Final report: PIDG alignment to the Global Goals

January 2017

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Executive summary

The United Nations and Governments have agreed 17 Global Goals for Sustainable Development to structure global priorities until 2030. The Global Goals are well-known as a set of icons, appearing everywhere, but they are a lot more fundamental than feel-good imagery about sustainable development. The Goals represent the world's biggest issues and society's ability to impact them, positively or negatively. Many front-line organisations (e.g. businesses, NGOs) recognise that they need to assess their impact on the Global Goals and review their strategy accordingly. This report provides an overview of what it means to align to the Global Goals and what others are currently sharing to communicate this alignment. The main content focuses on how the Global Goals fit with PIDG activities and how PIDG can improve its contribution to, and report on, this common set of global goals and targets.

What does it mean for an organisation to relate to the Global Goals?

In order for countries to achieve the Goals, organisations must move on from "business as usual" and identify new ways in which they can improve and focus their impact. With this as an objective, assessing how an organisation's activities relate to the Global Goals requires going beyond looking at the Goal title and superficially relating their activities to these icons. It means looking at the achievement gap between current practice and the Goal, the specific indicators agreed, and determining whether the organisation's activities can realistically help close that gap or support progress on key indicators in the countries or operation.

In order to assess how an organisation's activities relate to a specific Goal, we have developed a framework that looks at:

- *Alignment*: assesses how an organisation's activities relate to the "essence" of a Goal as captured in the overall framing of the Goal.
- *Contribution*: assesses the scale to which the organisation's activities contribute to the specific targets of the Goal. This assessment takes into consideration negative, as well as positive impacts.
- *Measuring and reporting*: assesses the ability to evidence an organisation's contributions to the Goals.

What are others doing?

Organisations of all types (large multinational companies, investment funds, donor organisations) are using the Goals as a platform for communication (e.g. marketing and fundraising), strategic decisions making (e.g. as a way to prioritise new markets), management (e.g. as a way to identify waste reduction and therefore costs) and collaboration (e.g. as a platform for partnering with businesses, governments, non-profits). Section 4 provides examples of organisations that are using these different drivers to communicate their alignment, contribution and evidence of this contribution as they relate to the Goals.

To better understand what others, particularly PIDG stakeholders, are doing to relate their activities to the SDGs, interviews were held with nine different stakeholders ranging from IFC to InfraCo Africa to PwC's Sustainability and Climate Change group. All organisations recognised the importance in communicating and thinking about their activities as they relate to the Goals, but all were at an early stage in determining how best to do this.

How do the Global Goals fit with PIDG activities?

The PIDG mission[1] aligns nicely with many aspects of the Global Goals. When looking more closely at alignment, scale of contribution and measurement (and reporting) of that contribution however, there are a number of challenges that come with the unique nature of PIDG. These include PIDG's wide range of stakeholders (e.g. donors, private sector, governments), the range of sectors covered by projects (e.g. energy, transport, telecoms) and the decentralised nature of PIDG through its various facilities, covering a wide range of geographies.

Acknowledging these challenges, we use the framework mentioned above to identify the most relevant Global Goals as they relate to PIDG. We first look at *alignment*, how the "essence" of the Goal relates to PIDG work and objectives, followed by distinctive *positive contribution* and the scale to which positive impact is delivered against specific targets of that goal. Negative impacts, and PIDG's ability to mitigate them, were looked at separately. The alignment and contribution assessment identified six Global Goals to which PIDG is most relevant. These are detailed in Appendix 1 and include:

- **Goal 17.** *Strengthen the means of implementation and revitalise the Global Partnership for Sustainable Development* – based on the priority of partnership within PIDG's model and the amount of money these partnerships have leveraged in support of sustainable infrastructure.
- **Goal 11.** *Make cities and human settlements inclusive, safe, resilient and sustainable* – based on PIDG investments related to urban infrastructure.
- **Goal 8.** *Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all* – based on the jobs and economic growth created directly, indirectly and induced from PIDG funded projects.
- **Goal 7.** *Ensure access to affordable, reliable, sustainable and modern energy for all* – based on the significance of energy projects within the PIDG portfolio.
- **Goal 1.** *End poverty in all its forms everywhere* – based on the overall objective of PIDG and the knock-on effects created through the construction of sustainable infrastructure.
- **Goal 9.** *Build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation* – based on the overall objective of PIDG as it relates to infrastructure and economic development.

Section 4.3 describes three ways that PIDG can report progress against the Goals. These include: (1) Reporting directly against standard UN indicators (2) Reporting metrics that tangentially relate to the standard UN targets/indicators (3) Creating a broader evidence base by linking PIDG activities to impacts through external research. Appendix 2 describes specific ways in which PIDG can report (or potentially report) data across these three elements of 'evidence' for each of the six prioritised Goals above.

How should the potential for negative impacts related to the Global Goals be taken into consideration?

All projects create some degree of negative social and environmental impact. Negative impacts are important to measure (and manage) in order to support a net positive contribution to each goal, as well as to reduce PIDG risk. Appendix 3 looks at two aspects of negative impact: the potential significance of negative impact resulting from PIDG activities relating to a Goal and the opportunity to substantively

[1] *To mobilise private-sector investment to assist developing countries to provide infrastructure vital to boost their economic growth and combat poverty*'

mitigate these negative impacts. Seven Goals were highlighted as a priority for PIDG attention, in order to enhance alignment with Goals. These potential negative impacts range from environmental, social and corporate governance (ESG) matters (e.g. water usage, emissions, employment policies) but also potential knock-on effects arising from infrastructure projects (e.g. rising property costs that result from improved infrastructure). For all the seven Goals highlighted, PIDG has the opportunity to mitigate/lessen the potential negative impact through its existing (or additional) internal policies and procedures.

How can PIDG enhance the way it manages and measures its contribution to the Global Goals?

Section 7 provides recommendations that PIDG can consider within its results monitoring (RM) framework to improve the way that PIDG show its contribution to the Goals over time. These recommendations include five areas of measurement and categorisation at the project level including poverty estimation (e.g. an assessment of affordability and access related to the BoP), 'gap' contribution (e.g. categorisation of the Global Goal gap being addressed), other project tags (e.g. urban vs rural), common indicators for common projects (e.g. the number of MW generated annually for all energy projects), and common indicators for negative impacts (e.g. CO_2 emissions for relevant projects).

Additional recommendations focus on improved reporting that can be done beyond project level measurement, including through academic and external evidence (e.g. on infrastructure and GDP growth), through compelling anecdotal stories, and by providing clear documentation on PIDG's position for various aspects that relate to the priorities defined in the Goals (e.g. exclusionary criteria for PIDG funding).

Where should PIDG go from here?

The framework and recommendations provided in this report present PIDG with an initial mapping of priority Goals and set of issues that can be taken further to assess and optimise contributions to the Goals. This goes well beyond a communications exercise. As indicated above, many organisations are thinking about how to align, contribute, report and improve their impact towards these targets, and there would be mutual benefits to PIDG engagement in such conversations. The assessment to date shows that PIDG serves an important and unique role in contributing, in a substantial way, to the targets of six of the 17 Global Goals and can contribute further by prioritising and addressing the potential negative impacts that relate to seven of the Goals. PIDG can use the examples, challenges and recommendations provided in this report to demonstrate alignment so far, improve capacity to report on future contribution, and equally to refine and magnify the impact of PIDG work on achievement of the Global Goals.

1. Introduction

The United Nations and Governments have agreed 17 Global Goals for Sustainable Development to structure global priorities until 2030. The Global Goals (also known as the Sustainable Development Goals or SDGs) are well-known as a set of icons, appearing everywhere, but they are a lot more fundamental than feel-good imagery about sustainable development. The Goals represent large gaps that need to be immediately addressed, in order to bring about changes that will build a fairer, more sustainable world by 2030.

These 17 Goals have been embraced by development agencies, non-profits, investors, business and other actors, all of whom are eager to map their activities to the Goals to win recognition from governments, customers and other stakeholders. Different organisations are communicating their work as it relates to the Goals in different ways. Some are doing this superficially, by creating nice images with the Goal icons, while others are using the Goals as a lens in their internal prioritisation and decision making processes.

The objective of this work is to “outline how PIDG contributes to these goals through its investment activities and to make proposals on how PIDG should monitor its progress.” Reporting contribution cannot be discussed without first digging deeper into what it means to align and contribute to the Goals. In order to do this, we first discuss what *alignment* to the Goals looks like, how *contribution* can be assessed and then how progress (and contribution) can be *reported*.

We then review the relationship between PIDG activity and the Goals through a framework that looks at PIDG’s specific alignment, contribution, and ability to report progress. In the light of that, we provide recommendations for improved reporting by PIDG.

2. Assessing organisations against the Global Goals

The Global Goals define priorities and aspirations as they relate to pressing global economic, social and environmental challenges. These 17 goals are an evolution of the eight Millennium Development Goals (MDGs) (2000-2015) and were developed to apply to all countries, and to be holistic, covering poverty reduction and inequality, sustainability, and economic growth with job creation. While the comprehensiveness of the Goals has been criticised for lacking focus, as Marcus Neto of UNDP said to a multi-stakeholder audience, “if ALL we need to do to put the planet back on a sound footing is to achieve 17 ambitious goals and 169 targets by 2030, then we are in a better position than we were before, and you all need to join that effort.”[2]

A significant difference between the Global Goals and the MDGs is the recognition of the important role the private sector has to play in achieving them. The Global Goals represent a great opportunity for the development community to engage strategically with the private sector, but also represent a common framework for the private sector to communicate how their work is “doing good” and find opportunities to where they could do even better (for society, the planet and their bottom line). Eighty-seven percent

[2] http://www.inclusivebusinesshub.org/inclusive-business-and-sdgs-a-time-for-yawning-relabeling-or-rais/

(87%) of CEOs surveyed by the UN Global Compact agreed that the Global Goals provide an essential opportunity for business to rethink approaches to sustainable value creation[3].

When assessing how an organisation's activities relate to the Global Goals, there are a number of factors that should be taken under consideration:

- *Context/country specific*: The Global Goals lay out global priorities that apply to all countries, particularly those in emerging economies. However, different countries have different starting points and priorities. It's important that contextual, country/regional specific elements be taken into consideration when aligning strategies and measuring/managing contributions. Certain countries might prioritise certain Goals, making contributions towards these prioritised Goals even more important.

- *Activities as they relate to gaps*: Similar to the country specific aspects above, it's important to look at activities as they relate to gaps and not just how they relate to the goal overall. An energy project in a country where there is already reliable energy would not be as large of a contribution as an energy project where significant portions of the population have no access. This can make looking at activities in aggregate (rather than at a country level) challenging. In order to effectively assess contribution, activities must be mapped at a national level.

- *A change in normal practice*: The Goals themselves represent aspirations that are generally not contentious. What is less obvious but more important, is that achieving them implies a shift from 'business as usual'. The gap between current trajectories and Goals is considerable on every single goal, according to Overseas Development Institute (ODI) research[4]. The Goals are intended to be ambitious and can only be achieved by 2030 by doing more, and doing more with less, and therefore they require a change in normal practice. The potential power of the goals lies in harnessing more effort and more effective effort, to shift from the status quo. Truly contributing to achievement of the Goals therefore means contributing to accelerating progress and closing the gap.

- *Different dimensions of the Goals*: One of the challenges in mapping to each Global Goal is that each contains different aspects/dimensions and some Goals are quite broad. For example, *GG#6: Clean Water and Sanitation*, is not just about providing access to affordable clean water and sanitation services, but also the preservation of water resources and ecosystem. The broadness of many Goals presents challenges in mapping activities to the Goals and assessing contributions.

- *Broad objective vs targets vs indicators*: The 17 Goals translate into 169 targets for which 230 indictors have been agreed.[5] The framing (and title) of each goal is lofty and broad but gets at the overall "essence" of the goal. The targets aim to make these broad aspirations more specific and the indicators get to how the specifics of progress towards each goal will be measured. The

[3] UN Global Compact. 2016. *Making Global Goals Local Business* https://www.unglobalcompact.org/docs/about_the_gc/MakingGlobalGoalsLocalsBusinessSummit.pdf
[4] ODI. 2015. *Mind the gap? A comparison of international and national targets for the SDG agenda*
[5] Officially adopted indicators in Excel and PDF: http://unstats.un.org/sdgs/indicators/indicators-list/

process for developing the targets was political and contentious[6] and many organisations (particularly the private sector) feel that the role they play is undervalued because they cannot report on specific indicators. This is discussed further in Section 4.3, but in summary, looking at how activities relate to each goal requires looking at all three elements of each Goal: essence, target and indicators.

PIDG implication: All of these factors relate to how PIDG maps its activities and contributions to the Goals. These factors are considered as part of the framework assessment, but should be taken into consideration as PIDG goes forward in measuring and managing its contributions to the Goals.

3. Why are organisations mapping their activities to the Global Goals?

Since the approval of the Global Goals in September 2015, there has been an overwhelmingly positive response from donors, business, non-profit, governments, and civil society. The question since has been, how should stakeholders frame their own activities against these global targets? To answer this question first requires looking at the drivers for mapping contributions.

In a world where being a "good business" is good for business, many organisations are using the Goals as a communication tool to "prove" their impact. However, there are many organisations that are going beyond marketing as a driver for mapping to the Goals and using them to "improve" their impact and inform decision making. Below is a summary of the drivers for organisations to map their activities to the Goals (all of which are applicable to PIDG):

- *Communication* – Communicating an organisation's relationship with the Goals is important for many stakeholders including customers, donors, governments, etc. Best practice for communication should go beyond "Global Goal-washing" and combine elements of conciseness and storytelling, but be backed up by clear qualitative and quantitative evidence of that contribution.

- *Strategy* – Using the Global Goals as a framework can allow organisations to more easily align and prioritise new activity with national strategies/priorities in mind, depending on the specific needs and targets of that country. It can also help identify areas where an organisation can scale-up its contribution.

- *Management* – The Goals contain targets that are both about enhancing positive impact but also about minimizing negative impact. Organisations can use the Goals to review negative externalities and increase efforts to mitigate those that limit progress towards any of the Goals.

PIDG implication: The drivers for mapping to the Global Goals determine how activities should be assessed in terms of alignment, contribution and progress reported. The priority drivers for PIDG for mapping to the Global Goals should be clear.

[6] http://17goals.org/the-sdg-indicators-have-arrived/

- *Collaboration* – One of the great benefits of the Goals is the fact that many different stakeholders are using them to set priorities. Governments especially, are using them to set targets and identify cost-effective ways of meeting them. The Goals serve as an excellent guide to what other partners, particularly governments, are likely to be focusing on. Using the Goals in support of communication, strategy and management can result in collaboration and partnership with governments, non-profits and others in support of achieving them[7].

Donor and donor funded programmes should place particular emphasis on each of these drivers. The Goals serve as a unique framework to advance their development mission through changes in strategy, management of projects and collaboration with other partners.

4. Alignment, contribution and reporting

The section above described the drivers that organisations have when mapping their activities to the Global Goals. This section looks at ways in which other organisations are mapping their activities to the Global Goals. As detailed in the introduction, mapping an organisation's contribution to the Global Goals requires looking at how activities align, the scale of contribution (both positive and negative and in relationship to gaps) and then quantitative (and qualitative) ways in which contributions can be measured and reported.

In order to do this, we have developed a framework[8] that looks at these three different issues:

- *Alignment*: assesses how an organisation's activities relate to the "essence" of a Goal as captured in the overall framing (headline) of the Goal. Assessing alignment with the Global Goals can look at any activity of an organisation (no matter how big or small) or can look at the more strategic and intentional activities/focus of an organisation.

- *Contribution*: assesses the scale to which the organisation's activities contribute to the specific targets of the Goal. Assessing contribution requires looking at both the magnitude of the contribution but also how activities relate to the gap that needs to be bridged. This assessment should also take into consideration negative, as well as positive contributions.

- *Measuring and reporting*: assesses the ability to evidence an organisation's contributions to the Goals. Measuring and reporting can be done against specific UN indicators, against metrics that relate to the UN targets and indicators and/or through external evidence that links an organisation's activities to the targets of each Goal.

Alignment, contribution and reporting go hand-in-hand but build off each other. Assessing contribution goes above and beyond assessing alignment, and measuring that contribution goes one step beyond that. Keeping the interrelatedness of these three factors in mind, this section looks at what other organisations are doing to map their activities to the Goals against the context of this framework.

[7] Stakeholder interviews conducted for this project (See Appendix 5) have indicated that donors are not yet requiring that funding requests be tied to the SDGs, however many indicated that aligning to the Global Goals was a useful format pitching for internal and external resource allocation.
[8] Maginnis and Ashley SDG mapping framework forthcoming

4.1. Aligning to the Global Goals

Many organisations are still developing their frameworks for how they align to the Global Goals, however what is available now in the public domain reflects a wide spectrum of Global Goals alignment (and reporting). When an organisation says it aligns to the Global Goals can mean many different things.

On one end of the spectrum it's an exercise of considering existing activities and intentions and mapping them to which Global Goal it best supports. This is a game of sticking UN logos on existing activity. Most participants find that they can map their activities against almost every Goal, particularly given how inter-related they are. There is no discussion of how their activities align to specific targets, how they accelerate progress to close the gap, or how progress against them will be measured. This approach can be thought of as "Global Goal-washing".

The graphic below is a good example of how this general alignment is communicated. It shows all 17 Goals as they relate to three pillars of sustainable infrastructure, but does not specifically describe HOW progress is achieved or HOW TO MEASURE sustainable infrastructure activities in relation to these Goals.

Figure 1: New Climate Economy graphic that shows how sustainable infrastructure supports all the Sustainable Development Goals[9]

On the other end of the spectrum are organisations that align to the Goals in a way that provides a screening matrix for prioritising new potential activities or innovations. This means the global priorities get taken into account - albeit at the margin - in selecting organisational priorities.

These organisations consider current activities that strongly relate to specific Goals, and consider if they can be adapted to better deliver against the specific ambition and targets of the Goal. For example, an

[9] http://newclimateeconomy.report/2016/the-sustainable-infrastructure-opportunity/

organisation that is already in operation in energy, may look at how it could make that energy more affordable, or universal, or efficient, all of which would increase its contribution to the Global Goals.

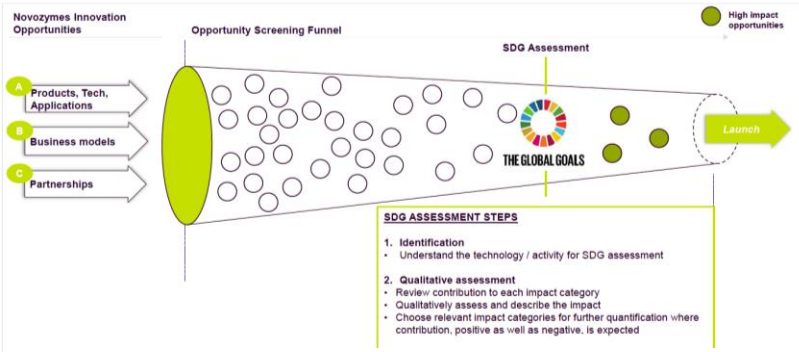

Figure 2: Visual of Novozyme's SDG assessment and management tool used to maximise contribution to the SDGs

Novozyme, a global biotechnology company, is an example of an organisation that has communicated this deeper, more strategic alignment. When referring to the Global Goals, their Head of Corporate Sustainability refers to the fact that "We know these factors will impact Novozymes' business environment in the future, and by considering those aspects in how we prioritise our innovation pipeline, we will make it stronger[10]."

PIDG implication: The methodology in the Section 6, assesses the alignment of PIDG activities through a critical lens. PIDG should clarify the extent to which they want to review or adapt activities to increase alignment with Goals before publicly commenting on Goal alignment.

4.2. Contributing to the Global Goals

As mentioned, almost any development activity can be said to be Global Goal aligned. From the perspective of achieving the targets of the Goals by 2030, it is not useful to know that most current activities can be said to align in some way. As ODI[11] has shown, historical trends leave the globe on track to miss every target. The more fundamental question is, which activities can make a net material contribution to achievement of a goal, relative to the existing gap? Such achievement may be due to the size of the contribution, or because it accelerates progress more generally, by unlocking an innovation

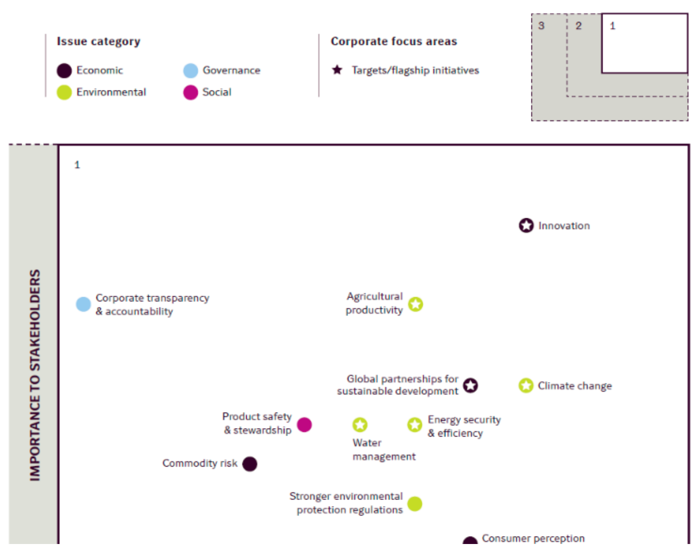

Figure 3: Novozymes materiality matrix as it relates to core elements of the Global Goals

[10] http://www.novozymes.com/en/sustainability/novozymes-sustainability-approach/alignment-with-the-global-goals

[11] '*Mind the gap? A comparison of international and national targets for the SDG agenda*' ODI 2015

that others can use. Or it may be because it substantially reduces negative trends, so as to make a net contribution to progress.

4.2.1 Key themes in assessing contribution

There are several key themes running through the methodologies used by organisations using the Global Goals for a deeper, less superficial sense of alignment:

- **Focusing only on what is material/significant.** Looking at impacts through a materiality lens allows organisations to identify and prioritise the most significant environmental, social and economic risks and opportunities. Materiality is a key principle for many sustainability reporting frameworks[12], and can also be applied as best practice in reporting against the Global Goals. The figure to the right shows a materiality matrix from Novozymes as it relates to core elements of the Global Goals.

  "Materiality" is most applicable in the corporate sector, however this can be thought of more broadly as "significance of contribution". A key aspect of materiality/significance of contribution is looking at the magnitude of the contribution but also how activities relate to the gap that needs to be bridged. Looking at the scale in which an organisation can address the "gap" of each goal is an excellent way of assessing its material or distinctive contribution.

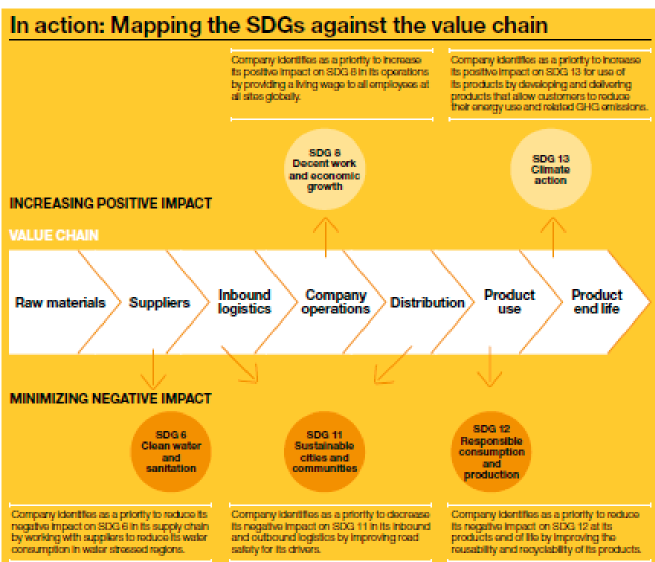

Figure 4: Guidance from the SDG Compass that encourages companies to look at the positive and negative impacts throughout the value chain of their businesses

- **Viewing the whole value chain.** Organisations have significant impacts on the Global Goals outside of their direct operations and it's important to capture these as part of its overall contribution. Looking holistically at the supply of raw materials to the end use of products/services can capture this broader impact.

- **Assessing both positive and negative effects.** As mentioned above, looking at negative externalities that are produced by an organisation can provide insights on how to increase efforts to mitigate those that limit progress towards any of the Goals.

- **Focusing on specific targets**. As described in Section 2, each of the 17 Goals is quite broad, with the 169 targets forming a level of specificity around what constitutes contribution towards a Goal. Assessing and reporting contribution as it relates to the overall objective of each Goal isn't enough to assess if progress is being made. Sonen Capital is an example of an organisation

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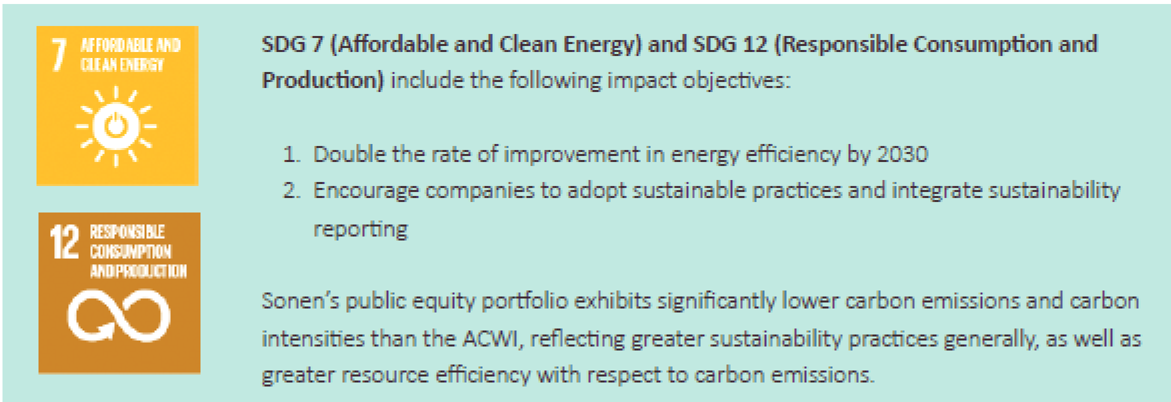
[12] https://www.globalreporting.org/resourcelibrary/Materiality.pdf, http://www.sasb.org/materiality/important/

that is diving deeper into the specific targets of each goal to assess and report their contribution.

Figure 5: Image from Sonen Capital's 2015 Annual report that gets at the specific targets contributed to.[13]



SDG 7 (Affordable and Clean Energy) and SDG 12 (Responsible Consumption and Production) include the following impact objectives:

1. Double the rate of improvement in energy efficiency by 2030
2. Encourage companies to adopt sustainable practices and integrate sustainability reporting

Sonen's public equity portfolio exhibits significantly lower carbon emissions and carbon intensities than the ACWI, reflecting greater sustainability practices generally, as well as greater resource efficiency with respect to carbon emissions.

Section 6 lays out the methodology for looking at PIDG's distinctive contribution to each of the Global Goals. Given that PIDG is a donor-funded organisation, with a reputation for credibility to uphold, we apply this stronger interpretation of Global Goal contribution.

PIDG implication: As the assessment in Appendix 1 will show, we recommend that PIDG not overclaim the number (and way in which) PIDG contributes to each Global Goal. Instead, we recommend that PIDG focus on where contribution is distinctive and material to the achievement of the progress that is needed.

4.3. Measuring (and reporting) against the Global Goals

Assessing the alignment and contribution of an organisation's activities as they relate to the Global Goals is a critical step before beginning to measure and report on this contribution. Following the prioritisation of Goals where there is the largest contribution, the next step is to evidence and measure these contributions. As a general rule, if contributions cannot be evidenced, they should not be claimed. Evidencing this contribution can be looked at through three different lenses highlighted below.

4.3.1. Standard UN indicators

The 17 Global Goals are broken down into 169 targets and 230 measurable indicators. The indicators are a step forward in defining agreed upon ways to measure progress towards Goals, but these indicators were designed from the perspective of national governments and there is broad recognition that they are not the right indicators for front-line organisations to track progress against.

For example, almost all of the indicators under *GG#1: No poverty* are to do with the "Proportion of the population that…. (lives below the national poverty line, with access to basic services, etc.)". The table below represents one of ten targets under *GG#8: Decent work and economic growth* and the two supporting indicators used to measure performance. The first indicator can be modified for

[13] http://www.sonencapital.com/thought-leadership-posts/2015-annual-impact-report/

organisational reporting purposes, but the second indicator (unemployment rate) does not capture an organisation's contribution to this goal. Additionally, a key metric such as "number of jobs created" does not fall anywhere within the official UN standard indicators.

Table 1: Example of a Global Goal and a subset of its targets and indicators

Goal	Target	Indicators
Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	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	8.5.1 Average hourly earnings of female and male employees, by occupation, age and persons with disabilities 8.5.2 Unemployment rate, by sex, age and persons with disabilities

4.3.2. Metrics that tangentially relate to the targets/indicators

Many organisations have embraced the importance of reporting activities against these Goals, but because these indicators were designed to measure progress at the national (and global) level, they have focused on defining their own indicators that align with the overall objective of each goal.

The private sector is leading the charge in this effort. Various initiatives are underway to align existing corporate sustainability frameworks to Global Goals. For example, the SDG Compass inventory of business indicators has taken well recognised sustainability reporting frameworks (e.g. The Global Reporting Initiative (GRI) and Carbon Disclosure Project (CDP)) and mapped the indicators within them to each of the Global Goals.

The table below represents four examples of the 21 indicators in the SDG Compass that align to *GG#8: Decent work and economic growth*, *Target 8.5*.

Table 2: Example indicators and their sources/themes from the SDG compass

Business theme	Indicator Source	Example indicators
Employment	GRI G4 Sustainability Reporting Guidelines	Total number of employees by employment contract and gender
Employment	UN Global Compact-Oxfam Poverty Footprint	i) Approximate proportion of workers (m/w) working overtime on a regular basis (disaggregate data by permanent and temporary workers). ii) Frequency of fatigue-related incidents in the workplace (m/w)
Employee training and education	GRI G4 Sustainability Reporting Guidelines	Average hours of training per year per employee by gender, and by employee category
Earnings, wages and benefits	GRI G4 Sustainability Reporting Guidelines	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation

It is worth noting that defining a common set of indicators for front-line organisations to report Global Goal contributions is a hot topic of discussion across multiple industries. There are a number of industry groups looking to develop sets of metrics that bridge the gap between the national level frameworks and what makes sense for organisations to report. While there is no standard, agreed-upon set of metrics for organisations, it is generally accepted that organisations should report on indicators that are aligned to their operations.

4.3.3. Broader evidence base

Organisations may find that their contribution to some Goals is significant, but indirect, and therefore difficult to evidence. One way to "evidence" activities to contributions is to rely on a broader evidence base for this connection. This can be seen through references to externally validated evidence to establish the link between their activities and "impact". While we did not surface any examples of organisations doing this for the Global Goals, two familiar examples are described below.

Companies that operate in the solar lantern space (in emerging markets) have wanted to create the linkage between their solar products and benefits such as cost savings and reduced CO_2 emissions. In support of this, the Global Off-Grid Lighting Association (GOGLA) recently established a set of 'Standardised impact metrics for the off-grid energy sector'[14]. These metrics create standard formulas for how companies can calculate benefits such as 'savings on energy-related expenditure' based on the number of products sold. These standard numbers used in these formulas were developed based on evidence-based studies (including randomised control trials).

Another example of where reliance on a broader evidence is seen is through the creation of multipliers for indirect and induced job creation. Organisations like the IFC[15] have commissioned and compiled multiple studies to establish common ways of estimating the total number of jobs in an economy created per one direct job.

Because the Goals were approved in 2015, we expect to see an increase in organisations using this type of evidence to demonstrate their contributions to the Global Goals.

PIDG implication: Section 7 provides suggestions for how PIDG can improve its ability to evidence its contribution against the Goals, but PIDG should first decide the ways in which they want to improve their reporting (through standard UN indicators, etc.).

5. Challenges to PIDG alignment, contribution and reporting

The global shortfall on finance for necessary basic infrastructure investments needs is estimated at US$1 trillion. Globally, about 2.6 billion people cannot access a reliable electricity source, with another 2.6 billion without basic sanitation access. 1.5 billion do not have access to reliable phone services, and over 4 billion are without the internet[16]. To bridge this financing gap and to address this needed infrastructure, there is a significant role for private investment, leveraged by international support.

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[14] GOGLA Standardised Impact Metrics for the Off-Grid Energy Sector, https://www.gogla.org/sites/www.gogla.org/files/recource_docs/gogla-standardised-impact-metrics-for-the-off-grid-energy-sector1_1.pdf

[15] IFC Job Study http://www.ifc.org/wps/wcm/connect/5c201d004e2c09d28d32ad7a9dd66321/IFC_Job+Study+Condensed+Report..pdf?MOD=AJPERES

[16] UN Sustainable Development Goals, http://www.un.org/sustainabledevelopment/infrastructure-industrialization/

PIDG plays an important role in bridging this gap and the PIDG mission[17] is aligned nicely with many aspects of the Global Goals. When looking more closely at alignment, contribution and measurement (and reporting) of that contribution however, there are a number of challenges that come with the unique nature of PIDG:

- *Wide range of stakeholders* – PIDG has a wide range of stakeholders including donors/members, the private sector, governments and investors. While the Global Goals represent a common framework in which to work towards, it's important to recognise that each of these stakeholders has a different perspective and priorities.

- *Range of sectors* – While all lumped under the 'infrastructure sector', PIDG projects cover a range of areas, from energy to housing to transport. The diversity of the PIDG portfolio presents challenges when assessing and measuring contributions to the Goals. Each project (within each sector) requires specific metrics to assess "impact", which is hard to do with a diversified portfolio and creates challenges when attempting to aggregate portfolio level impact.

- *Decentralised nature of PIDG* – PIDG operates through a range of financing and project development subsidiaries, each targeting a different geography and/or stage in the infrastructure project development cycle. This decentralised approach presents challenges when it comes to common measurement (and management) frameworks. This structure also presents challenges when assessing contributions towards the "gaps", because each country has different gaps as they relate to each goal.

- *Broad nature of infrastructure* - Looking comprehensively at PIDG impacts as they relate to the Global Goals requires looking at positive and negative social and environmental aspects throughout the infrastructure project value chain. As mentioned above, because of the diversity of projects and the diversity of the value chains in which they operate, it's difficult to create standard methodologies of assessing positive and negative contribution throughout each project's value chain.

- *Stage of support* – Some of the PIDG facilities do not contribute directly to the construction of infrastructure projects, but rather focus on the planning, feasibility, and financing of them. The nature of these projects makes it possible to only highlight the potential "impact" as it relates to each Goal which might not be realised for many years. When (and for how long) PIDG should "count" the impacts as they relate to the Goals remains an issue.

- *Indirect nature of projects* – The nature of how projects directly benefit people (and the planet) is different for each project, but many projects do not provide services directly to consumers. Many projects for example provide energy to an existing grid and not to individual households.

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[17] *To mobilise private-sector investment to assist developing countries to provide infrastructure vital to boost their economic growth and combat poverty*'

The indirect nature of many projects makes measuring the contribution of PIDG to the Goals a challenge.

6. Mapping PIDG contributions to the Global Goals[18]

Applying the perspectives described in the sections above, we modified the framework described in Section 4 to identify the most relevant Global Goals for PIDG. In order to prioritise a subset of the Global Goals as they relate to PIDG activities, we used the framework pillars of alignment and contribution.

To capture a more holistic view of "contribution" we have split this pillar into two areas: *distinctive (positive) contribution* and *negative impacts*. Alignment and distinctive positive contribution are used to prioritise the most relevant Global Goals as they relate to PIDG activities. We then look at these prioritised goals and how progress can be measured and reported in Section 6.3. Negative impacts and PIDG's ability to mitigate them are looked at separately, in Section 6.4.

6.1. Framework for prioritisation

(1) Alignment

Each Goal has an overarching objective with a few key elements and priorities. This category looks at how the "essence" of the goal relates to PIDG work and objectives. This category does not look at the specific targets or indicators, but looks more broadly at what the Goal is getting at and assesses whether this is a priority and major focus for PIDG. It should be noted that this is a tougher standard than many organisations apply, but one that is relevant and important to relate PIDG intentionality to the overall objective of each Goal. This category looks broadly at the overall objective of each Goal and assesses:

- Is this goal (broadly) a priority for PIDG? Does PIDG work align with the thrust of the goal?
- Each Goal embraces several key elements/core themes throughout. Does PIDG cover any/many of these key elements in its activities?

(2) Contribution - Distinctive positive contribution (scale)

PIDG contributes to some aspect of all Goals, however it's important to recognise the scale to which this positive impact is delivered. For this framework, looking at scale doesn't translate into setting specific thresholds, but rather looks at the distinctive contribution of PIDG activities to each Goal. Similar to above, this is a tougher standard than many organisations apply, but one that is relevant and important to consider in order to legitimately claim that an organisation is contributing to the **achievement** of the Goal. This category looks more specifically at the targets for each Goal and assesses:

- Does PIDG activity in aggregate have the potential to make a substantive contribution to the specific Goal? Given the gap between 2015 and the 2030 goal, can PIDG activities make a difference (whether at country or global level)?
- Does PIDG activity map to the specific targets/indicators of the Goal and not just the "essence" of the Goal heading?
    - Note: some Goals are quite broad. The assessment within this category did not "penalise" PIDG where activities did not cover targets that are outside of the scope of PIDG.

[18] It should be noted that when assessing PIDG activities, we have not looked at CSR related activities that are often contributed from by PIDG projects.

**We emphasised in the sections above that looking at the "gap" and not just the Goal is an important element in considering contribution, however this is very difficult to assess in aggregate since the scale/magnitude of impact really depends on contextual factors that relate to the country, need/gap, etc. This category looks at the scale of contribution more broadly as it relates to overall gaps that needs to be bridged.*

6.2. Top Goals based on alignment and positive contribution

Using the two dimensions of alignment and positive contribution, we have identified six Global Goals that are a priority for PIDG and where PIDG has a significant (positive) contribution. These are the six goals where PIDG scores High (H) or Medium/High (M/H) in at least one criteria, as summarised in Table 3 below. See Appendix 1 for the detailed assessment and rationale.

- **Goal 17.** Strengthen the means of implementation and revitalise the Global Partnership for Sustainable Development
- **Goal 11.** Make cities and human settlements inclusive, safe, resilient and sustainable
- **Goal 8.** Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
- **Goal 7.** Ensure access to affordable, reliable, sustainable and modern energy for all
- **Goal 1.** End poverty in all its forms everywhere
- **Goal 9.** Build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation

It should be noted that all six of these Goals highlight areas where PIDG makes a distinctive contribution, but also represents potential to increase this contribution even further.

Table 3: Summary of the alignment and distinctive positive contribution assessment from Appendix 1

Global Goal	Alignment	Distinctive contribution
Goal 17. Strengthen the means of implementation and revitalise the Global Partnership for Sustainable Development	H	H
Goal 11. Make cities and human settlements inclusive, safe, resilient and sustainable	M	H
Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	M/H	M/H
Goal 7. Ensure access to affordable, reliable, sustainable and modern energy for all	M/H	M/H
Goal 1. End poverty in all its forms everywhere	M/H	M
Goal 9. Build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation	M/H	M

PIDG implication: This prioritisation is based on the criteria set out in the framework, but should be reviewed by a wider range of PIDG stakeholders before settling on a set of prioritised Goals.

6.3. Evidencing and measuring this contribution (for reporting purposes)

As described throughout this report, in order to report on the Goals where PIDG has a distinctive and significant contribution, PIDG must be able to evidence this level of contribution. We suggest that PIDG focus on reporting its contribution against the six priority Goals selected above. Section 4.3 outlined three different approaches that PIDG can take to measure, evidence and therefore report on their contributions as they relate to these six priority Goals.

- *Reporting directly against standard* UN *indicators* – The UN has defined 230 measurable indicators that are framed mostly for reporting at the national (governmental) level. There are a few of these indicators that PIDG can report directly against.

- *Reporting metrics that tangentially relate to the standard UN targets/indicators* – There are a number of metrics/data that PIDG can report on that relate to the specific UN defined targets/indicators. For example, the "number of jobs created" does not align with a specific UN indicator but does tangentially relate to a few of the indicators and targets under *GG#8: Decent work and economic growth.*

- *Broader evidence base* – For some of the Global Goals (e.g. *GG#1: End poverty in all of its forms*), PIDG contributions are indirect, making it challenging to come up with measurable defined metrics/data to evidence its contribution. It is however possible for PIDG to establish linkages between a broader evidence base and activities that relate to PIDG activities in support of the elements of certain Goals. The work that PIDG has carried out with the IFC and other International Financial Institutions (IFIs) through the *Let's Work* initiative to better understand the issues of job creation, including establishing standards for estimating induced jobs, is a good example of establishing this broader evidence base.

Appendix 2 looks at where PIDG can report (or potentially report) data across these three elements of 'evidence'.

6.4. Negative impacts and ability to mitigate them

All projects create some degree of negative social and environmental impact. Negative impacts are important to measure (and manage) in order to support a net positive contribution to each goal, as well as to reduce PIDG risk. Additionally, sometimes the most significant contributions to the Global Goals can come from the reduction of negative impacts. The Goals require a shift in business as usual, and changing investment operations to substantially reduce negative impacts is significant (particularly if there could be knock-on effects on behaviour of others). Therefore, in order to prioritise which Goals are most relevant for PIDG in terms of potential negative impacts, this category looks at two aspects: the potential significance of negative impact relating to a Goal and the opportunity to substantively mitigate these negative impacts.

This category looks broadly at the objective of each goal and specifically at the targets and indicators and assesses:

- Is there potential for PIDG investment to create negative effects that conflict with this goal? What is the significance of this impact and therefore the need to prioritise means to address it? If potential negative impact is highly significant, this Goal is a priority for attention.
- What is PIDG's ability to mitigate this negative impact based on the systems in place and ability to modify the PIDG project? Is substantive mitigation feasible? If potential to mitigate negative impacts is significant, this Goal is a priority for attention.

Appendix 3 looks at these two dimensions of negative impact as they relate to PIDG activities for each Global Goal. It is not possible for a review such as this to estimate the actual significance of negative impacts generated by a diverse PIDG portfolio, nor the existing capacity and sufficiency of PIDG mitigation measures. Therefore Appendix 3 looks qualitatively at both aspects to determine the top seven goals for prioritisation. A summary of these Goals and why they were flagged as a priority is included below:

- **Goal 6.** *Ensure availability and sustainable management of water and sanitation for all* – based on the heavy water usage through the supply chain and operation of many types of infrastructure projects.
- **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* – based on the negative impact many types of infrastructure projects can have on biodiversity and ecosystems.
- **Goal 8.** *Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all* – based on the potential negative impacts from low wages, worker safety and other employment factors as they relate to the jobs created directly (and indirectly) through PIDG funded projects.
- **Goal 7.** *Ensure access to affordable, reliable, sustainable and modern energy for all (risk of energy not being for all)* – based on PIDG financing a disproportionate amount of non-renewable energy projects, a key aspect of this goal or marginalising some groups in terms of access.
- **Goal 5.** *Achieve gender equality and empower all women and girls* – based on the potential disproportionate negative or unequal impacts infrastructure projects can have on women's income generating opportunities, daily tasks, etc.
- **Goal 10**. *Reduce inequality within and among countries* - based on the potential negative impacts from low wages, worker safety (e.g. discrimination) and other employment factors as they relate to the jobs created directly (and indirectly) through PIDG funded projects.
- **Goal 13.** *Take urgent action to combat climate change and its impacts* – based on the potential to build infrastructure projects that do not explicitly take into consideration adaptation and resilience issues.

For all of the seven Goals highlighted above, PIDG has the opportunity to mitigate/lessen the potential negative impact through its internal policies and procedures.

6.5. Potential opportunities for substantive mitigation of negative impacts and amplification of positive impacts

Section 6.2 highlighted the six Goals where PIDG is aligned to the Goal and has a material distinctive contribution. Section 6.5 highlighted the seven Goals where the potential negative impacts of PIDG activities, as they relate to certain elements of the Goals, should be monitored. This section highlights two goals where PIDG projects could have a negative impact, but could also deploy substantive mitigation. For both of these goals, negative impact could be reversed and positive impact amplified even further, thus resulting in an increased contribution to the Goal. These two Goals are:

- **Goal 5.** Achieve gender equality and empower all women and girls
- **Goal 13.** Take urgent action to combat climate change and its impacts

Focusing on gender (GG#5) as an example; PIDG projects can currently report on the number of (estimated) women that benefit. IFC performance standards also provide requirements to mitigate negative gender impacts, however these two elements do not use an intentional gender lens to view, and improve the structure of, PIDG projects. Not having this "gender lens" does not mean that negative impacts will accrue, but it does mean that PIDG misses out on the potential to positively impact women through improvements to the design and implementation of projects.

The absence of this gender lens/policy was highlighted in the Maxwell Stamp review of InfraCo Africa Development Ltd (IAfD). "*IAfD has a logframe target that 100% of projects should 'have a gender mechanism in place'; this means that the PIDG Gender Tool can be applied to the project and that jobs can be split by gender, and does not require that the project is designed to address infrastructure access barriers related to gender*."

The potential to improve PIDG's gender focus was also highlighted in the Adam Smith Gender Review report that recommended facilities should "*be requested to provide information on (a) what has been done to embed gender considerations into the process to date (b) what will be the action points to embed them further, where feasible; and (c) what are the expected impacts on women*."

Another area related to the Global Goals where PIDG could have significant additional positive impact is related to climate change (resilience and mitigation). Many of the Goals focus on the need for infrastructure that is resilient, as well as activities that mitigate and do not further contribute to environmental factors that contribute to climate change. PIDG could develop specific policies and priorities that relate to these factors.

Action to address these two issues (gender and climate change) proactively could be taken so as to improve PIDG's contribution to these Goals, but also to capitalise on the correlation with improved project performance and the emphasis relevant stakeholder place on these two areas. Furthermore, not focusing on these aspects represents a risk (reputational, programmatic and otherwise) to PIDG. Aspects of other Goals can be considered in this way, but these two Goals are specifically highlighted given their importance in the overall development agenda.

7. Recommendations for improving measurement and reporting

In order to enhance the way that PIDG can manage and measure its contributions to the Global Goals, there are a number of aspects that the results monitoring (RM) framework could look to incorporate.

These recommendations are broken down into two sections, changes that could be made and measured at the project level and changes that could be made more broadly.

The five recommendations listed below would require designing frameworks to be applied across the portfolio of projects. These measurement/categorisations would need to be measured at the project level but could then be aggregated and rolled up at the portfolio level.

1. **Poverty estimation** – Key elements of PIDG's objectives and the Global Goals are all about pro-poor access, growth, etc. PIDG needs to be able to better demonstrate the pro-poor angle of activities in order to relate its activities to all of the (non-environmental specific) Goals. The current results management framework does not dive into pro-poor measurement specifically. The two poverty aspects that could be improved include *affordability* and *access*. Because of the private sector nature of PIDG, just because infrastructure is provided doesn't mean that it's affordable and accessible to the Base of the Pyramid (BoP).

   The nature of the PIDG structure does not (easily) allow for more accurate measures of affordability and access, however PIDG could consider categorising projects in tiers, similar to how it does with the Climate Change Tier methodology. A "BoP beneficiary" scoring system could be created based on estimations of who would benefit from infrastructure.

   The result of the implementation of this type of methodology wouldn't allow PIDG to report directly against any of the UN standard indicators but would allow PIDG to talk overall about the number of projects, total investment, and number of beneficiaries from "Tier 1 BoP projects".

2. **Contribution to the "gap"** – As described throughout the report, the ability to report the scale in which an organisation can address the "gap" of each goal is an excellent way of assessing its distinctive contribution towards the Goal. This would need to be done based on the aspects of the individual project compared to the specific country's needs (and identified gaps)[19]. A tier-based methodology, similar to what is described above, could also work to better assess this type of approach.

3. **Other categorisations of projects** – Appendix 1 highlights the usefulness of being able to distinguish "urban" vs "rural" (or peri-urban) projects in support of measuring and reporting contributions to *Goal 11. Make cities and human settlements inclusive, safe, resilient, and sustainable* as part of its aggregate RM framework. PIDG might also consider using this type of "tagging" for other aspects that are useful for aggregating across the portfolio (e.g. the segmentation of how the UN describes priority countries – *"African countries, least developed countries, landlocked developing countries and small island developing States*").

4. **Common indicators for common projects** – The current PIDG RM Framework is built on a common set of metrics across all PIDG projects. While this makes it easier to aggregate across the portfolio, it doesn't capture the nuanced ability for projects to demonstrate their contribution. Creating a common metric(s) for specific sectors (or sub-sectors) of projects

[19] The UN Statistical Commissions has compiled data from each country for each indicator. This can serve as an initial basis to identify areas where there are the greatest "gaps". Organisations like PwC are also developing proprietary databases that contain a range of information as they relate to each Goal for specific countries.

would allow PIDG to better communicate its impact in aggregate. For example, energy projects could report on “the number of MW generated annually”. Many projects report this type of metric in the RM framework but it’s not aggregated across all energy projects in the portfolio.

5. **Negative impacts** – All projects have some positive and some negative impacts. It would not be beneficial for PIDG to get to the level of “net-impact” measurement, but it is important to measure (and therefore manage) these negative impacts at the individual project level and to be able to demonstrate that they are mitigated across the portfolio. Because of the diversity of PIDG projects, coming up with “common indicators for common projects” is also a recommended approach for measuring negative impacts and mitigation measures.

   This is particularly important for projects that are scored and touted as being environmentally “friendly”. For example, the Adax Bioenergy is scored as a 1 for Climate Mitigation, but has many negative environmental effects. RM documents mentioned displacement of families (aligned with IFC Standards) but didn’t mention the fact that ethanol from sugarcane is incredibly water intensive, that these projects often create competition between food and fuel production, decreasing food security, and because of the high levels of labour required in the fields they are often associated with poor labour conditions.

The two recommendations below represent options for PIDG to improve its ability to enhance the way that PIDG can manage and measure its contributions to the Global Goals that are not on a project based level.

1. **Broader evidence base** – Appendix 2 provides suggestions for where leveraging/creating a broader evidence base connecting between PIDG activities and specific Goals would help create the evidence base for PIDG’s contribution to that Goal. This focus is on quantitative and academic evidence.

   It is also recommended that PIDG establish more qualitative examples that establish the contribution between PIDG activities and certain Global Goals. For example, some of the existing PIDG case studies do a good job of providing tangible examples of development impact. The Chiansi Irrigation project[20] for example, provides an excellent tangible example of how someone’s life improved because of the construction of needed infrastructure. Examples like this could be profiled to provide specific examples of PIDG projects and elements of the Global Goals. Gathering this type of information is not feasible for all projects, but does provide a compelling way of tying PIDG activities to the indirect impacts on poverty, job creation, and economic development.

2. **Stating priorities and exclusions** – The alignment assessment described in Section 6.1, provides an assessment of how the thrust of the goal relates to PIDG objectives, priorities and intentions. This was based on an overall review of a number of PIDG documents and through discussions with PIDG stakeholders. PIDG alignment to the Global Goals could be made more clear through documentation of PIDG’s position on various aspects that relate to the priorities defined in the Goals (and other aspects of sustainable development).

[20] http://www.pidg.org/impact/case-studies/chiansi-irrigation

In its sector specific impact frameworks, Sonen Capital provides its investing guidelines as they relate to sector specific practices. See the sustainable agriculture example (below) for how they clearly state their position on various sustainability factors[21]:

Below are Sonen's impact investing guidelines in regards to sustainable agriculture :

Issue	Exclusion	Support Best Practices	Sonen's Position
GMO	√		» Minimize any investment activity in which GMOs may negatively affect smaller producers and/or overall ecological sustainability. » Limit investment in GMOs in private markets unless their use directly addresses issues of food security, climate change, resource scarcity or enhancing yields.
Organic vs. Conventional		√	» With the broad impact objective of environmentally friendly agricultural production, Sonen maintains an implicit bias toward organic agriculture wherever possible. Sonen supports conventional production that explicitly embodies the principles of sustainable agriculture.
Palm Oil and Deforestation	√		» Sonen will avoid direct investment in the production of palm oil in public and in private markets.
Biofuels		√	» Sonen will avoid investment in biofuels or agriculture for non-food uses (i.e. first generation biofuel production). » Sonen will support second-generation biofuel production and technologies.

Figure 6: Sonen Capital Impact Investing Guidelines for sustainable agriculture

Examples of areas that could be articulated include; statements about potentially contentious types of projects PIDG funds (e.g. large scale hydropower projects and mining/extractive projects), areas where PIDG prioritises (e.g. low-carbon transport) as well as clear documentation on environmental and social policies (e.g. living wages policies for employees, focus on resource efficiency). Creating clarity on certain types of issues, particularly as they relate to poverty and climate change, would better help establish the alignment between PIDG and the Global Goals.

8. Summary and conclusion

Mapping activities to the Global Goals is an exercise that many organisations are undergoing as they seek to demonstrate their contribution to global challenges and sustainable development. As this report demonstrates, we believe it's important to go beyond a high-level alignment to the overall objective of each goal and focus specifically on intentional alignment, distinctive contribution and the ability to measure and evidence that contribution.

PIDG serves an important and unique role in contributing, in a substantial way, to the targets of six of the 17 Global Goals. These six Goals touch on the elements at the core of PIDG's objectives including, aspects of partnership, sustainable infrastructure, economic growth, access to energy and the alleviation of poverty. These goals represent a distinct contribution of PIDG, but also areas where PIDG can have an even greater impact to closing the gap/need identified by each Goal. Based on the three different

[21] http://www.sonencapital.com/wp2015/wp-content/uploads/2016/05/16IFA1.pdf

ways we identified of measuring contribution, PIDG is able to report on how it contributes to the six prioritised goals.

The unique nature of PIDG presents a number of challenges when it comes to improving the way in which PIDG can measure and evidence its contribution. Recommendations have been provided for where "tier"/scoring frameworks could be added based on existing data and information collected from projects, as well as things that PIDG can do more broadly to help evidence the links between PIDG activities and elements of the Global Goals.

In addition to highlighting a set of prioritised Goals, this review also highlighted seven Goals where PIDG should carefully assess its negative impacts, as well as two Goals that represent an opportunity to turn potential risk into a net contribution, through substantive mitigation (reversal) of potential negative impacts on climate and gender equity.

The framework and assessment provided in this document can help PIDG better report on its contribution, but hopefully also provides a framework for assessing where PIDG can increase its contribution (through increased positive impact and the reduction of negative impact) and adjust its activities accordingly.