Mapping the 169 targets

A pilot study on how to align international development co-operation to Agenda 2030

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Summary

The Analysis and Coordination Unit at Sida has conducted a pilot study to investigate how the donor community could best report on the Global Goals for Sustainable Development (SDG). The aim of the pilot study is to develop a reporting method that enables the donor community to report its activities in relation to the SDGs. The pilot has tested two methods and examined how three of Sida portfolios relate to the 169 SDG targets at a contribution level. Sida's guarantee portfolio and the country portfolio's in Colombia and Liberia were examined.

The two methods that were tested both starts with identifying which of the SDG targets that are relevant for each contribution. This should be done during the contribution's assessment phase looking at the purpose of the contribution[1]. After the targets are selected the first method distributes 100% of the disbursement on the selected targets. In the second method each SDG target was assessed separately without any limitation on the total percentages. The SDG targets therefore did not have to be assessed with relation to the other SDG targets identified in the contribution. The pilot concluded that the first method is preferable as it allows for reporting the SDG statistics in a straightforward and illustrative manner.

The pilot concludes that aligning the SDG targets to official development assistance (ODA) at a contribution level is a practical and appropriate measure to see how international development cooperation finances the Agenda 2030 in developing countries. It speaks to recipient countries feeling of national ownership of the SDGs as it links ODA to national development strategies and national indicators of the Agenda. Agenda 2030 makes the international community speak the same language and therefore acts as a common tool for international development cooperation, facilitating donor coordination.

Recommendations

General recommendations

- Reporting and aligning the SDG targets to ODA contributions is a necessity for the international donor community, which needs to be implemented internationally.
- The reporting should be done according to the first method, distributing 100% of the disbursement on the identified SDG targets. The method answers to the question on how much ODA that goes to a particular SDG target. The method was preferred by the program officers in the pilot and allows for presenting the SDG statistics in an illustrative and at the same time straightforward manner.

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[1] Using the OECD/DAC terminology when selecting sector codes: "The purpose/sector of destination of a bilateral contribution should be selected by answering the question: which specific area of the recipient's economic or social structure is the transfer intended to foster"

- The mapping should be done when the contribution is initiated i.e. at the assessment phase, and be subject to scrutiny. It is important that more than one person is involved in the process of distributing the disbursement on the targets.
- When presenting aggregated results it should be noted that ODA consists of overarching targets, which are an integral part of development assistance.
- As the SDGs were approved in late 2015, the best would be to start reporting on targets with contributions that had a disbursement in 2016, in order to get a baseline.

Introduction

The implementation of the 2030 Agenda is highly prioritized by the Swedish Government. The priority is clearly expressed in the Statement of Government Policy 2016 and in the Statement of Foreign Policy 2016. The Global Goals and the 2030 Agenda provide a valuable framework for international development cooperation. The Addis Ababa Action Agenda (AAAA) on financing for development is an integrated component of the 2030 Agenda and stipulates means of implementation of the Agenda. In addition, Sweden's Policy for Global Development, and the future policy framework for development cooperation will be important tools for successful implementation. The implementation of AAAA requires that all actors in society contributes, which includes funds from the public as well as the private sector, civil society and other interest groups. Official development assistance (ODA) will continue to be an important element for the implementation of the Agenda. ODA must be used where it is needed the most, and be used strategically in order to generate more resources for development.

In Sida's Letter of Appropriation for 2016, Sida shall specifically prioritize to prepare and adapt its operation for the implementation of Agenda 2030 and AAAA. The pilot study is a concrete response to this prioritization as it aimed to find a reporting method that that enables the donor community to report what it is doing in relation to a particular SDG target.

Background

The OECD/DAC is currently investigating how current development finance statistics corresponds to the SDGs. According to the DAC secretariat aligning the DAC sector codes and policy markers to the SDGs has proven to be a complex and challenging exercise, as there is a fundamental difference in the nature between the DAC sector codes and policy markers and the nature of the SDGs. The DAC secretariat points out that this work is a priority within the DAC – for the international donor community to answer to what it is doing in relation to a specific SDG. The preliminary result of how current statistics corresponds to the SDGs can be best illustrated with the following image, which shows which SDGs that are well covered by the DAC statistics and which are missing or not well covered:

Well covered
- End hunger (Goal 2)
- Health (Goal 3)
- Education (Goal 4)
- Gender (Goal 5)
- Water & sanitation (Goal 6)
- Energy (Goal 7)
- Employment (Goal 8)
- Cities & human settlements (Goal 11)
- Climate change (Goal 13)
- Biodiversity & ecosystems (Goal 15)
- Peaceful & inclusive societies (Goal 16)
- Oceans (Goal 14)

Missing or not well covered
- Reduce inequality (Goal 10)
  - Migration (10.7)
- Sustainable consumption & production (Goal 12)
  - Food waste (12.3)
  - Resource efficiency
- Innovation, technology (8.2, 9.b,17.6, 17.8)
- Domestic work (5.4)
- Violence (16.1, 16.4)

The DAC secretariat has asked the Working Party for Development Finance Statistics (WP-STAT) members in March 2016 to take the following question into consideration: Should the work continue to build on the existing statistical structure or should work rather focus on creating a new reporting structure in the statistics?

As there is a fundamental difference in the structure and nature of the SDGs and the DAC statistics Analysis and Coordination Unit at Sida came to the conclusion that creating a new field in the statistical reporting targeting the SDGs would be better. Current DAC statistics do not have a one-to-one relationship with the SDGs, they build on different structures. Therefore creating a new field in the statistical reporting for the SDGs contributes to a more detailed reporting and more correct image of the donor community's work in relation to a specific SDG.

The Analysis and Coordination Unit has with this in mind conducted a pilot study to investigate how the donor community could best report to the SDGs. The pilot study mapped and aligned three aid portfolios at Sida on the 169 SDG targets: the Colombian and Liberian country portfolios and the guarantee portfolio. In order to capture the relevance and interest for the donor community to report on the SDGs follow up meetings were made with relevant national officials at government level and the UN in Colombia and Liberia.

Aim of pilot

The aim of the pilot study is to develop a reporting method, enabling the donor community to report on what it is doing in relation to a particular SDG target. The pilot study's aim is to find a reporting method that answers the question:

- How much of official development assistance (ODA) goes to a particular SDG?

Furthermore, the aim is to obtain and present a reporting method that can be implemented at Sida in order to follow up on the SDGs at contribution level.

Relevance

Parallel to the pilot study meetings were carried out in Colombia and Liberia with national actors working with national SDG implementation and domestication. The purpose was to examine the relevance and interest in the donor community reporting ODA in relation to the SDG targets. The meetings included national government officials and actors from the international donor community (UNDP, EU). The meetings concluded in a strong interest in the pilot and particularly pointed to the relevance for the donor community to align and report its work in relation to the SDG targets.

National Ownership

Both Colombia and Liberia are in the progress of identifying national indicators for the SDG targets and working on aligning their national development plans toward the 169 targets. Both countries show a strong national commitment for working toward the achievement of the Agenda 2030 and particularly highlighted the

importance of national ownership of the Agenda and its implementation. Official Development Assistance (ODA) remains an important source of finance for sustainable development to developing countries. Therefore aligning ODA to the SDG targets can work as linkage and a tool for aligning ODA to national development plans and national indicators. In Liberia there was furthermore a request and interest in enabling SDG reporting in the national aid information management systems (AIMS) – this kind of statistics was seen as more relevant from a recipient perspective than traditional DAC sector statistics.

Effective Development Co-operation

The Addis Ababa Action Agenda (AAAA) highlights the need to bring together development stakeholders to leverage the resources, knowledge and ingenuity needed to complement national strategies and ODA. It also calls for the improvement of the quality and impact of development co-operation as a critical means of implementation of Agenda 2030. Effective development co-operation is a prerequisite for the implementation of Agenda 2030. The 17 SDGs and the 169 targets were concluded in our pilot as a tool to facilitate donor coordination as it can act as a link between donors working on common issues. Using the SDG targets in planning and implementation phases makes the donor community and partner countries speak the same language and therefore facilitates donor coordination. The Delegation of the European Union to Liberia presented us with its workflow, where they already started at a project level referring to the SDG targets.

Furthermore, reporting on the SDGs would be relevant in another aspect – additional mobilized funds for financing sustainable development to developing countries, beyond ODA, are necessary, as well as tools measuring these flows. The SDG reporting can be linked with new measurement tools like the Total Official Support for Sustainable Development (TOSSD) metric, following up other financial flows to developing countries and potentially also be used by and capture flows from non-DAC and south-south donors.

Methodology

In order to make the pilot study feasible three portfolios were selected: Sida's portfolios in Colombia and Liberia[2], and Sida's guarantee portfolio. To narrow down the number of contribution assessed only contributions that had a disbursement in 2015 were mapped. Furthermore, as there are targets that are so broad that they in some manner can be perceived to include all development cooperation (ODA), the decision was made to remove such targets. This related to

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[2] In Liberia only the country portfolio at the Embassy was included in the study, not the humanitarian aid managed at Sida HQ.

targets mainly under goal 1, 10 and 17, targets that one cannot attribute to a single contribution but rather entails all development cooperation.[3]

First method – the disbursement method

In the first method the relevant SDG targets were identified for each contribution. This should be done at the assessment phase of the contribution looking at the purpose of the contribution[4]. The second step was to distribute the financial disbursement to these targets using percentages and adding up to 100%. Initially the idea was to restrict the targets identified to a maximum of five. For larger contributions with many components a restriction of five was difficult and in those cases it was justified to have up to eight targets.

Second method – the policy marker method

In the second method the targets were identified in the same manner as the first method – looking at the purpose of the contribution in the assessment phase. Then each of the targets identified were individually assessed using the following scale:

- 100% - Principal objective
- 75% - Very important objective
- 50% - Important objective
- 25 % - Relevant objective

When making the assessment each SDG target was assessed separately and there was no limitation on the total percentages. The SDG targets therefore did not have to be assessed with relation to the other SDG targets identified in the contribution.

Illustrating the two methods

The two methods are illustrated below using an example - the Liberian contribution titled "Action Aid - Sexual & Reproductive Rights". The project aims to enhance the protection and rights of women, girls and other groups facing discrimination in 45 communities in four counties in Liberia. The project will address issues relating to sexual and reproductive health and rights including female genital mutilation, and discrimination of sexual minorities, including respect for the human rights of LGBTI. The contribution has the purpose code "15160 – Human rights" according to the DAC statistics.

First the relevant targets were identified:

- 3.7 - By 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education,

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[3] Targets 1.1, 1.2, 1.4, 1.5, 1.a, 8.1, 10.1, 10.2, 10.b, 13.a, 17.2, 17.13-17 were excluded.
[4] Using the OECD/DAC terminology for selecting sector codes: *"The purpose/sector of destination of a bilateral contribution should be selected by answering the question: which specific area of the recipient's economic or social structure is the transfer intended to foster"*

and the integration of reproductive health into national strategies and programmes

- 5.1 - End all forms of discrimination against all women and girls everywhere
- 5.3 - Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation
- 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.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

In the first method the financial disbursement was distributed to the selected targets - adding up to 100%. The result was the following:

- 3.7 – 30 %
- 5.1 – 20 %
- 5.3 – 20 %
- 5.6 – 15 %
- 5.c -15 %

In the second method each of the targets identified were individually assessed using the following scale: 100% - Principal objective, 75% - Very important objective, 50% - Important objective or 25 % - Relevant objective. There is no limitation on the total of the percentages. The result was the following:

- 3.7 – 100% - Principal objective
- 5.1 - 100% - Principal objective
- 5.3 – 100% - Principal objective
- 5.6 – 75% - Very important objective
- 5.c – 75% - Very important objective

Result

First method – the disbursement method

The first method identifies the share each target has in regards to the budget of the contribution, i.e. linking the targets to the budget of the contribution. Program officers highlighted during the pilot that our contributions today are not linked to the targets and therefore a division of 100% was a bit challenging. One of the biggest issues with the first method is that some of the targets are overlapping and at the same time have very broad definitions, therefore the division of 100% was sometimes perceived a bit forced. As some targets are very similar to each other program officers felt at times it was difficult to make motivated and clear cut divisions of the 100% and felt that the division became subjective.

The biggest advantage of the first method was that it answers the question on how much ODA that feeds into a particular SDG. The majority of the program officers preferred the first method; they felt the method was easier to understand. Another very important benefit with the first method is that it allows for aggregation – both to the 17 SDGs and at portfolio and/or country level without inflating the total disbursement. The disbursement adds up to 100%. It allows for presenting the SDG statistics in an illustrative and at the same time straightforward manner.

Second method – the policy marker method

The second method identifies each target's relation to the contribution without taking the other targets the contribution relates to into consideration. This method was preferred among the program officers for illustrating mainstreaming of for example gender, as it shows each target's relevance separately. The method is similar to the policy objective markers in the DAC statistics, as it points to the objective of the contribution in a more qualitative manner[5]. As some of the targets were perceived as policy objectives this method was in those cases preferable. However, the biggest drawback of this method it does not give an accurate image of how much ODA that feeds into each SDG. It was not possible to aggregate the statistics on the SDG targets to the SDGs without inflating the total amount. For example if a contribution has identified two targets as 'principal objective' (100%) and 'very important objective' (75%) under goal 16, the total amount would add up to 175% of the disbursement. Communicating results therefore becomes difficult. The majority of program officers felt this method was more difficult to understand and implement in comparison to the first method.

Conclusion

Reporting on the targets

The pilot study concludes that it is important to report on the 169 SDG targets rather than the 17 SDGs. The goals are very broad and have no clear cut definitions. Linking contributions to goals opens up for a very subjective assessment of the purpose of the contributions. It was concluded important to motivate the goals using the targets and thereafter aggregate the results for illustration.

Reporting according to the first method – the disbursement method

The pilot study concludes that the reporting should be done according to the first method – the disbursement method. The main reason why this method is preferable is that it answers the question on how much ODA that feeds into a particular SDG target. Furthermore, the method was perceived as the easiest to understand and

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[5] Policy marker data are descriptive rather than quantitative. The system allows for the identification of activities targeted to a policy objective. It gives information on the degree to which members implement these policies in their aid programmes.

implement. The method also allows for presenting the SDG statistics in an illustrative and at the same time straightforward manner.

Overarching targets

The pilot study concludes that it is important when presenting the aggregated results to highlight that ODA consists of overarching targets and that they are an integral part of development assistance. A general methodological challenge was the question on how to handle these targets that are so broad that they can be perceived to include all development cooperation (ODA), i.e. they are ODA by definition. There are targets under specifically SDG 1 'No poverty', 10 'Reduced Inequalities' and 17 'Partnership for the Goals' that entail all development cooperation. In the pilot such targets were removed[6]. When the portfolio results were presented program officers reacted to that no or very little of the presented total portfolio went to SDG 1, 10 or 17 even though it is the core of all development co-operation and Sida's work. There needs to be an international agreement and discussion on how to handle targets that are ODA by definition, and how they should be included when illustrating results.

Subjectivity and data validation

The pilot study concluded that the SDG mapping should be done at the assessment phase of each contribution and be subject to scrutiny. The pilot points to the importance of being more than one person in the process of selecting targets and distributing weights, joint discussions lead to better results. It became throughout the pilot clear that it is important to have control mechanisms and validity checks to decrease subjectivity in the distribution of weights on the targets. There are targets that are broad and there are targets that are not well-defined, in both cases leaving room for interpretation. There were furthermore contributions in the pilot where only a part of the target was relevant for the contribution and in other cases where no target captured the specifics of the contribution. The latter was particularly relevant for contributions related to goal 16 and contributions related to human rights. Measuring how ODA relates in to the 169 SDG targets will unavoidably have a certain degree of subjectivity, no matter the control mechanisms. Nevertheless, the first method provides the donor community with a tool to follow up on how much ODA that goes to a particular SDG.

Budget support and other comprehensive support

A challenge identified in the pilot relates to larger, comprehensive contributions like general budget support, core support to CSOs and support to multiple sector funds like innovation funds. These types of contributions are often very broad and are hard to link to a limited number of targets. There are several ideas on how to overcome these challenges. When it comes to general budget support one could use the dialogue issues from country strategies and/or agreements, whichever are more relevant to map toward the SDG targets. When it comes to CSOs, an option could be that they do the mapping themselves. Today at least one CSO is already

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[6] Targets 1.1, 1.2, 1.4, 1.5, 1.a, 8.1, 10.1, 10.2, 10.b, 13.a, 17.2, 17.13-17 were excluded.

mapping its Sida portfolio towards the 169 SDG targets[7]. Multiple sector funds could be treated in the same manner.

Mainstreaming

An important lesson when comparing the two methods was that there are contribution that in the first method had targets which only comprised a small share of the disbursement but was nevertheless in the second method attributed a high score. One example is gender– a target on gender could only consist of as little as 10% but still be considered as a very important objective of the contribution. This first method would result in that gender mainstreaming is given less weight but in the second method not demonstrate the budgetary flows to the particular goal. But it should be highlighted that there are other mechanisms in the development finance statistics that are used for following up mainstreaming.

Limiting the number of targets

Initially the decision was made to restrict the SDG targets chosen to a maximum of five for each contribution. The rationale was to facilitate the mapping process and try to identify the core purpose of each contribution. This was by a majority of the program officers seen as positive; it made the mapping process more focused. But for larger contributions with many components a restriction of five SDG targets was difficult and in those cases it became justified to have up to eight targets. Therefore, the pilot concludes that for large contributions one should be careful to limit the number of targets allowed, as small shares amount to large disbursements. In those cases the aggregated result would be largely affected by limiting the targets.

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[7] Naturskyddsföreningen

Colombia

Method 1 – The disbursement method

Outcome 2015

	2	4	5	8	9	10	16
■ TSEK	1 163	800	29 805	1 048	110	300	118 070
■ %	0,8%	0,5%	19,7%	0,7%	0,1%	0,2%	78,0%
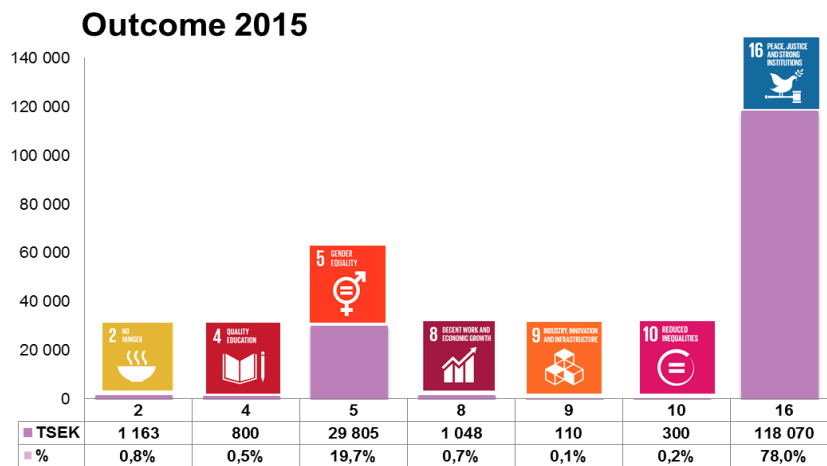
In Colombia 24 contributions were mapped, amounting to 151.3 MSEK. Sida's development cooperation to Colombia is concentrated on SDG 16 'Peace, Justice and Strong Institutions', and includes 78% of the disbursements in 2015. Furthermore, Goal 5 on 'Gender Equality' entails a large share of Sida's support to Colombia, almost 20% of the disbursement in 2015. Several contributions had SDG targets within both goal 5 and 16, drawing the conclusions that gender and peace are interlinked in Sida's development cooperation in Colombia.

Method 2 - The policy marker method

Out of the 24 contributions that had a disbursement in 2015, 22 had a target with a principal, very important, important or relevant objective within SDG 16 on

'Peace, Justice and Strong Institutions'. Out of the 24 contributions 14 had a target within SDG 5 on 'Gender Equality'. 11 contributions out of 24 had both a target within SDG 5 and 16 – yet again drawing the conclusions that gender and peace are interlinked in Sida's development cooperation in Colombia.

The two most common targets in Colombia were the following:

16.3 – Promote the rule of law at the national and international levels and ensure equal access to justice for all. It targeted14 contributions in the following manner:

- Principal objective (100 %) – 7 contributions
- Very important objective (75 %) – 4 contribitions
- Important objective (50 %) – 3 contributions

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. It targeted 13 contributions in the following manner:

- Principal objective (100 %) – 8 contributions
- Very important objective (75 %) – 1 contribution
- Important objective (50 %) – 4 contributions

Method 2 is much more qualitative in its nature, but nevertheless an attempt was made to quantify the results. The selected percentages given to each target 100 (principal objective), 75 (very important objective), 50 (important objective) and 25 (relevant objective) was multiplied to the disbursements. Thereafter the share each SDG had of the total disbursement was calculated. The result is presented below together with the results from the first method:

	2	4	5	8	9	10	16
Metod 1	0,8%	0,5%	19,7%	0,7%	0,1%	0,2%	78,0%
Metod 2	0,9%	0,8%	24,8%	1,0%	0,1%	0,4%	72,1%
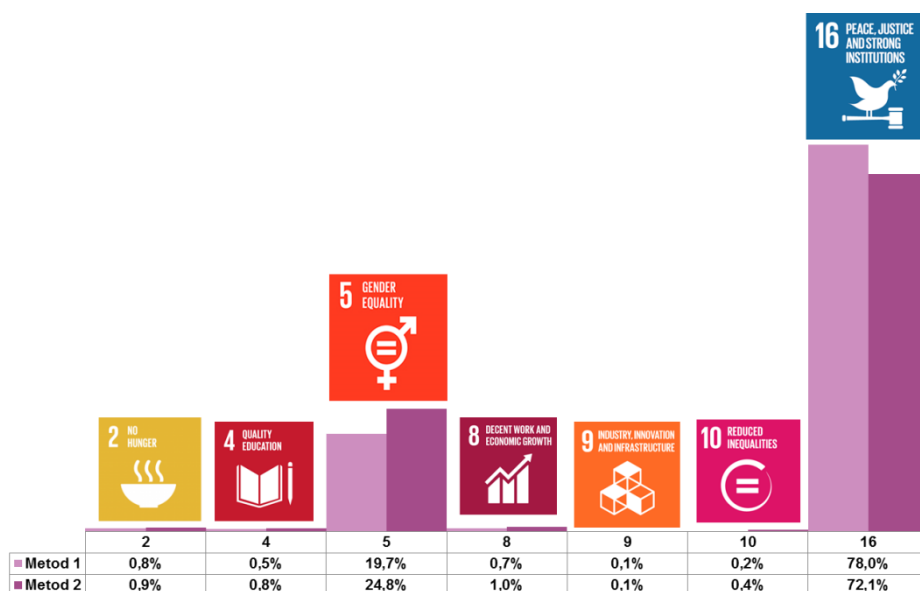
The pilot concludes that the second method cannot be aggregated in a straightforward manner. The result becomes an attempt to aggregate and quantify the qualitative scale and nature of the second method.

Liberia

Method 1 – The disbursement method

Outcome 2015

	2	3	4	5	7	8	9	10	15	16	17
TSEK	17 661	1 050	8 800	27 581	170	23 157	11 470	5 335	1 250	83 107	8 049
%	9,41%	0,56%	4,69%	14,70%	0,09%	12,34%	6,11%	2,84%	0,67%	44,29%	4,29%
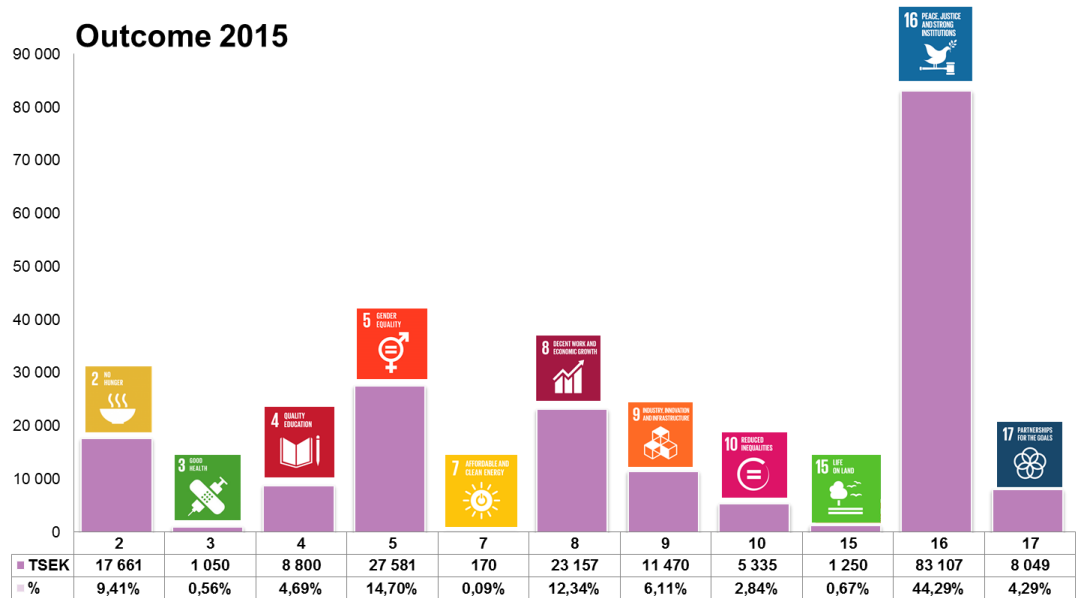
In Liberia 21 contributions were mapped, amounting to 187.6 MSEK. Sida's development cooperation to Liberia is concentrated on SDG 16 'Peace, Justice and Strong Institutions', it includes 44 % of the disbursements in 2015. Furthermore, Goal 5 on 'Gender Equality' entails a large share of Sida's support to Colombia, almost 15% of the disbursement in 2015. Furthermore, SDG 2 on 'Zero Hunger' with and SDG 8 on 'Decent Work and Economic Growth' also have a relatively large share of the total disbursement in 2015.

Method 2- The policy marker method

Number of contributions that targets each SDG

2 NO HUNGER	3 GOOD HEALTH	4 QUALITY EDUCATION	5 GENDER EQUALITY	7 AFFORDABLE AND CLEAN ENERGY
3	1	2	9	1

8 DECENT WORK AND ECONOMIC GROWTH	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	10 REDUCED INEQUALITIES	15 LIFE ON LAND	16 PEACE, JUSTICE AND STRONG INSTITUTIONS	17 PARTNERSHIPS FOR THE GOALS
4	3	3	1	14	4

Out of the 21 contributions that had a disbursement in 2015, 14 had a target with a principal, very important, important or relevant objective within SDG 16 on 'Peace, Justice and Strong Institutions'. Out of the 21 contributions 9 had a target within SDG 5 on 'Gender equality'.

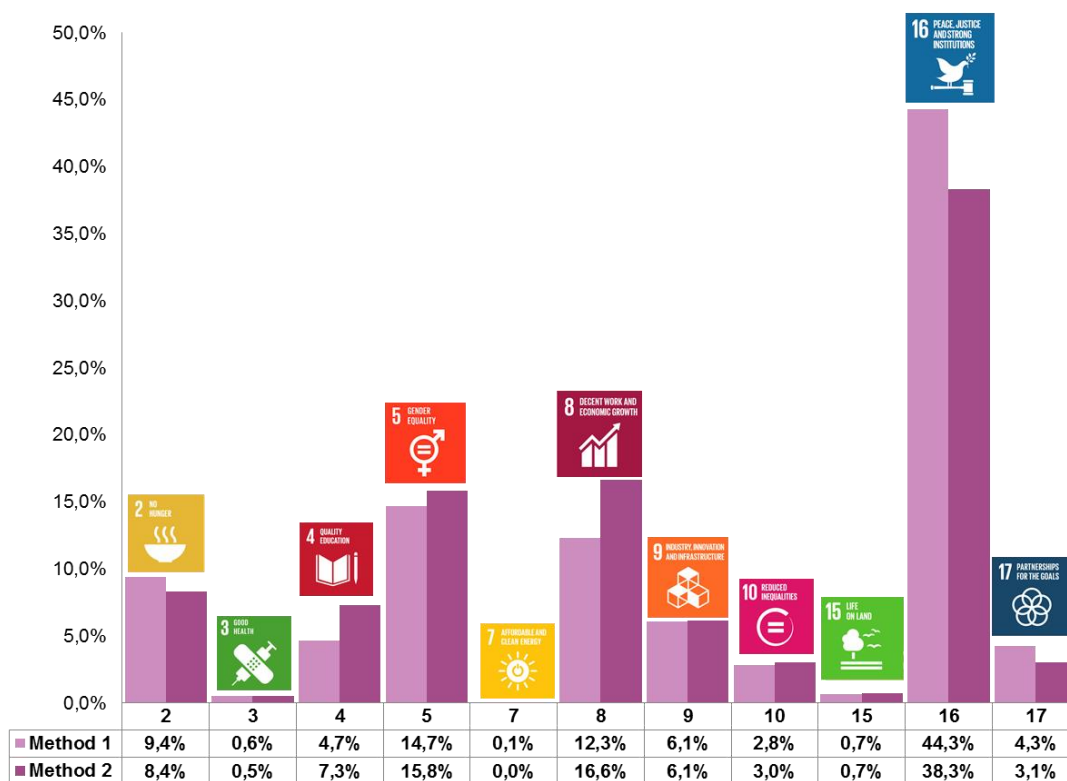The two most common targets in Liberia were the following:

16.6 –Develop effective, accountable and transparent institutions at all levels

- Principal objective (100 %) – 7 contributions
- Very important objective (75 %) – 3 contributions

16.7 – Ensure responsive, inclusive, participatory and representative decision-making at all levels
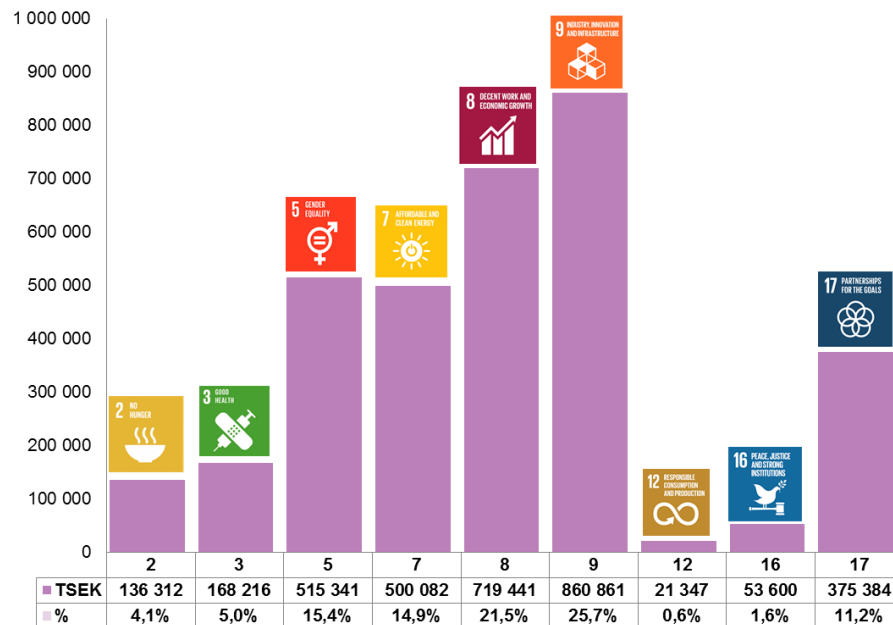
- Principal objective (100 %) – 3 contributions
- Very important objective (75 %) – 1 contribution
- Important objective (50 %) – 1 contributions
- Relevant objective (25%) – 1 contribution

Alike Colombia an attempt was made to quantify the results of the second method. Again the selected percentages given to each target 100 (principal objective), 75 (very important objective), 50 (important objective) and 25 (relevant objective) was multiplied to the disbursements of the contributions. Thereafter the share each SDG had of the total disbursement was calculated. The result is the following:

	2	3	4	5	7	8	9	10	15	16	17
Method 1	9,4%	0,6%	4,7%	14,7%	0,1%	12,3%	6,1%	2,8%	0,7%	44,3%	4,3%
Method 2	8,4%	0,5%	7,3%	15,8%	0,0%	16,6%	6,1%	3,0%	0,7%	38,3%	3,1%

Guarantee portfolio

Method 1 – The disbursement method

	2	3	5	7	8	9	12	16	17
■ TSEK	136 312	168 216	515 341	500 082	719 441	860 861	21 347	53 600	375 384
■ %	4,1%	5,0%	15,4%	14,9%	21,5%	25,7%	0,6%	1,6%	11,2%

In the Guarantee portfolio 28 contributions were mapped. The guarantee portfolio amounts to the guarantees that Sida have made during 2015. The total guarantee portfolio in 2015 was 3351 MSEK. Sida's guarantees was focused on SDG 5 'Gender Equality' (15%), SDG 7 'Affordable and Clean Energy' (15%), SDG 8 'Decent Work and Economic Growth' (22%) and SDG 9 'Industry, Innovation and Infrastructure' (25%).

Method 2- The policy marker method

Number of contributions that targets each SDG

Out of the 28 contributions 21 had a target within SDG 8 'Decent Work and Economic growth'. Out of the 28 contributions 17 had a target within SDG 9 on 'Industry, Innovation and Infrastructure'. Method 2 was justified after the Guarantee portfolio was finalized, resulting in the presented method 2. Therefore the results from this method cannot be compared with the portfolio in Liberia and Colombia.

Q: How long does it take for the program officer to map an activity to the 169 targets?

A: A general concern has been on the time spent for the program officer to assess an activity. The answer is that it depends on the scope and purpose of the activity. 169 targets might sound like a handful but the targets are clearly divided under the 17 goals. As the program officers have a good in-depth knowledge of the purpose of their contribution they can easily orient themselves among the goals to find the relevant targets. On average it took about 15-20 minutes to map each contribution. Small contributions with a straightforward purpose took less time and bigger contributions with several objectives took longer. Nevertheless, one can conclude that for each program officer the extra workload is not heavy and is motived by the benefits of knowing how ones' contributions are linked to the SDGs. The pilot study also concluded that it is important to have control mechanisms and validity checks to decrease subjectivity, which should be implemented at the reporting organisation/country.

Q: How do we handle overarching targets?

A: The pilot study concludes that it is important when presenting the aggregated results to highlight that ODA consists of overarching targets and that they are an integral part of development assistance. A challenge was how to handle these targets that are so broad that they in some manner can be perceived to include all ODA. Our suggestion is to remove the following targets: 1.1, 1.2, 1.4, 1.5, 1.a, 8.1, 10.1, 10.2, 10.b, 13.a, 17.2, 17.13-17. The pilot suggests to distinguishing between those SDG targets that by definition are ODA (e.g. 17.2) and those targets that ODA could be directed to.

Q: How do we report on the SDG targets in the CRS++?

A: The pilot study concludes that it is necessary to allow for a minimum of three targets per activity. Some activities, especially more comprehensive contributions, require more targets to provide a fair estimate of the USD spent on the targets. Our suggestion is therefore that the reporting does not have a limitation on the number of targets. We suggest that the reporting is done in one field in the CRS, using for example an XML-string enabling reporting percentages in one column.