

Policy and Guidelines

for accepting and utilization of

Contributions/Grants/Donations

from Corporates/ Industries under

**Corporate Social Responsibility
(CSR)**



**Research, Project Planning & Business Development Division
Council of Scientific & Industrial Research
Anusandhan Bhawan, Rafi Marg, New Delhi
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CSR Policy

The purpose of this document is to outline the guiding principles and mechanisms to be followed by CSIR while accepting donations and CSR grants from Industry / Corporates for activities included in **Schedule VII of Section 135 of the Companies Act, 2013**. The policies included in the document are only meant for **Guidance purposes and shall not to be interpreted as Rules**. The policies indicated are dynamic in nature and will be subjected for review and revision as and when the necessity is felt.

Background

CSIR is India's leading publicly funded R&D organization that promotes advance knowledge in natural sciences and engineering, and translates it for the benefit of the people. The CSIR directs its research and development towards the goal of prosperity and well-being of the people. CSIR accomplishes this by:

- Technology development and innovation
- S&T services for the Industry
- Exploratory research and advanced research training
- Setting-up and operating national resource centers, facilities, collections and databases

About CSIR:

- CSIR is a registered Society under Societies Registration Act, 1860.
- The President of the Society is the Prime Minister of India and the Vice President is the Minister of Science and Technology and comprises several other eminent persons from different walks of life.
- **CSIR is registered u/s 12A of the Income Tax Act, 1961**. CSIR has been approved under Section 10(23C)(IV) of Income Tax Act 1961 for assessment year 2010-11 onwards as Charitable institution.
- CSIR is eligible for CSR funding support from Corporates under Section 13, Schedule VII of Companies Act, 2013 after the amendment dated 11th October 2019 vide gazette notification number G.S.R 776(E).

Governing Body of CSIR has stipulated that contribution/ donations/ grants should be accepted only after adequate screening and following due process. This document aims to outline the guiding principles and process that CSIR shall follow while accepting CSR contribution, donation or grant from Corporates/ Industries.

The Guiding Principles

- a. All CSR funding will be received for appropriate items related to schedule VII or for activities related to Research, Development and implementation of CSR activities in Project/ Programme mode only.
- b. All the activities/cause identified for Research and Development/ implementation shall be in consonance with schedule VII of the Companies Act and related to 17 SDGs and 169 metrics of UN's Sustainable Development Goals.
- c. The acceptance of contributions/ donations/ grants should not harm the reputation of CSIR and its various stakeholders. CSIR and its constituent laboratories should maintain the highest standards of integrity and commitment while maintaining the public perception of the same.
- d. The acceptance of donations/ grants from a Corporate should not be construed as the Corporate influencing the data, research, insights, decisions or actions of the CSIR or its employees.
- e. The acceptance of donations/ grants from a Corporate should not be perceived by the public as influencing any Government related study or approval or certification, etc. being carried out by CSIR that can have a direct bearing on the business of the Corporate.
- f. The accepted contributions/ donations/ grants should not divert CSIR and its constituent laboratories from its core mission of advancing knowledge and applying it for the benefit of the people.
- g. CSIR and its constituent laboratories should ensure that its unrestricted funds and earmarked funds do not unconsciously co-fund the project proposed by a contributor/ donor/ grantor; this has to be a well thought and deliberate decision and would require appropriate approvals from the competent authority. No collaborative projects can be undertaken without the approval of the funder/corporate.
- h. Benefits accruing to donors/ grantors including naming rights need to be carefully planned to reflect the ethos of CSIR and also strike the right balance between various contributors/ donors/ grantors (esp. ensuring that one contributors/ donor/ grantor's right does not hurt another contributor/ donor/grantor's right or sense of satisfaction).
- i. Separate accounting system within CSIR to be evolved to accept and utilize the contributions/ donations/ grants.

Authority and Process

The Director of a Lab is empowered to consider proposals for CSR funding and evaluate it for conforming to the policy above, and to use his/her best judgment in accepting or refusing a donation or grant.

Laboratories may contact CSIR in case of any need for clarification/ approval on specific cases.

In case of CSIR HQ and CSIR Units., DG CSIR is the Competent Authority of for considering and granting approval.

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The Guidelines

1. Background

Through Notification G.S.R 776(E); dated 11th October 2019 in the Gazette of India, Ministry of Corporate Affairs made Amendments to Schedule VII (Item-ix) of Companies Act 2013 (18 of 2013) which now is substituted as:

(ix) Contributions to incubators funded by Central Government or State Government or any Public Sector undertaking of Central or State Government, and contributions to public funded Universities, Indian Institute of Technology (IITs), National Laboratories and Autonomous Bodies (established under the auspices of Indian Council of Agricultural Research (ICAR), Indian Council of Medical Research (ICMR), Council of Scientific & Industrial Research (CSIR), Department of Atomic Energy (DAE), Defence Research and Development Organization (DRDO), Department of Science and Technology (DST), Ministry of Electronics and Information Technology) engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs).

CSR funding of projects by corporates is an excellent opportunity to undertake and accelerate efforts at CSIR laboratories relating to research/ incubation in science, technology, engineering and medicine aimed at promoting schedule VII activities of Section 135 of the Companies Act, 2013 related to SDGs.

All CSIR laboratories will pursue CSR support and CSIR will make every effort to promote and encourage such projects for wider socio-economic development of the Nation while keeping the sustainability aspects as core.

It is in the context of the above amendments, CSIR has approved the following Guidelines to enable CSIR Laboratories to accept CSR grants from Corporates and implement projects against CSR grant funding.

2. CSR Project Definition

A project is considered to be a CSR project if:

- (a) It is financially supported by funds received from industry/ corporate available under its CSR funds
- (b) This is explicitly mentioned in the letter of approval from the concerned industry / corporate; and
- (c) The project is for undertaking research/ development/ deployment linked to schedule VII of the Section 135 of the Companies Act, 2013 and SDGs.

These projects will be identified in consultation with the Donor Industry/Corporate and should be in line with their CSR policy. All the projects will have to follow all the norms and compliance requirements of the Section 135 of the Companies Act, 2013 and will have all the essential ingredients of the Project such as need assessment, timelines, monitoring and evaluation mechanism, and impact assessment. All such projects will be however governed by CSIR rules for implementation; and will have no applicability of Technology Transfer Guidelines of CSIR with the funding/ donor industry/ corporate in terms of engagement.

3. Requirements for a CSR project

CSR rules specifically exclude one-time events in the nature of donation that are not linked to a defined project having a start date, an end date, objectives linked to one or more of the 17 SDGs and 169 SDG metrics, milestones, allocation and third party monitoring. Therefore, every project on research and development should have specific outcomes and way ahead.

These projects can be funded by one, two or more corporates through their CSR fundings and hence can be taken in collaborative manner. However, separate accounts have to be maintained for each corporate funding and is to be reported separately to each of them.

CSIR laboratories may receive CSR contributions/ grants under CSR in the following categories:

Category	Eligibility Purposes
Type 1: Support for the creation of infrastructure	<ul style="list-style-type: none"> For an incubator promoting scientific/technology businesses For conducting research in science, technology, engineering and medicine aimed at promoting SDGs
Type 2: Support for the creation of a specialized facility of wider utility	<ul style="list-style-type: none"> For an incubator promoting scientific/technology businesses For conducting research in science, technology, engineering and medicine aimed at promoting SDGs
Type 3: Support for technology driven projects	<ul style="list-style-type: none"> For conducting research in science, technology, engineering and medicine aimed at promoting SDGs
Type 4: Support for projects in futuristic technology areas	<ul style="list-style-type: none"> For conducting research in science, technology, engineering and medicine aimed at promoting SDGs
Type 5: Support for a Centre of Excellence	<ul style="list-style-type: none"> For conducting research in science, technology, engineering and medicine aimed at promoting SDGs

<p>Type 6:</p> <p>Support for entrepreneurs or startups who are building technology businesses (incubation)</p>	<ul style="list-style-type: none"> For an incubator promoting scientific/technology businesses
<p>Type 7:</p> <p>Research Fellowships linked to specified project objectives</p>	<ul style="list-style-type: none"> For supporting/ skilling students for future prospects in science, technology, engineering and medicine
<p>Type 8:</p> <p>Awards linked to specified project outcomes</p>	<ul style="list-style-type: none"> For encouragement and promotion of education, science, technology, engineering and medicine
<p>Type 9:</p> <p>Chair Professorships endowed to AcSIR and physically hosted at CSIR Laboratories</p>	<ul style="list-style-type: none"> For creation of center of excellence in teaching and research

Projects taken under CSR shall have the following features:

- i. The CSR contribution/ grant support from a Corporate shall not be accompanied by any requirements of direct commercial benefits accruing to the Corporate. The Corporate grantor shall not expect any rewards to itself relating to IP or technology. The Corporate grantor shall not expect any deferred monetary rewards such as royalties. However, a company or corporate would be given enough exposure and brand equity in terms of highlighting the project outcomes with important stakeholders. Any surplus generated out of these projects would be ploughed back to the project and may be used for operations and maintenance as is deemed necessary.
- ii. The Copyright and all other Intellectual Property Right (IPR) of all the outcomes of such projects with relation to research and findings would remain with CSIR and the funder/corporate will have no right to this howsoever. However, if any tangible assets are created for the implementation of the project for the benefit of community, it will be handed over to the community with an after maintenance mechanism. The corporate/funder will have no right to any tangible or intangible assets of the CSR project.
- iii. The CSR contribution/ grant will be towards the objectives approved by the Government under eligible objectives under CSR. In the case of CSIR laboratories, these are:
 - a. For conducting research in science, technology, engineering and medicine aimed at promoting SDGs.

- b. For an incubator promoting scientific/technology businesses and for technology incubation related to **SDGs**.
- c. For supporting/ skilling students for future prospects in science, technology, engineering and medicine
- d. For encouragement and promotion of education, science, technology, engineering and medicine

4. Modalities for project execution

In order to encourage many more projects funded by CSR being run at CSIR institutions, the following modalities are to be followed:

- i. Since all CSR projects will not offer any commercial benefits to the contributor/ donor/ grantor and all projects will have wider socio-economic benefits for the Nation and Society, **CSIR shall charge only direct costs and overheads but no Intellectual Fee or Project Fee**. However, a detailed breakup of the project cost would reflect in the detailed project report (DPR) submitted to the donor.
- ii. Direct costs covered under CSR projects and shall include the following heads:
 - a) **Non-recurring** (Land and building, works/ renovations, fittings, furnishings, equipment, office equipment, etc)
 - b) **Recurring** (Manpower, consumables and supplies, event organization costs, publicity, travel and related, external services, contingency, etc)
- iii. The Projects shall be provided funds in only “Non-recurring” and “Recurring” Heads (unless required by the contributor/grantor/ donor) **to allow flexibility in mid-course corrections, rephrasing for smooth and effective execution of CSR projects**.
- iv. In order to maintain cost efficiency and speed in executing CSR projects, no permissions required on mode of travel for utilization of budget allocations under TA/DA for the project. The Project Team can use the most efficient travel services and airlines viz. **Private Airlines without CSIR permission** so as to maximize productivity and effective utilization of funds. This is subject to observing economy and efficiency in view of Ministry of Finance, Govt. of India, Office Memorandum, dated 31-12-2018. The booking should be done only through authorized travel agents as approved by Govt. of India or website of airlines.
- v. The Project Leader may engage **Project Staff and Consultants**/ Experts as needed within the provisioned budget allocations.
- vi. The engagement of Project Staff may be done only after following the CSIR CM No.4/CMG/2020-MD dated Feb. 6, 2020. The engagement of Consultant may be done after following the due procedure as per GFR 2017.

- vii. In CSR Projects, Directors are authorized to consider and approve all projects (without any limit on the project size). Only in case of projects having financial implications on CSIR and space requirements, CSIR approval has to be obtained.
- viii. The Project Agreement shall outline the objectives, scope, work plan, budget, timelines and deliverables with clear terms of reference and obligations of CSIR and the donor/ corporate.

5. Project costing

The Project Leader/ Director shall discuss with the interested CSR Contributor/ Grantor/ Donor and iterate between the project scope, the estimated costs and the funds available to arrive at a mutually acceptable project plan. While the funds shall be available under the Super-Heads of “Non-recurring” and “Recurring”, the Project Leader may wish to consider the direct costs under the following heads:

- **Non-recurring costs**
 - Land and building
 - Works/ renovations
 - Fittings, furnishings, furniture
 - Scientific and engineering equipment
 - Office equipment
 - Any other
- **Recurring costs**
 - Cost of temporary project staff deployed
 - Cost of consumables/raw materials/components
 - TA/DA
 - Event organization costs
 - Publicity, advertising and visibility
 - External payments and services
 - Contingencies
 - Any other

The funding requested from the contributor/ donor/ grantor shall be equal to the project's direct cost plus applicable overheads.

6. Approval authority and process

The Competent Authority for approval of projects shall be the Director (for laboratory projects), Director of the Nodal Lab (for multi-Lab projects) and DG, CSIR (for projects at CSIR HQ or HQ Units).

The project proposals shall be placed before the Competent Authority for consideration and approval in the prescribed proforma (Annexure-I)

The Approval Authority shall review the proposal considering the document “Policy on donations and CSR grants from corporates” and provide his/her approval for accepting the CSR funding support in the context of the above policy.

7. Authorized Signatories to Contracts

The authorized signatories in the laboratories for all contracts/ agreements are to be designated by the Director of the Laboratory.

For multi-laboratory projects, the signatories shall be the designated officers of the coordinating laboratory.

For the contracts/agreements of the CSIR Hqrs, the signing authorities may be chosen amongst the following: Head, Business Development/CSR Group or as designated by DG, CSIR.

8. Issuance of receipts

CSIR Laboratories shall issue contribution/ donation/ grant receipts and yearly utilization by the laboratory to the donor/ grantor within 14 days of completion of each calendar year so that the donor/ grantor can take advantage of tax benefits allowed or obligations to be fulfilled under the law. The receipts can have reference to sections of the Companies Act under which CSIR qualifies for accepting CSR contributions/ donations/ grants and those under which the CSR contributions/ donations/ grants qualify for tax benefits for the contributor/ donor/ grantor.

9. Deferments of Installments

If the laboratory is unable to meet its obligations to achieve the agreed milestones as per the agreement/contract, the laboratory may defer receipt of subsequent installment(s) from the contributor/ donor/grantor till such time that it meets with its stipulated obligations. In such cases, where there is a delay in fulfillment of obligations, the laboratory shall place an explanation along with revised time-lines and/or revised milestones, clearly stating the reasons for non-fulfillment of obligations to the Management Council for approval prior to communication with the client within a period of three months from the date of such milestone non-fulfilment.

10. Foreclosure of Projects

In the event a project requires foreclosure, the project leader shall submit a comprehensive proposal stating the reasons for foreclosure to the Competent Authority. Based on the

proposal Head, BD/ PME shall prepare a comprehensive note including financial statement for the approval of Director/ Management Council.

In the event that such foreclosure is also accompanied by the donor/ grantor not meeting its funding obligations, and there is incomplete work in progress requiring additional funds, the Competent Authority shall constitute a foreclosure Committee comprising a senior level scientist of the laboratory as Chairman, Head Business Development Group or Head/PME as Convener, COA/AO and COFA/FAO as permanent members and one scientist as member. The committee recommendations with regard to either discontinuation of the project or alternate sources of CSR funding shall be placed before Management Council for approval.

11. Corporate Funding Acknowledgement

All publications, products, processes, activities and technologies developed through corporate support under CSR to have Name/ Logo of the Company along with CSIR to acknowledge the contribution of the Corporate. Regular reporting on the progress of the project is to be communicated to the funder/corporate on a periodical basis.

PROFORMA FOR APPROVAL OF CSR GRANT PROJECT**a. Basic Information**

1.	Title	
2.	Name of grantor/ donor	
3	Contact person and information	
4.	Proposed Project Leader (PL) at CSIR Lab	
5.	Contact information of PL	

b. The Project

Sr. No.	Criteria	Information for consideration of proposal
1.	Objective	Please refer Para #2/3 of Guidelines
2.	Eligible purpose under CSR	Please refer Para #2/3 of Guidelines
3.	Type	Please refer Para #3 of Guidelines
3	Relevant UN SDGs	Select SDGs from Annexure-2
4.	Duration	
5.	SMART Goals (SMART: Specific, Measurable, Achievable, Realistic, Timely)	
6.	Work plan with deliverables	
7.	Targets to be met at each milestone	<ul style="list-style-type: none"> • T0: Signing of agreement, receipt of funds and initiation of project • T1: • T2: • T(Final): Completion of project. Submission of final report.
8.	Timelines	<ul style="list-style-type: none"> • T0: 0 months • T1: • T2: • T(Final):

c. Funding Arrangements

Levels:

Non-recurring (Rs)	
Recurring (Rs)	
Institutional Overheads (Rs)	
Total (Rs)	

Phasing

Time line from start	T# to be met	Non-recurring (Rs)	Recurring (Rs)	Total (Rs)
0 months	T0			
	T(Final)			

d. Agreement and other information

The following documents are being attached for review by the Director:

- 1) Proposed agreement with the Contributor/ Donor/ Grantor is attached in full (with appendices, if any)
- 2) Final project proposal
- 3) Brief one-page profile of the Contributor/ Donor/ Grantor

e. Project Leader's Comments

The Competent Authority is requested to approve the project. The project budget is adequate to meet the deliverables under this project. The timelines are reasonable.

Signature
Name of PL
Designation
Date:

f. Decision of Competent Authority

The proposal is recommended for implementation under the Scheme “CSR Contribution/ Grant/ Donation Projects by CSIR Laboratories”.

I have reviewed the proposal in light of the “CSR Policy and Guidelines on accepting contributions/ grants from corporates”.

Signature
Name
Designation
Date:

UN's Sustainability Development Goals

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
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- 1.a Ensure significant mobilization of resources from a variety of sources, including through enhanced development cooperation, in order to provide adequate and predictable means for developing countries, in particular least developed countries, to implement programmes and policies to end poverty in all its dimensions
 - 1.b Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions

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

- 2.1 By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round
- 2.2 By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons
- 2.3 By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land,

- other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment
- 2.4 By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality
 - 2.5 By 2020, maintain the genetic diversity of seeds, cultivated plants and farmed and domesticated animals and their related wild species, including through soundly managed and diversified seed and plant banks at the national, regional and international levels, and promote access to and fair and equitable sharing of benefits arising from the utilization of genetic resources and associated traditional knowledge, as internationally agreed
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- 2.a Increase investment, including through enhanced international cooperation, in rural infrastructure, agricultural research and extension services, technology development and plant and livestock gene banks in order to enhance agricultural productive capacity in developing countries, in particular least developed countries
 - 2.b Correct and prevent trade restrictions and distortions in world agricultural markets, including through the parallel elimination of all forms of agricultural export subsidies and all export measures with equivalent effect, in accordance with the mandate of the Doha Development Round
 - 2.c Adopt measures to ensure the proper functioning of food commodity markets and their derivatives and facilitate timely access to market information, including on food reserves, in order to help limit extreme food price volatility

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

- 3.1 By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births
- 3.2 By 2030, end preventable deaths of newborns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births and under-5 mortality to at least as low as 25 per 1,000 live births
- 3.3 By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases
- 3.4 By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being
- 3.5 Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol

- 3.6 By 2020, halve the number of global deaths and injuries from road traffic accidents
- 3.7 By 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programmes
- 3.8 Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all
- 3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination
- 3.a Strengthen the implementation of the World Health Organization Framework Convention on Tobacco Control in all countries, as appropriate
- 3.b Support the research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration on the TRIPS Agreement and Public Health, which affirms the right of developing countries to use to the full the provisions in the Agreement on Trade-Related Aspects of Intellectual Property Rights regarding flexibilities to protect public health, and, in particular, provide access to medicines for all
- 3.c Substantially increase health financing and the recruitment, development, training and retention of the health workforce in developing countries, especially in least developed countries and small island developing States
- 3.d Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks

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

- 4.1 By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes
- 4.2 By 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education
- 4.3 By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university
- 4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship
- 4.5 By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations

- 4.6 By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy
- 4.7 By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development

- 4.a Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all
- 4.b By 2020, substantially expand globally the number of scholarships available to developing countries, in particular least developed countries, small island developing States and African countries, for enrolment in higher education, including vocational training and information and communications technology, technical, engineering and scientific programmes, in developed countries and other developing countries
- 4.c By 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially least developed countries and small island developing States

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

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

- 5.a Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws
- 5.b Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women
- 5.c Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels

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

- 6.1 By 2030, achieve universal and equitable access to safe and affordable drinking water for all
 - 6.2 By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations
 - 6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally
 - 6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity
 - 6.5 By 2030, implement integrated water resources management at all levels, including through transboundary cooperation as appropriate
 - 6.6 By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes
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- 6.a By 2030, expand international cooperation and capacity-building support to developing countries in water- and sanitation-related activities and programmes, including water harvesting, desalination, water efficiency, wastewater treatment, recycling and reuse technologies
 - 6.b Support and strengthen the participation of local communities in improving water and sanitation management

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

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

- 7.3 By 2030, double the global rate of improvement in energy efficiency
- 7.a By 2030, enhance international cooperation to facilitate access to clean energy research and technology, including renewable energy, energy efficiency and advanced and cleaner fossil-fuel technology, and promote investment in energy infrastructure and clean energy technology
- 7.b By 2030, expand infrastructure and upgrade technology for supplying modern and sustainable energy services for all in developing countries, in particular least developed countries, small island developing States and landlocked developing countries, in accordance with their respective programmes of support

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

- 8.1 Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries
- 8.2 Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors
- 8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services
- 8.4 Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead
- 8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value
- 8.6 By 2020, substantially reduce the proportion of youth not in employment, education or training
- 8.7 Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms
- 8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment
- 8.9 By 2030, devise and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products

- 8.10 Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all
- 8.a Increase Aid for Trade support for developing countries, in particular least developed countries, including through the Enhanced Integrated Framework for Trade-Related Technical Assistance to Least Developed Countries
- 8.b By 2020, develop and operationalize a global strategy for youth employment and implement the Global Jobs Pact of the International Labour Organization

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

- 9.1 Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all
- 9.2 Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's share of employment and gross domestic product, in line with national circumstances, and double its share in least developed countries
- 9.3 Increase the access of small-scale industrial and other enterprises, in particular in developing countries, to financial services, including affordable credit, and their integration into value chains and markets
- 9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities
- 9.5 Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending
- 9.a Facilitate sustainable and resilient infrastructure development in developing countries through enhanced financial, technological and technical support to African countries, least developed countries, landlocked developing countries and small island developing States
- 9.b Support domestic technology development, research and innovation in developing countries, including by ensuring a conducive policy environment for, inter alia, industrial diversification and value addition to commodities

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

Goal 10. Reduce inequality within and among countries

- 10.1 By 2030, progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average
- 10.2 By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status
- 10.3 Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard
- 10.4 Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality
- 10.5 Improve the regulation and monitoring of global financial markets and institutions and strengthen the implementation of such regulations
- 10.6 Ensure enhanced representation and voice for developing countries in decision-making in global international economic and financial institutions in order to deliver more effective, credible, accountable and legitimate institutions
- 10.7 Facilitate orderly, safe, regular and responsible migration and mobility of people, including through the implementation of planned and well-managed migration policies
- 10.a Implement the principle of special and differential treatment for developing countries, in particular least developed countries, in accordance with World Trade Organization agreements
- 10.b Encourage official development assistance and financial flows, including foreign direct investment, to States where the need is greatest, in particular least developed countries, African countries, small island developing States and landlocked developing countries, in accordance with their national plans and programmes
- 10.c By 2030, reduce to less than 3 per cent the transaction costs of migrant remittances and eliminate remittance corridors with costs higher than 5 per cent

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

- 11.1 By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums
- 11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding

- public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons
- 11.3 By 2030, enhance inclusive and sustainable urbanization and capacity for participatory, integrated and sustainable human settlement planning and management in all countries
 - 11.4 Strengthen efforts to protect and safeguard the world's cultural and natural heritage
 - 11.5 By 2030, significantly reduce the number of deaths and the number of people affected and substantially decrease the direct economic losses relative to global gross domestic product caused by disasters, including water-related disasters, with a focus on protecting the poor and people in vulnerable situations
 - 11.6 By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management
 - 11.7 By 2030, provide universal access to safe, inclusive and accessible, green and public spaces, in particular for women and children, older persons and persons with disabilities
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- 11.a Support positive economic, social and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning
 - 11.b By 2020, substantially increase the number of cities and human settlements adopting and implementing integrated policies and plans towards inclusion, resource efficiency, mitigation and adaptation to climate change, resilience to disasters, and develop and implement, in line with the Sendai Framework for Disaster Risk Reduction 2015-2030, holistic disaster risk management at all levels
 - 11.c Support least developed countries, including through financial and technical assistance, in building sustainable and resilient buildings utilizing local materials

Goal 12. Ensure sustainable consumption and production patterns

- 12.1 Implement the 10-Year Framework of Programmes on Sustainable Consumption and Production Patterns, all countries taking action, with developed countries taking the lead, taking into account the development and capabilities of developing countries
- 12.2 By 2030, achieve the sustainable management and efficient use of natural resources
- 12.3 By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses

- 12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment
 - 12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse
 - 12.6 Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle
 - 12.7 Promote public procurement practices that are sustainable, in accordance with national policies and priorities
 - 12.8 By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature
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- 12.a Support developing countries to strengthen their scientific and technological capacity to move towards more sustainable patterns of consumption and production
 - 12.b Develop and implement tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local culture and products
 - 12.c Rationalize inefficient fossil-fuel subsidies that encourage wasteful consumption by removing market distortions, in accordance with national circumstances, including by restructuring taxation and phasing out those harmful subsidies, where they exist, to reflect their environmental impacts, taking fully into account the specific needs and conditions of developing countries and minimizing the possible adverse impacts on their development in a manner that protects the poor and the affected communities

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

- 13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries
 - 13.2 Integrate climate change measures into national policies, strategies and planning
 - 13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning
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- 13.a Implement the commitment undertaken by developed-country parties to the United Nations Framework Convention on Climate Change to a goal of mobilizing jointly \$100 billion annually by 2020 from all sources to address the needs of developing countries in the context of meaningful mitigation

- actions and transparency on implementation and fully operationalize the Green Climate Fund through its capitalization as soon as possible
- 13.b Promote mechanisms for raising capacity for effective climate change-related planning and management in least developed countries and small island developing States, including focusing on women, youth and local and marginalized communities

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

- 14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution
- 14.2 By 2020, sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and take action for their restoration in order to achieve healthy and productive oceans
- 14.3 Minimize and address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels
- 14.4 By 2020, effectively regulate harvesting and end overfishing, illegal, unreported and unregulated fishing and destructive fishing practices and implement science-based management plans, in order to restore fish stocks in the shortest time feasible, at least to levels that can produce maximum sustainable yield as determined by their biological characteristics
- 14.5 By 2020, conserve at least 10 per cent of coastal and marine areas, consistent with national and international law and based on the best available scientific information
- 14.6 By 2020, prohibit certain forms of fisheries subsidies which contribute to overcapacity and overfishing, eliminate subsidies that contribute to illegal, unreported and unregulated fishing and refrain from introducing new such subsidies, recognizing that appropriate and effective special and differential treatment for developing and least developed countries should be an integral part of the World Trade Organization fisheries subsidies
- * Acknowledging that the United Nations Framework Convention on Climate Change is the primary international intergovernmental forum for negotiating the global response to climate change.
- negotiation¹
- 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

¹ Taking into account ongoing World Trade Organization negotiations, the Doha Development Agenda and the Hong Kong ministerial mandate.

- 14.a Increase scientific knowledge, develop research capacity and transfer marine technology, taking into account the Intergovernmental Oceanographic Commission Criteria and Guidelines on the Transfer of Marine Technology, in order to improve ocean health and to enhance the contribution of marine biodiversity to the development of developing countries, in particular small island developing States and least developed countries
- 14.b Provide access for small-scale artisanal fishers to marine resources and markets
- 14.c Enhance the conservation and sustainable use of oceans and their resources by implementing international law as reflected in the United Nations Convention on the Law of the Sea, which provides the legal framework for the conservation and sustainable use of oceans and their resources, as recalled in paragraph 158 of “The future we want”

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

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

- 15.9 By 2020, integrate ecosystem and biodiversity values into national and local planning, development processes, poverty reduction strategies and accounts
- 15.a Mobilize and significantly increase financial resources from all sources to conserve and sustainably use biodiversity and ecosystems
- 15.b Mobilize significant resources from all sources and at all levels to finance sustainable forest management and provide adequate incentives to developing countries to advance such management, including for conservation and reforestation
- 15.c Enhance global support for efforts to combat poaching and trafficking of protected species, including by increasing the capacity of local communities to pursue sustainable livelihood opportunities

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

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

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

Finance

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

Technology

- 17.6 Enhance North-South, South-South and triangular regional and international cooperation on and access to science, technology and innovation and enhance knowledge sharing on mutually agreed terms, including through improved coordination among existing mechanisms, in particular at the United Nations level, and through a global technology facilitation mechanism
- 17.7 Promote the development, transfer, dissemination and diffusion of environmentally sound technologies to developing countries on favourable terms, including on concessional and preferential terms, as mutually agreed
- 17.8 Fully operationalize the technology bank and science, technology and innovation capacity-building mechanism for least developed countries by 2017 and enhance the use of enabling technology, in particular information and communications technology

Capacity-building

- 17.9 Enhance international support for implementing effective and targeted capacity-building in developing countries to support national plans to

implement all the Sustainable Development Goals, including through North-South, South-South and triangular cooperation

Trade

- 17.10 Promote a universal, rules-based, open, non-discriminatory and equitable multilateral trading system under the World Trade Organization, including through the conclusion of negotiations under its Doha Development Agenda
- 17.11 Significantly increase the exports of developing countries, in particular with a view to doubling the least developed countries' share of global exports by 2020
- 17.12 Realize timely implementation of duty-free and quota-free market access on a lasting basis for all least developed countries, consistent with World Trade Organization decisions, including by ensuring that preferential rules of origin applicable to imports from least developed countries are transparent and simple, and contribute to facilitating market access

Systemic issues

Policy and institutional coherence

- 17.13 Enhance global macroeconomic stability, including through policy coordination and policy coherence
- 17.14 Enhance policy coherence for sustainable development
- 17.15 Respect each country's policy space and leadership to establish and implement policies for poverty eradication and sustainable development

Multi-stakeholder partnerships

- 17.16 Enhance the Global Partnership for Sustainable Development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the Sustainable Development Goals in all countries, in particular developing countries
- 17.17 Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships

Data, monitoring and accountability

- 17.18 By 2020, enhance capacity-building support to developing countries, including for least developed countries and small island developing States, to increase significantly the availability of high-quality, timely and reliable data disaggregated by income, gender, age, race, ethnicity,

migratory status, disability, geographic location and other characteristics relevant in national contexts

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