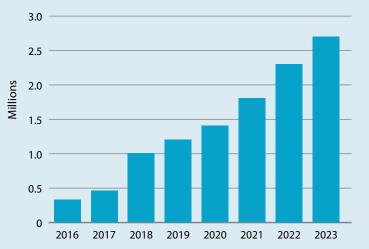


Data, monitoring and follow-up **in numbers**

The SDG indicator framework contains rich information on sustainable development progress beyond the information provided by GDP figures; it is populated with 2.7 million data records.

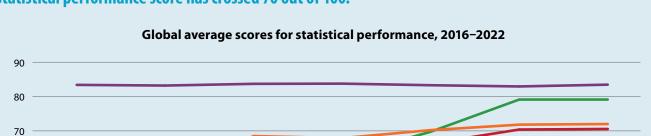


Number of SDG indicator data records, 2016–2023

Investment in data pays off: there is an average return of \$32 for every \$1 invested in strengthening data systems in developing countries. Overall gender data is lagging behind, but it has improved. 51 per cent of country data on gender-specific SDG indicators is now available.







2019

Data products — Data sources —

2020

2021

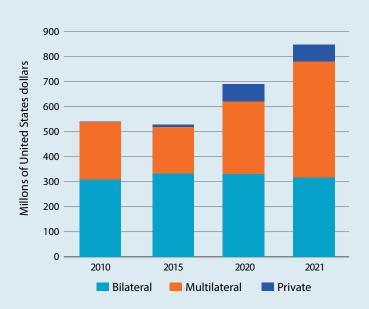
Data infrastructure

2022

Countries have made significant strides in improving their national statistical systems: global average statistical performance score has crossed 70 out of 100.

There have been increased investments in data, and total external funding disbursed for data and statistics in 2021 reached nearly \$850 million.

2018



External funding for data and statistics, by donor type

2017

Data services

60

50

40

2016

Data use

SPI Overall Score



Chapter IV



Data, monitoring and follow-up

1. Key messages and recommendations

Investments in data pay a dividend. Underinvestment in public data systems and statistical activities continues to undermine the pursuit of sustainable development. Despite the potential for substantial economic returns, Member States have not been able to capitalize on the power of data due to a lack of political prioritization, fragmentation, inadequate and siloed investment, and shortfalls in capacity. Fully using data and unlocking the data dividend for the Sustainable Development Goals (SDGs) will require both political leadership and financial commitments.

The excessive focus on income per capita and gross domestic product (GDP) levels obscures progress on all three dimensions of sustainable development.

Efforts to move beyond GDP have gathered steam. The development of the SDG indicator framework, and many well-being and environmental indicator frameworks at national and international levels, show that there is a growing richness of data covering human progress and environmental sustainability. Member States can take the opportunity of summits in 2024 and 2025 to agree to advance a consolidated set of a limited number of indicators that go beyond GDP and can be used as measures of progress. Member States can also decide how they would like to incorporate vulnerability and other factors into allocation criteria for concessional finance.

Financial data is essential in risk mitigation and policymaking but lacks a single overarching framework that unites different parts of the international

system. The SDG indicator framework has concentrated efforts and brought greater coordination to the work of international statistical communities, with international and regional organizations and national statistical offices working together to elaborate a complex but useful set of indicators. While the SDG indicators still have some data gaps and challenges, there is much more heterogeneity and inconsistency with regard to the data on financing and financial systems. The financing for development outcomes never mandated work on an indicator framework, and different international institutions continue on different tracks in data development. The Fourth International Conference on Financing for Development is an opportunity for Member States to mandate the development of a financing indicator framework if they think that will assist efforts to finance sustainable development.

Innovative sources of data can complement traditional data sources but access to data remains

a challenge. Technological progress and the use of electronic devices have led to the creation of an ever-increasing amount of digital data, including from social media, mobile phone records, point-of-sale terminals, global positioning system devices and satellite imagery. There is an increasing use of administrative data sources and a growing trend in the collection and use of citizen-generated data for developing policy-relevant information. These and other innovative data sources, if harnessed and utilized effectively, represent an opportunity to generate information in real time, complementing official statistics that bring depth of detail and representation through validated surveys and censuses. While these innovative sources can provide rich evidence for economic and financial policymaking, they also have potential applications in humanitarian work, peacekeeping and human rights. At the Fourth International Conference on Financing for Development, Member States may want to consider strengthening data governance mechanisms which enable Member States to systematically engage with partners, such as the private sector, academia and civil society, to access relevant frontier sources of data while maintaining relevant privacy protections.

Funding for data and statistical systems needs to focus on producing actionable insights that can help to advance progress on the SDGs. A coordinated global financing architecture is emerging to help unlock the potential of data for development and risk analysis at scale. Member States can agree on priorities and pooling resources through coordinated financing structures at the Fourth International Conference on Financing for Development.

This chapter provides a brief overview of the development of data frameworks related to sustainable development over the past two decades, including a focus on financial data and gender data. It then discusses national statistical systems, their performance and their funding.

2. Data frameworks for sustainable development

Data, including data on financing, is critical for assessing progress and correcting course to achieve agreed goals, but shortcomings in data remain, including regarding coverage and quality. The Addis Ababa Action Agenda underlines the importance of data as well as investment in data and statistical systems. Digital technologies have ensured that the world is awash with data, but this data can only be useful if it is structured as information with a clear context and applicability for decision-makers and other users. Some types of data can be structured into official statistics which are consistent and comparable over time and also across countries. Despite the significant progress made in improving data, information and statistical systems, information gaps remain in many areas. Throughout this report, the Inter-agency Task Force has presented many areas where data is lacking, and boxes IV.2 to IV.6 in this chapter crystalize a few of the most pertinent areas in the financing for development agenda where there are data and informational challenges.

2.1 Beyond GDP

While the measurement of GDP is useful for economic analysis, it is not a comprehensive measurement of progress that fully aligns with the 2030 Agenda for Sustainable Development. GDP is the most widely used benchmark to measure a country's economic progress and the value of its domestic production of goods and services. However, GDP has also been used in unintended ways. Importantly, it is not a good measure of sustainable development or welfare. An overreliance on GDP can result in the pursuit of development with little concern for equality, resilience and sustainability in all its dimensions. Discussion of the need for broader measures of progress beyond GDP goes back to the 1987 Report of the World Commission on Environment and Development, known as the Brundtland report.¹ The topic received fresh attention in a 2009 report on the measurement of economic performance prepared by a commission led by Joseph Stiglitz, Amartya Sen and Jean-Paul Fitoussi.² It was further bolstered by the publication of a multidimensional poverty index in 2010.³ Some countries have already moved ahead to explore frameworks that look beyond GDP (see box IV.1). Subsequently, in the outcome of the Rio+20 United Nations Conference on Sustainable Development in 2012 and in the Addis Agenda, countries recognized the need for broader measures of progress to complement GDP in order to better inform policy decisions. The SDGs and their targets and indicators, universally adopted by Member States, are one response to this need.

Despite its narrow focus, GDP continues to serve as a benchmark in important national and international policy decisions, in particular for development finance. GDP per capita impacts eligibility for official development assistance, decisions on debt relief and concessional financing, and the status of least developed country (LDC). As a result, key dimensions of sustainable development are not sufficiently considered in the functioning of the international financial architecture, with serious consequences for the sustainable development of all countries, in particular middle-income countries and small island developing States (SIDS). As the disconnect has grown between economic growth and perceptions of a peaceful society, well-being and living conditions, people have lost trust in governments and institutions. The need for a framework to measure progress beyond GDP has become a political and policy imperative.

There is now political momentum to develop metrics beyond GDP. In the 2021 Our Common Agenda report and as part of his vision for the future of global cooperation, the United Nations Secretary-General emphasized the need "to correct a glaring blind spot in how we measure economic prosperity and progress".⁴ In May 2023, the Secretary-General published a call to action in the form of a policy brief on the topic and suggested that Member States move to measure what they truly value.⁵ It proposed the elaboration of a robust technical and scientific process informed by sound and disaggregated data, which resulted in a United Nations value dashboard of a limited number of key indicators that go beyond GDP, and a major capacity-building and resourcing initiative to enable Member States to use the new framework effectively. In September 2023, Member States responded with the SDG Summit political declaration confirming the political commitment "to explore measures of progress on sustainable development that complement or go beyond GDP to have a more inclusive approach to international cooperation", including the consideration of information on access to development finance and technical cooperation. Measures of progress that go beyond GDP is one of the global governance topics being discussed in the context of the Summit of the Future, to be held in September 2024.

Measurement and consideration of vulnerability is important for countries that face complex development pathways. Countries facing a high risk of external shocks and stressors often lack economic and social resilience. Yet, there exists no universally accepted standard for quantifying structural vulnerability at the national level and across the multiple dimensions of sustainable development. Addressing this gap, a high-level panel of experts developed the Multidimensional Vulnerability Index (MVI) and submitted its final report to the President of the General Assembly in September 2023.⁶ According to the MVI, SIDS, LDCs and landlocked developing countries (LLDCs) emerge as the most vulnerable groups, on average, highlighting their structural vulnerability and lack of resilience. Furthermore, MVI scores were not correlated with income, implying that the MVI can be a useful complement to GDP.

The MVI should be a living tool, with robust governance arrangements and a common approach to its use across the international system. The MVI uses high-quality indicators, predominantly sourced from United Nations data. Nevertheless, the MVI was conceived as a living instrument, subject to regular updates to incorporate advancements in data quality and availability, vulnerability measurement methodologies and understanding of the causes and consequences of vulnerability. In particular, external debt service data could be incorporated if missing data and data quality issues can be resolved (see box IV.6 and chapter III.E). An intergovernmental process is now deliberating on the high-level panel's

Box IV.1

The use of measures that go beyond GDP in Bhutan

Bhutan is globally recognized as a leader in moving beyond GDP through its gross national happiness (GNH) approach, which was introduced in 1979 and takes a holistic view of social development.^a The measures underpinning GNH were developed over a three-year period in a participatory and inclusive way, involving a wide range of groups from government to local communities.

The current GNH index is made up of nine domains which are intended to reflect normative values embedded in the culture and traditions of Bhutan (figure IV.1). Under these nine domains, there are 33 indicators which aim to provide a complete picture of well-being, taking into account economic, environmental and social factors. The latest GNH report was published in 2023.^b

The GNH index forms the quantitative bedrock of national policy development, implementation and monitoring. It is linked to the Government's 12th Five Year Plan^C through the incorporation of GNH indicators into its results-based approach framework. Each new policy proposal is assessed using a GNH Policy Screening Tool, which provides a framework for the systematic assessment of the potential consequences of the policy against the GNH index. Efforts are also under way to use the GNH index as a criterion for resource allocation.

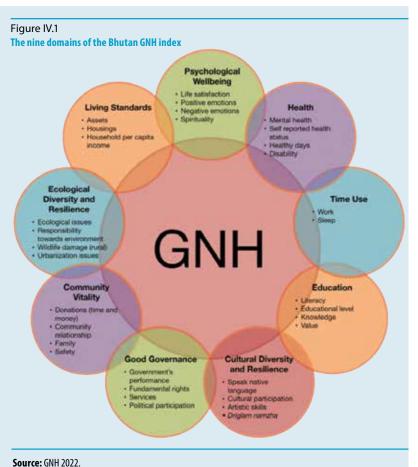
Bhutan's development initiatives emphasize advancing

renewable energy options and safeguarding biodiversity because of the application of the GNH index. The preservation of culture and the environment also serves as a significant motivation for Bhutan's strategy of "high value, low volume" tourism. Since 2015, the SDGs have also been integrated in the index and the accompanying policy development and monitoring process.

report and the MVI, including its applicability, scope, custodianship, governance and ways to further improve it. The panel itself called for donors and international financial institutions to incorporate MVI into existing policies and practices, pursuing a common approach to the extent possible, for example on concessional finance allocation criteria (see chapter III.C).

2.2 Development indicator frameworks

The Millennium Development Goals (MDGs) marked the first time that the United Nations system built quantitative targets into a political agreement on global norms. Building on the United Nations global conferences of the 1990s, the Millennium Declaration of 2000 featured eight MDGs, including 18 time-bound targets. Those targets formed the basis for the development of 48 quantitative indicators by an inter-governmental process agreed at the General Assembly in 2001. The MDGs established measurable objectives for priorities for developing



a Economic and Social Commission for Asia and the Pacific, Committee on Statistics. 2022. "From gross domestic product to well-being and sustainability: Note by the secretariat". ESCAP/CST/2022/5.

- b Karma Ura and others. 2023. *Gross National Happiness (GNH) 2022*. Thimphu: Centre for Bhutan and GNH Studies.
- c Gross National Happiness Commission. 2019. *Twelfth Five Year Plan 2018–2023*. Thimphu: Royal Government of Bhutan. At the time of publication, the Thirteenth Five Year Plan is pending Government endorsement.

countries. For 15 years, measurement against the MDG indicators gave the world information on development progress.

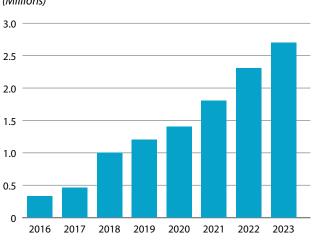
The 2030 Agenda marked a step change in ambition, including on efforts to quantify the progress towards sustainable development. The SDGs set forth in the 2030 Agenda are a set of universal goals that respond to the urgent environmental, political and economic challenges facing the world. In August 2015, Member States adopted the 2030 Agenda, including the 169 specific targets set out under the SDGs. While each country has the freedom to establish a national framework in achieving the SDGs, the Inter-Agency and Expert Group on Sustainable Development Goal Indicators (IAEG-SDGs) developed a universal global indicator framework—a voluntary and country-led instrument that included an initial set of indicators to be refined annually. Approved by the Statistical Commission in March 2017, and adopted by the General Assembly in July 2017, the indicator framework is subject to comprehensive reviews every five years, the first of which was concluded in 2020 with 36 major changes to the framework.⁷

The adoption of the global SDG indicator framework has spearheaded major efforts by the statistical community to develop internationally established methodologies or standards for all indicators and to produce data. The SDG indicator database contained over 2.7 million records by the time of the SDG Summit in September 2023 (figure IV.2).⁸ The percentage of Tier 1 indicators that have an established methodology and for which data is regularly produced increased from 36 per cent to over 70 per cent between 2016 and 2023 (figure IV.3).⁹ Since 2020, all indicators have an internationally established methodology, meaning there are no longer any Tier 3 indicators. For example, important improvements to the indicator tracking financial resources mobilized for developing countries from multiple sources, including an initial conceptual framework on South-South cooperation measurement, were adopted in 2022 (see chapter III.C). Figure IV.4 shows the overall progress made but also the gaps in availability of the country level data. Major gaps and a lack of progress are notable in key priority areas of gender (Goal 5, see below), climate change (Goal 13) and governance (Goal 16). The timeliness of data is often a challenge as well. Not all indicators have or require new data every year, but for 35 per cent of indicators there is no data for the three years preceding the current year, making data less useful to policymakers.

The SDG indicator framework is complemented by additional data frameworks to delve deeper into specific topics. Member States

have recognized the power of data to drive progress and since 2015, have adopted additional indicator frameworks. Strong accountability is one of the cornerstones of the Sendai Framework for Disaster Risk Reduction, and a set of 38 indicators, recommended by an Open-ended Intergovernmental Expert Working Group, is used to track progress in implementing the seven targets of the Sendai Framework. The Kunming-Montreal Global Biodiversity Framework is accompanied by a detailed monitoring framework, adopted in December 2022, consisting of a set of agreed indicators for tracking progress towards the goals and targets of the Framework.¹⁰

Figure IV.2





Source: UN DESA.

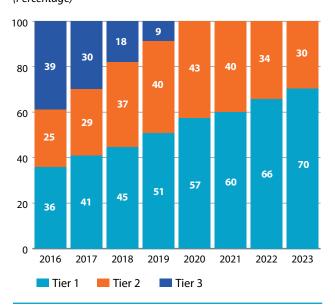
2.3 Financial data frameworks

Global standards in regard to financial data were first created in

the 1990s and have been updated to address developments and gaps in coverage. The financial crisis in Mexico in 1994 underscored the role that information deficiencies could play in contributing to market turmoil and prompted an effort by the IMF to codify existing good practices in dissemination of economic and financial data.¹¹ In December 1997, the IMF Executive Board approved the general data dissemination standards (GDDS) as a general framework to guide countries in developing sound systems to support eventual dissemination of data to the public. In the wake of the Asian Financial Crisis, the special data dissemination standard (SDDS) launched coverage of foreign currency liquidity and external debt.¹²

The 2008 world financial and economic crisis highlighted gaps in key financial sector data, leading to the launch of a Data Gaps Initiative (DGI) in 2009. While some signs of economic and financial instability could be seen in the official data in the run-up to 2008, there were significant gaps in the data relevant for financial stability analysis. At the time, the economic and financial data did not fully capture risks in domestic financial sectors, the cross-border financial linkages, and the vulnerabilities and exposure of certain sectors of the economy to shocks. The Group of Twenty (G20) finance ministers and central bank governors endorsed 20 recommendations to address data gaps related to tail risks within the financial sector, leverage and maturity mismatches, linkages

Figure IV.3 SDG indicators by tier, 2016–2023 (Percentage)



Source: UN DESA.

Note: Tier 1: Indicator is conceptually clear, has an internationally established methodology and standards are available, and data are regularly produced by countries for at least 50 per cent of countries and of the population in every region where the indicator is relevant. Tier 2: Indicator is conceptually clear, has an internationally established methodology and standards are available, but data are not regularly produced by countries. Tier 3: No internationally established methodology (or standards are yet available for the indicator, but methodology/standards are being (or will be) developed or tested.

Box IV.2 Revenue statistics

The availability—and quality—of cross-country data on government revenues (tax, non-tax, social contributions and grants) has improved vastly over the past decade. Historically, the go-to source for such information was the IMF's Government Finance Statistics (GFS), but many low- and middle-income countries did not provide the IMF with comprehensive data.

Today, the situation is much improved; not only is coverage of the IMF better, but efforts by other organizations complement its work. The IMF's World Revenue Longitudinal Dataset (WoRLD), launched in 2015, brings together data from the GFS with estimates from other databases. The Revenue Statistics of the OECD now incorporates vastly improved data for Africa and the Asia-Pacific regions. The UNU-WIDER Government Revenue Dataset (GRD)^a synthesizes data from across the IMF and OECD datasets as well as harnessing the rich revenue data contained in IMF Article IV assessments. These global databases have enabled analyses and research regarding the role of tax in development. There are also regional efforts, with data hosted by the United Nations Economic Commission for Latin America and the Caribbean, the African Tax Administration Forum and the Asian Development Bank providing insights into revenue collection in Latin America, Africa and Asia, respectively. Finally, data that accounts for revenue accruing from the activity of extractive industries has greatly improved, with disaggregated data reported by the Extractive Industries Transparency Initiative as well as the OECD Revenue Statistics and the GRD. However, despite these improvements, challenges remain in closing data gaps and improving the comparability of data.

between individual financial institutions and cross-border capital flows, and distribution of income, consumption and wealth. The first phase of the DGI successfully concluded in September 2015; however, gaps remained in some areas.

The G20 launched a second phase of the DGI in 2015, amid remaining data gaps coupled with growing concerns that the digital revolution was introducing new risks to the financial system and sustainable equitable growth. The key objective of DGI-2 was to implement the regular collection and dissemination of comparable, timely and high-quality statistics for policy use. Similar to DGI-1, DGI-2 encompassed 20 new or revised recommendations focusing on statistics that supported: (i) monitoring of risk in the financial sector; and (ii) analysis of vulnerabilities, interconnections and spillovers, both domestic and cross-border, and other emerging policy needs.

DGI-2 concluded in December 2021. Despite the progress made, however, some participating economies did not fully close the data gaps related to some DGI-2 recommendations. Challenges remained with regard to securities financing transaction statistics, securities statistics, sectoral accounts, international investment positions, international banking statistics, cross-border exposures of non-bank financial corporations, public sector debt statistics and commercial property price indices. Participating economies and international organizations continue to work towards closing these remaining DGI-2 data gaps. There are still many low- and middle-income countries where comprehensive data on revenue collection on an annual basis is lacking. While for most countries available data will provide (at least) an annual estimate of total government or tax revenue, a fuller picture of revenue collection—for example disaggregated across different types of income—is sometimes missing. Furthermore, many countries only report revenue data collected by the central government, missing data on potentially significant amounts of revenue that are collected by local governments. Local government revenue data is available in the World Observatory on Subnational Government Finance and Investment^b but its comparability with data on central government revenues is unexplored and coverage for many low-income countries is lacking.

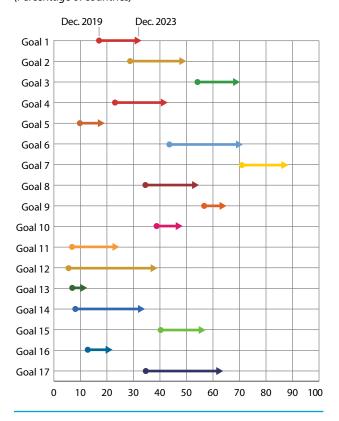
On the comparability of available data, most often data reported to the GFS or OECD Revenue Statistics is broadly comparable, save for a few different classification choices. However, this is not always the case, and where data differs in magnitude across sources, users are left with a challenge to understand exactly which figure is "correct" for a given country. A difference of half a percentage point of GDP is significant in low-income countries, where tax-to-GDP ratios remain perilously low. A better understanding—and documentation—of why these differences emerge would be invaluable.

- a The GRD was initially established by the International Centre for Tax and Development.
- b Data from the OECD/UCLG World Observatory on Subnational Government Finance and Investment (SNG-WOFI) initiative is available at: https://www. sng-wofi.org.

In 2022, amid the accelerating climate crisis, increasing economic polarization and large-scale digital transformation, policymakers faced a new wave of complex and multidimensional policy challenges that required new data on sustainable development challenges. A third phase of DGI was therefore launched to address the data gaps in these areas, with the G20 endorsing 14 recommendations that cover four main priority policy areas: (1) climate change mitigation and adaptation; (2) creating more equitable distributions of income and wealth; (3) addressing the risks and leveraging the opportunities of financial innovation to ensure financial stability and improve financial inclusion; and (4) improved data access and data sharing. The initiative, launched by the G20 finance ministers, aims to create timely official statistics that allow them to address current policy issues. The IMF, in close cooperation with the Financial Stability Board and the Inter-Agency Group on Economic and Financial Statistics and in consultation with countries, will coordinate the implementation of the 14 recommendations. Similar to DGI-1 and DGI-2, the goal of DGI-3 is for the participating economies to catalyse the development of these statistics and equip all other countries with the tools and methodologies they need to navigate these challenges. Compared with previous DGI phases, DGI-3 includes a range of new stakeholders, including environmental-economic statisticians as well as the private sector holders of data. For most of the DGI-3 recommendations, there are existing agreed methodologies but greater attention needs to be given to data development and production.

Figure IV.4 Member States that have data for SDG indicators, by goal, 2019-2023

(Percentage of countries)



Source: UN DESA.

Note: Data for at least two years since 2015, weighted average across indicators. Circle shows December 2019, arrowhead shows December 2023.

2.4 Gender data

Data and statistics are indispensable tools for devising evidence-based policies and programmes on gender equality and women's empowerment, assessing their impact and promoting accountability. A dearth of sex-disaggregated data and insufficient multidimensional gender statistics pose major constraints for policymakers and gender equality advocates. Among countries with recent official statistics on monetary poverty, only 42 per cent have poverty data disaggregated by sex.¹³ Where data is disaggregated, large gender gaps are evident. Among countries producing multidimensional poverty indicators, only 20 per cent disaggregated these indicators by sex or sex of the head of household.¹⁴ While full disaggregation would not be possible given the nature of some SDG indicators, only 27 of all the SDG indicators have sex disaggregated data for more than 95 per cent of countries (figure IV.5).

Greater efforts need to be made specifically on producing data and tracking progress on SDG 5—achieving gender equality and empowering all women and girls. As of 2022, Member States crossed the symbolic 50 per cent mark in terms of gender data availability on 82 gender-specific SDG indicators and sub-indicators, 15 with 51 per cent of SDG gender data now available (up from 26 per cent in 2016).¹⁶ A similar analysis on a subset of 50 gender-related indicators found that countries

reported on average on 31 per cent of these indicators in at least one year from 2016 to 2020.¹⁷ Still, only 3 of the 18 indicators and sub-indicators on SDG 518 have sufficient data to assess progress over time across all regions and in 5 out of the 18 indicators and sub-indicators, global data remains insufficient to assess current levels.¹⁹ Gender data gaps arise for diverse reasons and cannot be tackled by isolated, disjointed efforts. However, external funding for gender statistics has been stagnant since 2015.20

2.5 Innovative sources of data

The integration of innovative data sources has transformed official statistics over the past decade. The use of innovative data, such as big data (usually sourced from the private sector²¹), geospatial data, citizen-generated data and data science, promises more timely, disaggregated and relevant information, filling gaps in existing official statistics when new information needs arise or existing statistics fall short of providing the required information. The use and integration of new data sources can be more cost-efficient than traditional data sources such as surveys. According to a comprehensive review and survey by the Committee of Experts on Big Data and Data Science for Official Statistics, approximately 80 per cent of national statistical offices have incorporated references to modernization, innovation, data science and alternative data sources into their strategic visions. The survey highlights the shift towards collecting data from diverse sources, including from the private sector, emphasizing collaboration between national statistical offices and public/private sector institutes to navigate challenges related to privacy, access and integration.²² The drive towards the use of innovative data sources has led to the creation of new institutions, including the establishment of regional and global hubs for big data and data science.

The vision for innovative data use is confronting real-world challenges related to data access and privacy. For example, the use of privately held data must have a proper legal basis as a prerequisite for statistical agencies to obtain such data. The privacy rights of individuals must be protected and issues of data quality and appropriate use addressed. The survey results indicate that statistical agencies are addressing these challenges in a strategic way. Access to private sector data, coupled with data privacy protection, emerged as a major focus in innovation strategies, leading to updates in statistical legislation by more than 80 per cent of offices. How official statistics are produced is changing, but not universally, as not all methods are applicable across countries (e.g. the use of scanner data for producing price statistics). A Collaborative on Citizen Data was established in April 2023 at the Fourth United Nations World Data Forum. This Collaborative developed the draft Copenhagen Framework on Citizen Data that defines the possible types of citizen data and offers a common understanding of how to leverage its responsible production and curation.²³ Geospatial information, for one, has been very widely adopted, driven by demands for the global monitoring of the SDGs. Geospatial data is the data source for multiple global SDG indicators on land cover and land use such as the average share of the built-up area of cities that is open space for public use for all (SDG indicator 11.7.1).

Innovative data sources can also generate information for policymakers and stakeholders outside the statistical system. Not all data for use by policymakers will be held in the statistical system,

with notable real-time data and information efforts conducted by central banks and financial regulators (see above). Administrative data sources

2024 FINANCING FOR SUSTAINABLE DEVELOPMENT REPORT

Figure IV.5

Availability of sex-disaggregated data, by SDG indicator, 2015–2023

(Percentage of countries)

Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6	Goal 7	Goal 8	Goal 9	
1.1.1	2.1.1	3.1.1	4.1.1	5.1.1	6.1.1	7.1.1	8.1.1	9.1.1	
1.2.1	2.1.2	3.1.2	4.1.2	5.2.1	6.2.1	7.1.2	8.2.1	9.1.2	
1.2.2	2.2.1	3.2.1	4.2.1	5.2.2	6.3.1	7.2.1	8.3.1	9.2.1	
1.3.1	2.2.2	3.2.2	4.2.2	5.3.1	6.3.2	7.3.1	8.4.1	9.2.2	
1.4.1	2.2.3	3.3.1	4.3.1	5.3.2	6.4.1	7.a.1	8.4.2	9.3.1	
1.4.2	2.3.1	3.3.2	4.4.1	5.4.1	6.4.2	7.b.1	8.5.1	9.3.2	
1.5.1	2.3.2	3.3.3	4.5.1	5.5.1	6.5.1		8.5.2	9.4.1	
1.5.2	2.4.1	3.3.4	4.6.1	5.5.2	6.5.2		8.6.1	9.5.1	
1.5.3	2.5.1	3.3.5	4.7.1	5.6.1	6.6.1		8.7.1	9.5.2	
1.5.4	2.5.2	3.4.1	4.a.1	5.6.2	6.a.1		8.8.1	9.a.1	
1.a.1	2.a.1	3.4.2	4.b.1	5.a.1	6.b.1		8.8.2	9.b.1	
1.a.2	2.a.2	3.5.1	4.c.1	5.a.2			8.9.1	9.c.1	
1.b.1	2.b.1	3.5.2		5.b.1			8.10.1		
	2.c.1	3.6.1		5.c.1			8.10.2		
		3.7.1					8.a.1		
		3.7.2					8.b.1		
		3.8.1							
		3.8.2							
		3.9.1							
		3.9.2							
		3.9.3							
		3.a.1							
		3.b.1							
		3.b.2							
		3.b.3							
		3.c.1							
		3.d.1							
		3.d.2							
	>95% coverage								
	>50% coverage								
	>5% coverage								
	No disaggregation								

Source: UN DESA.

Note: Data for at least one year since 2015, coverage by the percentage of countries. Some indicators are not possible or relevant for disaggregation by sex.

16.10.1

16.10.2

16.a.1

16.b.1

17.18.2

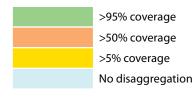
17.18.3

17.19.1 17.19.2

Figure IV.5 (continued)

Availability of sex-disaggregated data, by SDG indicator, 2015–2023 (Percentage of countries)

Goal 10	Goal 11	Goal 12	Goal 13	Goal 14	Goal 15	Goal 16	Goal 17
10.1.1	11.1.1	12.1.1	13.1.1	14.1.1	15.1.1	16.1.1	17.1.1
10.2.1	11.2.1	12.2.1	13.1.2	14.2.1	15.1.2	16.1.2	17.1.2
10.3.1	11.3.1	12.2.2	13.1.3	14.3.1	15.2.1	16.1.3	17.2.1
10.4.1	11.3.2	12.3.1	13.2.1	14.4.1	15.3.1	16.1.4	17.3.1
10.4.2	11.4.1	12.4.1	13.2.2	14.5.1	15.4.1	16.2.1	17.3.2
10.5.1	11.5.1	12.4.2	13.3.1	14.6.1	15.4.2	16.2.2	17.4.1
10.6.1	11.5.2	12.5.1	13.a.1	14.7.1	15.5.1	16.2.3	17.5.1
10.7.1	11.5.3	12.6.1	13.b.1	14.a.1	15.6.1	16.3.1	17.6.1
10.7.2	11.6.1	12.7.1		14.b.1	15.7.1	16.3.2	17.7.1
10.7.3	11.6.2	12.8.1		14.c.1	15.8.1	16.3.3	17.8.1
10.7.4	11.7.1	12.a.1			15.9.1	16.4.1	17.9.1
10.a.1	11.7.2	12.b.1			15.a.1	16.4.2	17.10.1
10.b.1	11.a.1	12.c.1			15.b.1	16.5.1	17.11.1
10.c.1	11.b.1				15.c.1	16.5.2	17.12.1
	11.b.2					16.6.1	17.13.1
						16.6.2	17.14.1
						16.7.1	17.15.1
						16.7.2	17.16.1
						16.8.1	17.17.1
						16.9.1	17.18.1



Source: UN DESA.

Note: Data for at least one year since 2015, coverage by the percentage of countries. Some indicators are not possible or relevant for disaggregation by sex.

Box IV.3 Measuring government spending on essential services

Tracking and reporting domestic pro-poor social spending is central to achieving the SDGs. Research suggests that spending on health, education and social protection in low- and middle-income countries remains below the recommended minimum levels required to meet the SDGs.^a SDG indicator 1.a.2 aims to track the proportion of total government spending on essential services (education, health and social protection). However, progress on improving consolidated, comparable, publicly available and up-to-date sector-specific data is limited.

The main sources of data for education, health and social protection expenditure differ. The United Nations Educational, Scientific and Cultural Organization (UNESCO) compiles education expenditure data, with government spending as a percentage of GDP reported for 166 countries within the past five years, although only 90 countries have data for 2022. UNESCO also has spending data in United States dollars for 90 countries between 2019 and 2021; however, only 19 out of these 90 countries have data for 2022 or later. The World Health Organization compiles health expenditure data for 217 countries, with details on health expenditure as a percentage of GDP and government expenditure, as well as in United States dollars. Within the past five years, 186 countries have reported health expenditure data, but none have data for 2022 or later. For social protection, the World Bank ASPIRE database has social assistance expenditure as a percentage of GDP for 51 countries up to 2019, but no more recent data.^b The latest International Labour Organization (ILO) World Social Protection Report has collected social

protection expenditure data for 185 countries between 2020 and 2022.

Recent SDG reporting is based on a sample of approximately 100 countries who report to the IMF's government finance statistics (GFS) database.^C The manuals for compiling the government finance statistics take an institutional approach to expenditure categorization, while classification for different public purposes was described in a United Nations Statistical Commission-agreed standard in 2000 called the Classification of the Functions of Government (COFOG).^d The GFS includes COFOG breakdowns for only selected functions and a limited number of mostly advanced countries. Work remains to be done to integrate the data collected by UNESCO, WHO, the World Bank, ILO and regional bodies and ensure consistency with the data provided to the IMF. There are also considerable time lags in the data production process, as agencies collect data only after allowing a considerable period for finalization of budgets and closing of accounts at the national level.

- a UNICEF Office of Research—Innocenti. 2022. "COVID-19 and shrinking finance for social spending", Innocenti Policy Brief series, Brief 2022-01, Florence, Italy.
- b The World Bank is planning to update the household survey data on which this is based. See https://thedocs.worldbank.org/en/doc/61eb4e9e13155f958 9e728b395ea53fc-0380082021/original/RSR-ASPIRE2-0-and-smoother-2021attachment1-ASPIRE-Work-Program-FY20-FY22-ALL.pdf
- c United Nations. The Sustainable Development Goals Extended Report 2023: Goal 1.
- d United Nations Statistical Commission, "Classifications of Expenditure According to Purpose: Classification of the Functions of Government (COFOG), Classification of Individual Consumption According to Purpose (COICOP), Classification of the Purposes of Non-Profit Institutions Serving Households (COPNI), Classification of the Outlays of Producers According to Purpose (COPP)".

Box IV.4 Data on public development banks

Governments have long used public development banks (PDBs) as important financing tools to implement their national economic and social policies to foster economic growth and reduce poverty. While PDBs have been active in many sectors, they have been especially important to efforts to finance large infrastructure. PDBs have a large array of different mandates and governance structures in different contexts, including channelling blended finance and other forms of alternative finance alongside the private sector. Frequent mandates include supporting small- and medium-sized enterprises and exports, financing housing, and providing agricultural sector financial support.^a

There have been limited efforts to produce comparable global data on the spread, size and impact of national and subnational PDBs. The World Bank, in conjunction with the World Federation of Development Financial Institutions, conducted surveys in 2012 and 2017 which covered 90 and 64 development banks, respectively.^b Those surveys covered mandate, business model, governance, funding, size, profitability and regulation, among other topics. While those surveys provided a rich and deep dataset for analysis on many of the largest national development banks, coverage was limited. A global research programme was launched by the Finance in Common Summit in 2020 to increase the data and knowledge on PDBs. The most recent dataset identified 533 PDBs—distributed across every region and operating at local, national, regional, international or multilateral levels (see chapter III.A).^C The broad dataset provides a comprehensive mapping of PDBs worldwide, including information on their ownership structure, size of assets and official mandate.

Given the importance of PDBs as instruments to deliver on public goals, especially in helping to address market failures related to climate change mitigation and climate change adaptation, more comprehensive and regular cross-country information on the operations of PDBs could help countries to better structure their institutions and ensure they are delivering on their goals.

- a Jiajun Xu and others, "Art in the doing: Public development banks serving public policies".
- b José de Luna-Martínez and Carlos Leonardo Vicente, "Global Survey of Development Banks"; World Bank Group and World Federation of Development Financing Institutions. 2018. 2017 Survey of National Development Banks.
- c Jiajun Xu and others, "What are public development banks and development financing institutions?—Qualification criteria, stylized facts and development trends" in *China Economic Quarterly International*, vol. 1, No. 4 (2021).

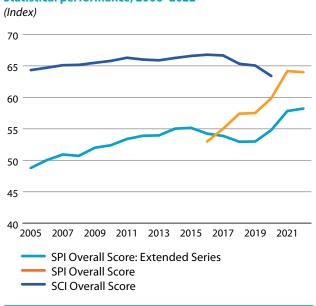
are particularly useful for disaggregation, including by sex and location, but there are challenges, including the need for effective collaboration among different parts of government, managing data quality concerns and respecting confidentiality. Citizen-generated data also provides an alternative that can complement and enhance official data, supporting policies, programmes and projects to achieve the MDGs. It is a low-cost, real- or near-real-time data source and is also typically more disaggregated. The collection and use of citizen-generated data can reveal intersectional inequalities, make data and policy more inclusive and help to empower people, boosting ownership and the social contract.²⁴

3. National statistical systems and funding

3.1 Trends in performance of statistical systems

Cross-country comparison of statistical systems became possible in the early 2000s and has recently improved with the creation of statistical performance indicators. In 2004, the World Bank launched the Statistical Capacity Indicators (SCI), consisting of three dimensions (methodology, sources and periodicity). The SCI drew on publicly available international databases and national statistical organization websites to populate the indicators and contribute to SDG monitoring (figure IV.6).²⁵ In 2021 the World Bank inaugurated the Statistical Performance Indicators (SPI) to build on and replace the SCI.²⁶ The SPI better reflects the changing global data landscape to focus on development outcomes. Incorporating





Source: World Bank.

Note: Data for 145 countries with both statistical capacity indicator (SCI) and statistical performance indicator (SPI) scores. The SPI extended series was constructed to show changes in statistical performance using data in the SPI that are available historically.

an assessment of the maturity of national statistical systems, the average overall SPI score across countries increased by 12 points between 2016 and 2022 and reached a score of 70 measured on a scale from 0 to 100, marking significant progress over a short period of time (figure IV.7). For countries where data is available under both indices, SPI performance far exceeds the improvements achieved in the period from 2005 to 2015, as measured by the SCI, when much less progress was made.²⁷

Progress in statistical systems has focused on expanding available data, but improvements to data sources remains a weak

area. The SPI has five pillars covering: data use; data services; data products; data sources; and data infrastructure; with 22 specific dimensions. Between 2016 and 2022, the greatest progress was made on data services (pillar 2) and data products (pillar 3) (figure IV.7), while moderate improvements were made on data infrastructure (pillar 5). However, there were only limited advances on improving data sources (pillar 4) and data use (pillar 1), although data use is already at a high level. Several countries made substantial headway and increased their overall SPI score by at least 25 points between 2016 and 2022, driven by improvements in the individual pillars (figure IV.8). While many countries improved their data services, many also saw a deterioration in those services.

Statistical system performance is driven by the capacity of the staff and funding provided. Higher-income countries have systemi-cally better-performing statistical systems, although improvements in the SPI between 2016 and 2022 were very similar across different income groups (figure IV.9). It appears that improvements in the infrastructure for producing official statistics (pillar 5) is driving the overall progress of the SPI—perhaps related to more financing provided to data infrastructure development. As a result of the proliferation of data initiatives and monitoring frameworks, more attention is being paid to developing statistical systems. However, the challenge is to turn the increased attention and funding into more useful data that yields more actionable information to guide policymakers.

3.2 Trends in funding for data and statistics

Funding is a critical factor for many countries that want to improve their data and statistics, including financial data. There is no systematic tracking of national financing for data and statistics, not least because the efforts are often spread across national statistical offices, line ministries, central banks and financial regulators. Over the last five years the percentage of countries having a fully funded national statistical plan has declined regardless of their income level. The lack of national funding for statistics is especially a challenge for low- and middle-income countries: In 2021, not a single low-income country had a fully funded national statistical plan. National statistical offices consistently report shortages in financial resources as one of their major constraints in producing the statistical outputs needed for SDG monitoring.

External financing can be relevant for many developing coun-

tries. In 2021, the most recent year for which data is available, total disbursed external funding—including official development assistance, non-concessional official lending and private sector assistance—for data and statistics rebounded and reached a new peak of \$799 million, a 14 per cent increase over 2020 (figure IV.10). In 2021, multilateral channels emerged as the predominant source of funding for the first time. In 2021,

Box IV.5 Environmental, social and governance data on private enterprise

Measuring the private sector's contribution to the SDGs and the Paris Agreement on Climate Change is essential to paint an exhaustive picture of progress. To do so, private entities need to produce robust environmental, social and governance (ESG) data (synonymous with non-financial, or sustainability data). Fit-for-purpose ESG data is also necessary for investors to make informed decisions towards transition-aligned investments and to monitor their performance. Regulators and supervisors may also need this data.

In contrast to centuries-old financial accounting, standards for the production of information on non-financial issues have emerged relatively recently and so far are mostly voluntary. The Global Reporting Initiative (GRI) was established in 1997. Although data availability has increased over time due to requests by asset owners—with 98 per cent of S&P 500 companies now publicly disclosing sustainability data^a—coverage remains limited. Data gaps still exist for companies in developing countries, for non-listed entities, and for asset classes beyond listed equities and corporate bonds. Additionally, data quality is constrained across the board, with ongoing issues related to reliability, consistency and comparability, exacerbating greenwashing concerns (see chapter III.B). Moreover, the disclosure of data alone is insufficient to steer capital towards sustainability; better and more transparent data must also impact economic decision-making.^b

Efforts are under way to standardize voluntary reporting standards, exemplified by the establishment of the IFRS Foundation's International Sustainability Standards Board (ISSB) (see chapter III.B). Legislation is being enacted at regional and national levels to bolster the sustainable finance information ecosystem, addressing definitions (e.g. taxonomies), data availability (e.g. disclosure legislation), reliability (e.g. investment and consumer product labels) and comparability (e.g. regulating ESG ratings). Without global harmonization, private businesses will face fragmentation and higher reporting burdens. Furthermore, some existing standards do not employ a double materiality perspective, looking only at the impact of the environment on a business and not providing insights into the enterprise's impact on the wider environment, including the SDGs and the Paris Agreement.

- a Governance & Accountability Institute, "Sustainability reporting in focus". b Mariasunnta Giannetti and others, "Glossy green' banks: The disconnect
- between environmental disclosures and lending activities". European Central Bank, Working Paper Series No 2882.

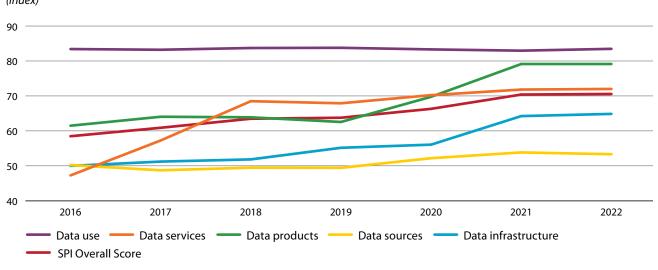


Figure IV.7 Global average scores for statistical performance, 2016–2022 (Index)

Source: UN Statistics Division calculations based on World Bank data. Note: Data for all pillars and all years (2016–2022) are available for 167 Member States.

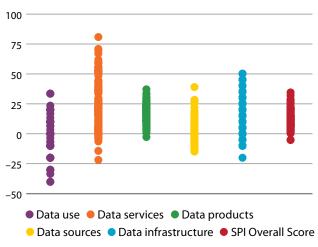
loans for data and statistics also reached their highest level ever, at \$240 million, while the volume of grants declined for the third consecutive year.²⁸ The World Bank has scaled up concessional lending to developing countries to strengthen statistical systems and help close core data gaps in five areas: (i) household surveys; (ii) enterprise surveys; (iii) agricultural data; (iv) price data; and (v) administrative data.

International development and national statistics communities have created new partnerships to promote funding for data and statistics. Significant efforts went into financing the production of data related to the MDG indicators, but as the MDG era came to a close, external funding declined. In 2016, the United Nations, chief statisticians of national statistical agencies and data experts from around the world launched the *Cape Town Global Action Plan for Sustainable Development Data*, which

Figure IV.8

Changes in country scores of statistical performance, 2016–2022

(Index)

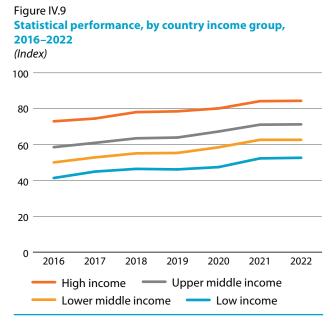


Source: UN Statistics Division calculations based on World Bank data. Note: Data for all pillars and all years (2016–2022) are available for 167 Member States.

championed both a country-led investment blueprint as well as a call for better global coordination of development financing for data on SDG progress.²⁹ Similar calls to action have emerged from recent United Nations data forums, including the *Bern Data Compact for the Decade of Action on the Sustainable Development Goals*³⁰ and the *Hangzhou Declaration: Accelerating progress in the implementation of the Cape Town Global Action Plan for Sustainable Development Data*,³¹ both of which call for more and better investment in countries' data systems, data capacity and data capital.

Despite increasing international and domestic investments, large gaps remain. A 2022 investment case calculated that for every \$1 invested, data has delivered an average economic return of \$32 in developing countries.³² Historic investment levels for data and statistics are less than half of what is needed to deliver on data for the SDGs. Investments in data from external sources have remained relatively static for several years,³³ suffering from fragmentation and duplication of effort.³⁴

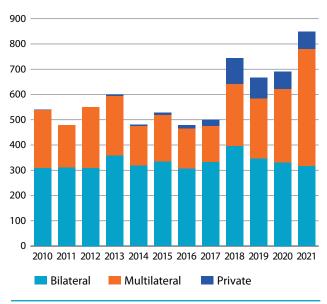
Countries are now moving towards a more coordinated global financing architecture for data and statistics. New commitments featuring stronger international cooperation to support data and statistics are materializing, although additional key actions are needed in the immediate term to maximize opportunities across regions to achieve the SDGs. Donors are pooling resources, which are leveraging significant additional funds from development banks such as the World Bank's International Development Association or International Bank for Reconstruction and Development resources. This includes the launch of new, complementary funds to support countries' data systems, data capital and risk analytics in a more coordinated way: for example the World Bank's Global Data Facility (GDF)³⁵ and the United Nations's Complex Risk Analytics Fund (CRAF'd).³⁶ The two institutions launched a high-level effort designated "Data With Purpose" and hope to jointly mobilize at least \$500 million through the GDF and CRAF'd.³⁷ These types of investments can unlock the sustained investment of domestic resources for data and statistics.



Source: UN Statistics Division calculations based on World Bank data. Note: Country classification based on World Bank country groups by income.

Figure IV.10 External funding for data and statistics, by donor type, 2010–2021

(Millions of United States dollars)



Source: Paris21. Note: Disbursements in constant 2021 prices.

Box IV.6 Sovereign debt data

Improving the collection of and access to sovereign debt data is crucial for addressing the debt challenges that many countries face. For borrowers, it helps them to assess fiscal risks and make informed decisions to ensure that debt remains sustainable, which could help to lower borrowing costs. For creditors, it supports risk assessments for their lending decisions and can help to address debt distress when needed, for example by more accurately estimating the scale of debt relief required to restore debt sustainability.

Progress has been made in improving sovereign debt transparency and data in the past two decades. The World Bank's International Debt Statistics—the most comprehensive external debt database—has increased its coverage significantly, which can be partly attributed to the World Bank's new lending policy that promotes the disclosure of public debt data and the reconciliation undertaken with several key creditors. The G20 Operational Guidelines for Sustainable Financing promote information-sharing between creditors and borrowers, and the IMF and World Bank have developed a diagnostic tool to help with their implementation. The OECD Debt Transparency Initiative has set up a data repository on private sector lending to low-income countries. The United Nations Conference on Trade and Development (UNCTAD) and the Commonwealth Secretariat's debt management and recording systems help to improve countries' ability to record, monitor and report public debt information and to submit loan-level information to the World Bank's Debtor Reporting System. The Institute of International Finance has developed a template for carveouts from confidentiality clauses that allows submission of debt data to the OECD.^a

Despite the progress made in this area, debt data challenges persist and more needs to be done. A review of the domestic legal frameworks in 60 developing countries found that less than half require the preparation of key debt-related publications. Among International Development Association-eligible countries, 23 per cent do not disclose any debt data, although the number has decreased from 40 per cent three years ago. On the creditor reporting side, very few private banks have disclosed loan data under the aforementioned OECD Debt Transparency Initiative. The Group of Seven (G7) countries have started publishing information regarding every official sector loan to other countries on their own websites, but with varied levels of detail.

a Karla Vasquez and others. 2024. "The legal foundations of public debt transparency: Aligning the law with good practices". IMF Working Papers.

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- 7 United Nations, "Statistical Commission :Report on the 51st Session (3-6 March 2020)."
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