follow-up to the Nairobi meeting and a good fit to the DAC Programme of Work on Development Results.

2. How to link development co-operation to the SDG targets

Attribution, contribution, relevance

Development results and the achievement of SDG targets are concerned with positive change for people, societies and the environment. Development co-operation, including the policies and programmes of providers, contributes to these results. Most providers agree that *attribution* of results to development co-operation is feasible only at project or programme level, and that the main focus and building blocks of providers' results frameworks must be the project / activity / intervention. At partner country level, or indeed at corporate provider level, many other forces than ODA and development co-operation play a more significant role for impact and change.

However, providers' results frameworks usually include two top levels – dealing with long-term development results, and contributions to development results, respectively. The DAC results workshop in September 2016 found that results information gathered for these two levels is used mainly for accountability and communication purposes, and less so for direction and learning. While attribution is rarely feasible at these macro levels, the question of development co-operation's *contribution* and *relevance* can be assessed against the common development results pursued under the 2030 Agenda.

The DCD has attempted to develop a methodology to analyse such contributions to development results. Section 1 above identified the SDG targets that most directly reflect development outcomes and results, and which are most amenable to public interventions (policies and investments, including development co-operation). This section explores whether development co-operation is relevant to the severity of the SDG challenges facing developing countries. The discussion reflects the pilot analysis outlined above , even if the analysis recognized the severe limitations of methodology and data. At present, no alternative approach is available.

The methodology and data do not permit a cause-effect analysis, nor an attribution of results to the development co-operation provided. Instead, the methodology explores the relevance of ODA allocations to the SDG challenges facing developing countries. The idea would be that with such a baseline, analyses in subsequent years can assess areas of progress, likely contributions of development co-operation, and gaps and challenges in development co-operation. This would be a significant contribution to the results agenda of development co-operation. Thus, the analysis below outlines a promising approach, even if the methodological and data challenges at present are too significant to pursue this analysis for individual developing countries and partnerships. Therefore, two options are presented for further clarification or modified direction of work.

ODA purpose codes and markers

To analyse the relevance of development co-operation to SDG achievements, it is necessary to address the challenge that the purpose codes and markers used to record official development assistance (ODA) and other official flows (OOF) are organised by *input* and *sector / theme*. Work is ongoing at the OECD to reach agreement on the links between ODA and OOF of the CRS on one hand and the SDGs, targets and indicators of the 2030 Agenda on the other. Under the broad headline of *financing for development* it is essential to link

the *how* (multiple sources and flows of finance, including ODA) with the *what* (the SDGs). Until this formal work is completed, the efforts below are meant only to illustrate the challenges and opportunities found in linking development co-operation to the SDGs, to enable the DAC results community to prioritise next steps.

At the most basic level, the ODA definition (''the promotion of the ***economic development and welfare of developing countries*** as its main objective'') is fully in line with the objectives of the 2030 Agenda and the SDGs, although the latter is universal, while ODA focuses on developing countries.

Annex 2 summarises the proposed linking of CRS purpose codes and markers to the 30 SDG targets and indicators identified earlier for the pilot analysis. The Annex lists the CRS purpose codes assessed to be the most relevant. There are a number of difficulties, however. For data relating to all ODA receiving countries, purpose codes and markers can be allocated to SDGs for roughly *a third* of the total ODA and OOF disbursed. This low coverage is partly a timing issue (the long history of ODA classification compared with the 2015 adoption of the 2030 Agenda, meaning that the categories do not fit easily) and partly reflects that other purposes than achieving the SDGs determine aid allocations; hence, the subset of purpose codes and markers used here does not cover all development co-operation. Even if the overall structure of the DAC classification of ODA is well in line with the SDGs, critical gaps and challenges exist. These weaknesses include:

- Four SDGs are too broad in scope to be captured through specific ODA purpose codes and markers. These SDGs are 'cross cutting' and could not be included in the pilot analysis of ODA allocations. All development co-operation policies and programmes can be said to aim at these goals, so it is not possible to link specific ODA purpose codes to these goals:
  o SDG#1 – No poverty
  o SDG#8 – Decent work and economic growth
  o SDG#10 – Reduced inequalities
  o SDG#12 – Responsible consumption and production

- SDG#5 on gender equality and SDG#13 on climate change are not well covered in the current, detailed ODA classification. Therefore, the two *markers* (rather than purpose codes) on gender equality and climate change mitigation were used to capture the ODA allocated for these purposes. The use of markers leads to some double counting, however (whereas the purpose codes are exclusive). At the same time, multilateral providers do not systematically report on these markers, which may lead to an under-estimation of their contributions in these areas.

Relevance of development co-operation to the SDGs

The pilot analysis collected data on SDG progress (drawn from the UN's country-specific database) and ODA / OOF flows to 143 ODA recipients (from the CRS). To examine whether ODA allocations can be linked to the developing countries' SDG challenges for the 12 SDGs covered here, the pilot approach of measuring the distance to the 2030 targets was used. This would allow an analysis of ODA allocations for each SDG weighted by the significance of the SDG challenge in the developing country or region. Partner country authorities may decide to seek development co-operation for some SDG areas and not for others. Therefore, the aim would be to offer data to both providers and partners suggesting which SDG targets and development results receive what attention from development co-operation.

Using the ODA purpose codes linked with the 30 SDG targets (covered by the pilot analysis), the data on ODA flows add up to approximately one third of ODA.[9] Therefore, this pilot analysis does not present findings but points to the methodological challenges to be overcome, offering two options for next steps.

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[9] In 2014, developing countries as a whole received USD 171,309 million of aid (official development assistance, ODA, and other official flows, OOF). The aid, which could be coded against the DAC-CRS purpose codes and markers included in this analysis, covers 32% of total aid received by developing countries in 2014.

With a more robust methodology and higher coverage of allocated ODA, findings would have been possible on, for example, ODA allocations to a partner country being high relatively to the size of the SDG challenges in some development sectors / dimensions and relatively low in other sectors / dimensions.

Summary of the main limitations of the pilot analysis

The following points summarise the key methodological and data coverage limitations of the pilot analysis. The approach:

- Captured only one third of global ODA/OOF as SDG-allocated aid, because not all ODA purpose codes can be linked to the SDGs and SDG targets emphasized here.
- Did not capture development co-operation beyond ODA/OOF, e.g. political dialogue and capacity-building, because of lack of data.
- Gave priority to quantifiable SDG targets and indicators, to enable comparisons across countries.
- Examined the allocation of ODA to only 12 of 17 SDGs, for which ODA purpose codes and markers can be used.
- Covered as a pilot just 30 out of the estimated 80+ SDG targets with outcome aspirations, out of the total 169 SDG targets.
- Applied only 30 out of 230 SDG indicators adopted by the UN Statistical Commission, partly due to lack of data.
- Attempted to define end-values for the 2030 targets where these were not formulated in the 2030 Agenda, in order to analyse the distance yet to be covered to reach the 2030 targets.

Questions and options for further work

The aim of the pilot analysis undertaken by the DCD was clear: To raise the level of the results dialogue to substantive issues of sustainable development, benefitting from the goals, targets and indicators agreed at the UN for the 2030 Agenda. With the universal commitment to the SDGs, the potential for *mutual accountability through SDG results* deserves to be pursued. At the same time, the two workshops of the DAC results community in February and September 2016 pointed to methodological and institutional challenges, which may be summarised in three questions:

- Are individual providers and partner countries ready to use the 2030 Agenda for Sustainable Development as a reference for their results frameworks and mutual accountability for development results?
- Are some or all of the 17 goals, 169 targets and 230 indicators of the 2030 Agenda helpful in strengthening the results frameworks of providers and partners, who also have their individual goals and priorities for development co-operation?
- Are sufficient data and robust methodologies available for the attempted link between development co-operation and the SDGs as development results?

This paper has explored the rationale and potential usefulness of an SDG-related results approach to development co-operation. Its pilot analyses suggested that a step-wise approach is necessary, both to overcome the methodological and data weaknesses and to ensure usefulness of the approach. This suggests two options (not mutually exclusive) for further work:

c) *Assessing ODA codes for progress on SDG targets:* Assess in greater depth the usefulness of CRS purpose codes and markers for the SDG targets, including to examine how sector outputs of development co-operation can support SDG outcomes and results

This option is closely related to option a) above on analytical work on synergies between SDG targets and the results of development and development co-operation. A way forward could be to seek a simpler methodology, which is useful for *all* 169 SDG targets, possibly with a different methodology for *outcome*-focused SDG targets and the many *partnership and process* oriented SDG targets. If feasible,

this would avoid the risk that a subset of SDG targets (e.g. the 30 targets in the pilot analysis) are given ''special status'' in the monitoring of development co-operation results, which is a concern expressed by some members of the results community.

d) *Operationalising the commitment to country-led results frameworks:* Encourage providers to align portfolios with their partners' country results frameworks under the 2030 Agenda for Sustainable Development, including to exchange experience with capacity-building for SDG-related results frameworks and management for development results around SDG targets

This option is closely related to option b) above on capacity-building for SDG-related results frameworks and management for development results. The option reflects the commitments made by providers both to the development effectiveness principles (Paris, Busan, GPEDC) and to the SDGs (at the UN). Working with GPEDC and the UN, the role of DAC-DCD should be to help *operationalising the providers' commitments* made at Nairobi in December 2016 on building and using country-led results frameworks with the application of goals, targets and indicators from the 2030 Agenda.

ANNEX 1:

OUTCOME-ORIENTED SUSTAINABLE DEVELOPMENT GOALS & TARGETS

The table below lists 87 out of 169 SDG targets. The ones not included are a) the 41 targets under SDGs 1-16 that are listed as ''means of implementation'' targets; b) the 19 targets under SDG#17 that are all about means of implementation; and c) 22 targets assessed for this study to have a primary focus on processes and institutions.

Goal 1. End poverty in all its forms everywhere	
1.1	By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than $1.25 a day
1.2	By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions
1.3	Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable
1.4	By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance
1.5	By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters
Goal 2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture	
2.1	By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round
2.2	By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons
2.3	By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment
2.4	By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality
2.5	By 2020, maintain the genetic diversity of seeds, cultivated plants and farmed and domesticated animals and their related wild species, including through soundly managed and diversified seed and plant banks at the national, regional and international levels, and promote access to and fair and equitable sharing of benefits arising from the utilization of genetic resources and associated traditional knowledge, as internationally agreed
Goal 3. Ensure healthy lives and promote well-being for all at all ages	
3.1	By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births
3.2	By 2030, end preventable deaths of newborns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births and under-5 mortality to at least as low as 25 per 1,000 live births
3.3	By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases

3.4	By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being
3.5	Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol
3.6	By 2020, halve the number of global deaths and injuries from road traffic accidents
3.7	By 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programmes
3.8	Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all
3.9	By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination

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

4.1	By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes
4.2	By 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education
4.3	By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university
4.4	By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship
4.5	By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations
4.6	By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy
4.7	By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development

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

5.1	End all forms of discrimination against all women and girls everywhere
5.2	Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation
5.3	Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation
5.4	Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate
5.5	Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life
5.6	Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Programme of Action of the International Conference on Population and Development and the Beijing Platform for Action and the outcome documents of their review conferences

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

6.1	By 2030, achieve universal and equitable access to safe and affordable drinking water for all
6.2	By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations
6.3	By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally
6.4	By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity
6.6	By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes

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

7.1	By 2030, ensure universal access to affordable, reliable and modern energy services
7.2	By 2030, increase substantially the share of renewable energy in the global energy mix
7.3	By 2030, double the global rate of improvement in energy efficiency

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

8.1	Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries
8.2	Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors
8.4	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

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

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

9.4	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

Goal 10. Reduce inequality within and among countries

10.1	By 2030, progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average
10.2	By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status
10.3	Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard
10.7	Facilitate orderly, safe, regular and responsible migration and mobility of people, including through the implementation of planned and well-managed migration policies

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

11.1	By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums
11.2	By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons
11.5	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

Goal 12. Ensure sustainable consumption and production patterns

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

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

13	Reduce greenhouse gas emissions, in line with long term goal of achieving net zero global emissions between 2050 and 2100
13.1	Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries

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

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

14.1	By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution
14.2	By 2020, sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and take action for their restoration in order to achieve healthy and productive oceans
14.3	Minimize and address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels
14.4	By 2020, effectively regulate harvesting and end overfishing, illegal, unreported and unregulated fishing and destructive fishing practices and implement science-based management plans, in order to restore fish stocks in the shortest time feasible, at least to levels that can produce maximum sustainable yield as determined by their biological characteristics
14.5	By 2020, conserve at least 10 per cent of coastal and marine areas, consistent with national and international law and based on the best available scientific information
14.7	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

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

15.1	By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements
15.2	By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally
15.3	By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world
15.4	By 2030, ensure the conservation of mountain ecosystems, including their biodiversity, in order to enhance their capacity to provide benefits that are essential for sustainable development
15.5	Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species
15.6	Promote fair and equitable sharing of the benefits arising from the utilization of genetic resources and promote appropriate access to such resources, as internationally agreed
15.7	Take urgent action to end poaching and trafficking of protected species of flora and fauna and address both demand and supply of illegal wildlife products

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

16.1	Significantly reduce all forms of violence and related death rates everywhere
16.2	End abuse, exploitation, trafficking and all forms of violence against and torture of children
16.3	Promote the rule of law at the national and international levels and ensure equal access to justice for all

16.4	By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime
16.5	Substantially reduce corruption and bribery in all their forms
16.6	Develop effective, accountable and transparent institutions at all levels
16.7	Ensure responsive, inclusive, participatory and representative decision-making at all levels
16.9	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

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

30 SDG TARGETS AND INDICATORS LINKED WITH ODA PURPOSE CODES AND MARKERS

SDG GOALS	SDG TARGETS OF THE PILOT	RELEVANT SDG INDICATORS[10]	LINKED WITH CRS PURPOSE CODES
Goal 1. No poverty	1.1 Eradicate extreme poverty	1.1.1 Proportion of population below the international poverty line, by sex, age, employment status and geographical location (urban/rural)	Cross-cutting (All ODA + OOF)
Goal 2. Zero hunger	2.1 End hunger and ensure access to safe, nutritious and sufficient food	2.1.1 Prevalence of undernourishment	12240 - Basic nutrition 52010 - Food aid/food security programmes
	2.2 End all forms of malnutrition	2.2.1 Prevalence of stunting (height for age <-2 standard deviation from the median of the WHO Child Growth Standards) among children under 5 years	
Goal 3. Good health and wellbeing	3.2 End preventable deaths of new-borns and children under 5	3.2.1 Under-five mortality rate	12220 - Basic health care 12250 - Infectious disease control
	3.3 End the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases	3.3.2 Tuberculosis incidence per 1,000 population	12263 – Tuberculosis control
	3.7 Ensure universal access to sexual and reproductive health-care services	3.7.1 Proportion of women of reproductive age (aged 15-49 years) who have their need for family planning satisfied with modern methods	13020 - Reproductive health care 13030 - Family planning
Goal 4. Quality education	4.2 Access to quality early childhood development, care and pre-primary education	4.2.2 Participation rate in organized learning (one year before the official primary entry age), by sex	111xx – Education – level unspecified 112xx – Basic education
	4.6 Ensure that all youth achieve literacy and numeracy	4.6.1 Percentage of population in a given age group achieving at least a fixed level of proficiency in functional literacy	
Goal 5. Gender equality	5.3 Eliminate all harmful practices	5.3.1 Proportion of women aged 20-24 years who were married or in a union before age 15 and before age 18	Gender equality marker
	5.5 Ensure women's full and effective participation at all levels of decision-making in political, economic and public life	5.5.1 Proportion of seats held by women in national parliaments and local governments	
Goal 6. Clean water and sanitation	6.1 Achieve access to safe and affordable drinking water	6.1.1 Proportion of population using safely managed drinking water services	14020-21-22 – Water supply and sanitation – large systems 14030-31-32 – Basic drinking water supp and basic sanitation
	6.2 Achieve access to adequate and equitable sanitation and hygiene	6.2.1 Proportion of population using safely managed sanitation services, including a hand-washing facility with soap and water	
	6.4 Substantially increase water use efficiency across all sectors	6.4.2 Level of water stress: freshwater withdrawal as a proportion of available freshwater resources	14010 - Water sector policy and administrative management

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[10] The source of data collection for the 30 indicators presented in this table is the Global SDG Indicators Database (http://unstats.un.org/sdgs/indicators/database/). More information for each indicator is available on the UN metadata repository (http://unstats.un.org/sdgs/metadata/)

SDG GOALS	SDG TARGETS OF THE PILOT	RELEVANT SDG INDICATORS[10]	LINKED WITH CRS PURPOSE CODES
Goal 7. Affordable and clean energy	7.1 Ensure access to affordable, reliable and modern energy services	7.1.1 Proportion of population with access to electricity	230xx – Energy generation, distribution and efficiency
	7.3 Double improvement in energy efficiency	7.3.1 Energy intensity measured in terms of primary energy and GDP (Megajoules per USD constant 2011 PPP GDP)	
Goal 8. Decent work and economic growth	8.1 Sustain per capita economic growth	8.1.1 Annual growth rate of real GDP per capita	Cross-cutting (All ODA + OOF)
	8.5 Achieve full and productive employment and decent work	8.5.2 Unemployment rate, by sex, age and persons with disabilities	
Goal 9. Industry, innovation and infrastructure	9.4 Upgrade infrastructure and retrofit industries to make them sustainable	9.4.1 Emissions of carbon dioxide per unit of Manufacturing Value Added (kilograms per unit of value added)	32110 – Industrial policy and administrative management 32120 – Industrial development
	9.5 Enhance scientific research	9.5.1 Research and development expenditure as a proportion of GDP	32182 - Technological R&D 31182 - Agricultural research 43082 - research/scientific institutions
Goal 10. Reduced inequalities	10.1 Achieve income growth of the bottom 40 per cent of the population	10.1.1 Growth rates of household expenditure or income per capita among the bottom 40 per cent of the population and the total population	Cross-cutting (All ODA + OOF)
Goal 11. Sustainable cities and communities	11.1 Ensure access for all to housing and basic services and upgrade slums	11.1.1 Proportion of urban population living in slums, informal settlements or inadequate housing	16030 - Housing 16040 - Basic housing
	11.6 Reduce the adverse per capita environmental impact of cities	11.6.2 Annual mean levels of fine particulate matter (e.g. PM2.5 and PM10) in cities (population weighted)	41020 - Biosphere protection
Goal 12. Responsible consumption and production	12.2 By 2030, achieve the sustainable management and efficient use of natural resources	12.2.1 Material footprint per capita (Metric tons per capita)	Cross-cutting (All ODA + OOF)
Goal 13. Climate action	13 Reduce greenhouse gas emissions, in line with long term goal of achieving net zero global emissions between 2050 and 2100	Greenhouse gas emissions per capita (Metrics tons per capita). Note: Target and indicator drawn from the Paris Agreement on climate change[11]	Climate change mitigation marker
	13.1 Strengthen resilience and adaptive capacity to climate-related hazards & disasters	13.1.2 Number of deaths, missing persons and persons affected by disaster per 100,000 people	74010 - Disaster prevention and preparedness 41050 - Flood prevention/control

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[11] Data made available by the World Bank (http://data.worldbank.org/indicator/EN.ATM.CO2E.PC)

SDG GOALS	SDG TARGETS OF THE PILOT	RELEVANT SDG INDICATORS[10]	LINKED WITH CRS PURPOSE CODES
Goal 14. Life below water	14.5 Conserve at least 10 percent of coastal and marine areas	14.5.1 Coverage of protected areas in relation to marine areas	14015 - Water resource conservation (including data collection)
Goal 15. Life on land	15.1 Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems, in particular forests	15.1.1 Forest area as a proportion of total land area	312xx - Forestry
	15.5 Reduce the degradation of natural habitats, halt the loss of biodiversity	15.5.1 Red List Index	41030 - Biodiversity
Goal 16. Peace, justice and strong institutions	16.1 Significantly reduce all forms of violence and related death rates everywhere	16.1.1 Number of victims of intentional homicide per 100,000 population, by sex and age	15130 - Legal and judicial development
	16.9 Provide legal identity for all	16.9.1 Proportion of children under 5 years of age whose births have been registered with a civil authority, by age	13010 - Population policy and administrative management