



SDG Budget Coding & Tagging Classification Tables

Annex 1. SDG Classification Tables customized to Sri Lanka (Non-Annex 1 Party) context.
(Customized to context. For global indicator list please refer to <https://unstats.un.org/sdgs/metadata/>)

SDG 1: End Poverty in all its Forms Everywhere		
SDG Target	Association Criteria	Description and Specimen of budget line
1.1	Eliminate extreme poverty. Extremely poor is a person who lives in less than USD1.25 per day.	Expenditure aimed at poverty reduction like cash transfers aimed for poor and disadvantaged segments of society. Budget line examples. Samurdhi program. Emergency fund focused on the adverse effects of COVID 19 pandemic.
1.2	Multidimensional poverty. Actions to reduce the proportion of people living in poverty in all its dimensions and in accordance with national definitions	Support to families and communities to overcome poverty. Intergovernmental transfers to provide drinking water and basic sanitation. Example: Support to integrated rural development in most vulnerable rural districts.
1.3	Social protection measures for all people with a significant focus on poor and vulnerable people.	Expenditure aimed at the implementation of systems and social protection Compensation scheme in favor of lower-income households. Financing of the subsidized health regime beneficiaries. Example: Task force on poverty alleviation as special priorities under Ministry of Defense.
1.4	Policies aimed to guaranteeing the right to economic resources and productive assets, particularly poor and vulnerable populations	Access to productive instruments to the peasant families to contribute to the income generation. Example: Land record management
1.5	Resilience building of poor and vulnerable people to disasters and shocks	Actions for the social management of disaster risk. Subsidies/transfers to the agricultural and industrial sectors to support production in the time of disasters. Example: Allocations for disaster management offices.
1.a	Resource Mobilization from different sources to provide sufficient and predictable means to developing countries, especially the least developed, for policies and programs aimed at ending poverty	Mainly relevant to Annex II Parties, however, expenditure relevant to strengthening of cooperation and international relations of the government agencies.
1.b	Creation of normative frameworks at the national, sub-national and international levels with the purpose of development in favor of accelerating the eradication of poverty, considering gender issues	Expenditure related to implementation of a gender and intersectionality perspective in public financial management (PFM), gender budgeting and similar reforms etc.

SDG 2. End Hunger, Achieve Food Security and Improved Nutrition, and Promote Sustainable Agriculture		
SDG Target	Association Criteria	Description and Specimen of budget line
2.1	Eliminating hunger and ensuring access for all, especially the poor and vulnerable, to healthy nutritious and sufficient food throughout the year.	Expenditure aimed at eliminating hunger and ensuring access for all, especially the poor and vulnerable, to healthy nutritious and sufficient food. Examples: Allocations for National Hunger Eradication Campaign Board of Sri Lanka. Distribution of 400 Mt canned fish among schools' students in food insecure areas under Food relief program of GoSL and WFP.
2.2	Elimination of all forms of malnutrition.	Child nutrition programs and related interventions for the development of childhood activities. Examples: Poshana Malla program. Morning Meal for Pre School-Children/Early Childhood Development Centers. GoSL Awareness program on nutrition for pre-school teachers.
2.3	Increasing agricultural productivity and income of small food producers, particularly vulnerable populations.	Strengthening the capacities of farmers and their associative schemes in the generation and consolidation of productive chains. Resources to municipalities with disadvantaged communities. Example: Allocations for Institute of Post-Harvest Technology
2.4	Policy support for sustainable production systems	Expenditure aimed towards sustainability and increasing food production and agricultural productivity resilient to different impacts related to the climate and env. Example: Dilmah Conservation 'Sustainable' Agriculture Research Centre.
2.5	Genetic diversity of seeds, cultivated plants and farmed and domesticated animals and related wild species and equitable sharing of benefits	Expenditure aimed at maintaining the genetic diversity of the different agricultural and livestock inputs and products, promoting the benefit of these and their fair and equitable distribution, in accordance with the international agreement.
2.a	Investment in improving agriculture productivity	Expenditure aimed at improving agricultural productivity, through increased investment in rural infrastructure, agricultural research and extension services, technological development, and gene banks. Example: Allocations for Hector Kobbekaduwa agrarian research & training institute. Allocations for Field crop research institute, Rice research station
2.b	Rationalization of agricultural tariffs and subsidies	Expenditure aimed at correcting and preventing all those actions that generate commercial distortions in agricultural markets. Expenditure in line with Doha Development Agenda for rationalization of tariffs and elimination of subsidies.
2.c	Enhancing efficiency of food commodity markets and food reserves.	Expenditure aimed at ensuring the proper functioning of markets for basic products and derivatives and facilitating access to market information that allows limiting the volatility of food prices. Example: allocations for regulation of wholesale markets in agriculture and fisheries sector. Interventions related to staple food price stabilization.

SDG 3. Ensure Healthy Lives and Promote Well-being for All at All Ages

SDG Target	Association Criteria	Description and Specimen of budget line
3.1	Interventions for reducing maternal mortality.	Expenditure aimed at reducing maternal mortality. Example: Family planning programs. Thripasha program.
3.2	Interventions for ending preventable deaths of infants and children under 5 years of age.	Expenditure aimed at ending preventable deaths of newborns and children under 5 years of age. Example: Expanded Immunization Program Allocations to Family health bureau of MoH, GoSL - implementation of National Feto-infant mortality Surveillance System
3.3	Ending the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases, combating hepatitis, waterborne diseases, and other communicable diseases.	Strengthening surveillance, detection, assessment, and response to risks, events, emergencies, and epidemics in public health. Campaigns and control activities for epidemics
3.4	Addressing premature mortality from Non-Communicable Diseases (NCD), promoting mental health & well-being.	Development of physical activity and healthy habits & lifestyles. Health care for population attributable to mental disorder. Example: Expenditure on eliminating NCDs – Awareness and outreach programs (mass media etc.) Allowance for patients with kidney disease
3.5	Preventing and treating the abuse of addictive substances, including the abusive use of narcotics and the harmful consumption of alcohol.	Expenditure and programs aimed for drugs control.
3.6	Reduction in deaths due to traffic accidents.	Improvement of the road safety components that make up the road infrastructure, vehicles, and the transport sector. Improvement of the emergency and care network for catastrophic illnesses and traffic accidents.
3.7	Universal access to sexual and reproductive health services, including family planning, information and education, and the integration of reproductive health in national program strategies.	Strengthening of the provision of health services in conditions of integrity, continuity, and quality. Example: Reproductive health programs at national and subnational levels.
3.8	Policies to promote universal access to health services, protection against financial risks, and essential health services.	Policy and planning for promoting access to health services. Example: Health sector expenditure and insurance schemes

3.9	Pollution control activities. Awareness programs on dangerous chemicals use.	Expenditure aimed at reducing the number of deaths and illnesses caused by dangerous chemicals and pollution.
3.a	Implementation of the World Health Organization Framework Convention on Tobacco Control	Interventions aimed at strengthening the implementation of the Convention on Tobacco Control. Example: Excise duties and cess tax on Tobacco. Research and Development for lungs cancer control. Transfers to health institute supporting cancer treatment.
3.b	Development of vaccines and medicines to treat diseases that affect mainly developing countries and to facilitate access to medicines for all people	Relevant to Annex II Parties.
3.c	Financing of health sector and the hiring and training of health personnel, especially in less developed countries	Relevant to Annex II Parties.
3.d	Strengthening the capacity of developing countries for health risk reduction, early warning, and management	Relevant to Annex II Parties,

SDG 4. Guarantee an Inclusive and Equitable Quality Education and Promote Lifelong Learning Opportunities for All

SDG Target	Association Criteria	Description and Specimen of budget line
4.1	Primary and Secondary Education (childhood)	Expenditure aimed at ensuring access to equitable and quality education for all girls and boys and ensuring that they complete primary and secondary education. Budget line examples. Allocations for: Provision of school uniform, Shoes for Students in Piriven
4.2	Access to Early Childhood Services and Pre-school Education (childhood)	Expenditure aimed at ensuring access to early childhood care and development services and preschool education for all girls and boys.
4.3	Access to Technical, Professional, and higher Education (adults)	Expenditure aimed at ensuring equal access for all to quality technical, professional, and Higher education.
4.4	Technical and Professional Competences (youth and adults)	Expenditure aimed at increasing the number of people with technical and professional skills to access employment, decent work and entrepreneurship.
4.5	Gender Disparities and Equal Access to Vocational Training (vulnerable people)	Expenditure aimed at eliminating gender disparities in education, ensuring equal access to all levels of education and professional training for people in vulnerable conditions.

4.6	Literacy and Numeracy (youth and adults)	Spending aimed at ensuring that all young people and a considerable proportion of adults are literate and have elementary notions of numeracy.
4.7	Knowledge for sustainable development.	Expenditures aimed at promoting education schemes oriented at sustainable development around the 5 areas of the SDGs.
4.a	Appropriate Educational Facilities and Environments (childhood, disability, gender)	Expenditure aimed at strengthening the infrastructure and endowment of educational institutions, considering the needs of all children, people with disabilities and gender differences. Additionally, they should offer safe, inclusive, and effective learning environments.
4.b	Higher Education and Training Scholarships (for developing countries)	Expenditure aimed at increasing the number of scholarships for students in higher education programs in developing countries, mainly less developed countries.
4	Higher Education and Training Scholarships (for developing countries)	Expenditure aimed at increasing the supply of qualified teachers in developing countries, especially those least developed
SDG 5. Achieve Gender Equality and Empower all Women and Girls		
SDG Target	Association Criteria	Description and Specimen of budget line
5.1	Legal framework to promote equality and end discrimination.	Expenditure aimed at legislation for ending all forms of discrimination against all girls and women.
5.2	Strengthening capacities of national and subnational governments in handling violence against women	Expenditure aimed at eliminating all forms of violence against all women and girls. Transfer to the national fund for the fight against human trafficking. Example: Prevention of Child Abuse and Violence Against Women (Sub project code 004. Gender based violence program (Code 003).
5.3	Addressing harmful Practices Against Women and Girls	Expenditure aimed at eliminating all harmful practices, such as child, early and forced marriage and female genital mutilation. Example: Teenage pregnancy prevention project.
5.4	Protection of Domestic Work and Care Services	Expenditure aimed at policies oriented to recognizing and valuing unpaid care and domestic work.
5.5	Ensuring the full and effective participation of women and equal opportunities for leadership at all decision-making levels.	Design of policies and guidelines on matters of public function for the continuous improvement of public administration. Example: Strengthening of Women Development project. Coordinating and Ensuring the Women Rights
5.6	universal access to sexual and reproductive health and reproductive rights	Updating the health benefits plan for the capitation payment unit and its budgetary impact on the population health needs.
5.a	promote women inclusion on equal terms in productive schemes and the financial sector.	Gender approach implementation in the labor environment. Example: Micro finance initiatives for women.

5.b	Improving the use of technology to promote the women empowerment.	Assistance, training and support service for the use and appropriation of information technologies, with a differential focus and for the benefit of the community to participate in the digital economy.
5.c	Policies and laws to promote gender equality and the empowerment of all women and girls	Gender approach implementation. Expenditure related to policy measures like gender responsive budgeting.
SDG 6. Ensure Access to Water and Sanitation for All		
SDG Target	Association Criteria	Description and Specimen of budget line
6.1	Universal and equitable access to drinking water service	Transfers or allocations for strengthening and / or financial support to subnational governments for provision of drinking water service. Example: Allocation to water resources Board. IWWRMP project.
6.2	Guaranteeing access to basic sanitation services	Strengthening and / or financial support to subnational governments for provision of sewerage service. Intergovernmental transfers to finance provision of sewerage service at subnational level.
6.3	Ensuring the reduction of water pollution and wastewater management	Waste sanitation in prioritized hydrographic basins of national territory. Intergovernmental transfers to finance provision of sewerage and / or wastewater management services at subnational level.
6.4	Efficient use of water resources, knowledge management of water resources, and institutional strengthening of offices in charge of water resources management.	Implementation of actions for sustainable use of aquifers and hydrographic basins at subnational level / Strengthening of management of hydrological, meteorological & env knowledge. Strengthening management and direction of offices in charge of hydrological issues and hydrographic basins management.
6.5	Integrated management of water resources	Formulation of management of hydrographic basins plans at subnational level. Strengthening management and direction of offices in charge of hydrological issues and hydrographic basins management.
6.6	Protection and reestablishment of ecosystems related to water resources.	Institutional strengthening for implementation of national policy for comprehensive management of water resources. Conventions relating to wetlands of international importance, especially as habitat for natural ecosystems
6.a	Financing joint efforts between countries to carry out actions for management of water resources	Formulation of management of hydrographic basins plans at transboundary level. Strengthening management and direction of transboundary offices, programs or projects related to hydrological issues and hydrographic basins management.

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6.b	Promoting community participation in management and sanitation of water resources	Community management of projects aimed at management, sanitation and / or protection of water resources. Strengthening management and direction of offices aimed at promoting community projects related to management of water resources.
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SDG 7. Ensure Access to Affordable, Reliable, Sustainable and Modern Energy		
SDG Target	Association Criteria	Description and Specimen of budget line
7.1	Universal access to affordable, reliable, and modern energy services	Example: Developing an integrated road map for energy conservation and efficient use (Budget Vol 2 2021). Supporting Electricity Supply Reliability Improvement Project – Package 08. Transfers of resources for operation of offices related to regulation and provision of electric power service.
7.2	Encouraging research and use of renewable energy sources	Studies on renewable energy sources / Development and implementation of sustainable energy projects at subnational level Transfers of resources for operation of offices related to renewable energies
7.3	Achieving greater energy efficiency	Increased efficiency in energy consumption, use and generation Transfers of resources for operation of offices related to management of energy resources.
7.a	Financing joint efforts between countries to advance actions for research and development of infrastructure and clean energy technologies	Expansion of knowledge and development of clean energy technologies Memberships to international organizations related to clean energy
7.b	Expanding infrastructure and improving technology to provide modern and sustainable energy services (emphasis on developing countries)	Support for financing projects aimed at development of infrastructure for clean energies. Prototype Manufacturing of Solar Panels Transfers of resources for operation of offices related to regulation and provision of electric power service

SDG 8. Promote Inclusive and Sustainable Economic Growth, Employment and Decent Work for All

SDG Target	Association Criteria	Description and Specimen of budget line
8.1	Maintain per capita economic growth levels and achieving annual GDP growth rates of 7%	Transfers of resources to offices in charge of promoting economic growth. Investments in economic investment zones
8.2	Economic Productivity - Diversification, Technological Modernization, and Innovation.	Expenditures aimed at policies that promote an increase in economic productivity levels
8.3	Support productive activities, entrepreneurship, creation of decent jobs, creativity and innovation, and formalization and growth of micro, small and medium-sized enterprises (including access to financial services)	Construction and strengthening of income generation policies and strengthening of productive capacities that allow agricultural and rural development / Support for promotion of sophistication and innovation in MSMEs Transfers of resources to entities in charge of promoting productive activities, entrepreneurship, innovation, and creativity. Example: GoSL SME Guarantee Scheme
8.4	Efficient and sustainable production and consumption models and decoupling economic growth from environmental degradation	Implementation and / or consolidation of green growth strategies and / or projects at subnational level. Strengthening institutional management of entities related to promotion of green growth
8.5	Promoting full and productive employment and decent work without any type of discrimination	Strengthening the policy of labor formalization, income generation and solidarity economy / Implementation of training strategies for work and employability for victims of the armed conflict. Transfers of resources to offices in charge of promoting decent work
8.6	Actions for promoting employment and training for young people	Support to generate opportunities for rural young people for their generational integration in countryside / Improvement of young people's access to opportunities for full exercise of their citizenship. Transfers of resources to offices in charge of promoting work and entrepreneurship for young people. Example: GoSL Village Level Osu Gov Programme for youth. You lead program
8.7	Eradicating all forms of forced labor, slavery, human trafficking and child labor	Strategy for eradication of child labor Transfers of resources to offices in charge of management and monitoring of all forms of forced and child labor
8.8	Guaranteeing safe work environments and decent employment conditions for national and foreign workers	Improvement of working conditions of subsistence labor. Transfers of resources to offices in charge of monitoring and guaranteeing decent employment conditions
8.9	Promote tourism and sustainable use of culture and local products	Development of strategies with a territorial approach for promotion and competitiveness of tourism. Transfers of resources to offices in charge of promoting tourism
8.10	Promote financial inclusion (including banking and insurance services)	Strengthening financial inclusion strategies for vulnerable populations Opening and / or operation of branches of banks or financial entities at subnational level. Example: Micro finance programs

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8.a	Support in international trade	Relevant to Annex II party, however, specimen of activities include support to the government in a correct insertion of the country in international markets, opening of new markets & deepening of existing ones Transfers of resources to offices in charge of supporting international trade
8.b	Financing global compacts or strategies related to job opportunities for young people	Strategies for generating employment and training opportunities for young people Memberships to international organizations that promote youth employment

SDG 9. Build Resilient Infrastructure, Promote Sustainable Industrialization and Foster Innovation		
SDG Target	Association Criteria	Description and Specimen of budget line
9.1	Construction, operation and / or maintenance of transport infrastructure at cross-border, national/sub-national level	Construction, operation, and improvement of road infrastructure works. Construction of road or maritime or other freight related infrastructure works. Example: Projects of ministry of highways, Ports and shipping and transport.
9.2	Strengthening industry sector and its contribution to economic growth	Strengthening productivity and competitiveness policy at national level. Transfers of resources for operation of offices related to industrial strengthening. Example: Industrial estates development. Sri Lanka National Industrial Policy (NIP) implementation.
9.3	Increasing access of small industries and companies to financial services and markets	Implementation of instruments to improve productivity and competitiveness of companies to increase, diversify and sophisticate their offer. Transfers of resources for operation of offices that offer financial services and access to markets to small industries and companies. Example: Micro Small and Medium Scale Entrepreneurship Development. SME Credit Line. Development of traditional industries.
9.4	Supporting industrial modernization and reconversion with sustainability criteria	Support to sophistication and diversification of productive sectors through research and development (R&D). Transfers of resources for operation of offices that support processes of modernization and industrial reconversion
9.5	Increasing scientific research, innovation and improving technological capacity	Support for promotion and development of social appropriation of science, technology, and innovation Transfers of resources for operation of offices that support research, innovation, and development processes
9.a	Support infrastructure development in developing countries	Relevant to Annex II Party.
9.b	Development of technologies, research and innovation for industrial diversification and value addition (including regulatory frameworks)	Example: strengthening capacities of Sri Lanka Ministry of Technology (Head 186).

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9.c	Policies to increase access to information and communication technologies (ICT)	Community access solutions to information and communication technologies. Transfers of resources to offices in charge of increasing access to information and communication technologies.
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SDG 10. Reduce Inequality Within and Among Countries		
SDG Target	Association Criteria	Description and Specimen of budget line
10.1	Interventions aimed at increasing incomes of the poorest population	Building rural business capacities Transfers of resources for operation of offices in charge of promoting social inclusion and poverty reduction
10.2	Expenditure aimed at policies to enhance and promote social, economic, and political inclusion of all people	Comprehensive intervention with a differential ethnic approach for disadvantage segment of the society. Transfers of resources for operation of offices in charge of providing comprehensive care to population displaced by violence.
10.3	Promote equal opportunities and reducing inequities (including regulatory frameworks)	Implementation of a compensation scheme in favor of lower- income households Transfers of resources for operation of offices in charge of implementing actions aimed at promoting equal opportunities
10.4	Policies for achieving higher levels of equality	Expenditure related to 'assessing impact' of fiscal, labor productivity or social protection policies
10.5	Strengthening regulation and surveillance of financial institutions and markets (national and global)	Interventions by SECP and Central Bank of Sri Lanka.
10.7	Financing policies directed to facilitating people's migration and mobility processes	Strengthening of strategies to accompany returning processes of nationals from abroad / Optimization of technological services to attend migratory processes at national level. Example: Support to Missions of the Ministry of Foreign Affairs
10.c	Reducing transaction costs of migrant remittances	Strategy for reducing costs associated with migrant remittances Tax expenditure due to exemptions on remittances from migrants

SDG 11. Make Cities Inclusive, Safe, Resilient and Sustainable		
SDG Target	Association Criteria	Description and Specimen of budget line
11.1	Ensuring access to housing and basic home services	Strengthening for development of social infrastructure and habitat for social inclusion / Subsidy for construction or improvement of rural social housing for rural population. EXAMPLE: Transfers to housing programs like the Sri Lanka affordable housing project.
11.2	Creation and operation of transport systems and to improve road safety (with differential approach)	Implementation of Strategic Public Transport Systems in main cities Example: Allocations related to Ministry of transport- Establishment of Meegahakiula Training Centre and Provision of Online Examination Facilities for 24 Districts
11.3	Inclusive and sustainable urbanization policies	Development and formulation of strategic urban renewal and development projects in municipalities and districts. Transfers to PCs for urban development
11.4	Protecting and safeguarding cultural and natural heritage	Strengthening management of artisanal knowledge / Protection of archaeological, anthropological, and historical heritage of the Nation. Transfers of resources to offices in charge of protection and safeguarding of cultural and natural heritage of the Nation. Example: Construction of SAARC cultural center and Amaradeva Asapuwa
11.5	Prevention and resilience building to natural disasters	Improvement of response capacity to intervene in event of disasters in territory. Example: Allocation for Disaster management center and Meteorology department of the Ministry of Defense. Transfer of resources for operation of the National Emergency Fund. Coast Conservation & Low-Lying Lands Development
11.6	Reducing environmental pollution in cities (including air quality and solid waste management)	Strengthening of sectoral and urban environmental management / Expansion and improvement of comprehensive solid waste management Transfer of resources for operation of offices in charge of supporting reduction of environmental pollution in cities
11.7	to construction and / or adaptation of green areas and public spaces (with a differential approach)	Support for sports, recreational and physical activity infrastructure Payment of municipal valuation contribution (which finance local works) by offices at national level. Example: Ministry of Samurdhi allocations for persons with disabilities
11.a	Promote strengthening of national and regional development planning	Comprehensive plans and projects with a territorial approach for rural population Strengthening of territorial management and Local governance
11.b	Policies and plans for mitigation and adaptation to climate change and for comprehensive management of disaster risks	Implementation of actions within the framework of risk management for environmental recovery of water rounds at subnational level. Transfer of resources for operation of the National Emergency Fund.
11.c	Technical and financial support to less developed countries (LDCs) for construction of resilient buildings	Relevant to Annex II countries.

SDG 12. Ensure Sustainable Consumption and Production Patterns *(defined in Rio 20+ HLF)*

SDG Target	Association Criteria	Description and Specimen of budget line
12.1	Implementation of the Ten-Year Framework of Programs on Sustainable Consumption and Production Modalities	Expenditure related to adoption of policies for Incorporation of sustainable consumption and production patterns at both regional and national levels.
12.2	Policies that promote efficient and sustainable use of natural resources	Expenditure related to energy planning as per Stockholm Convention on Persistent Organic Pollutants
12.3	Reducing food waste and food losses in production and supply chains	Expenditure related to eliminating food loss and waste in the supply chains. For further guidance, refer to FAO's food loss and food wastage indices. Transfer of resources to FAO to support food loss and waste reduction programs
12.4	Supporting environmentally sound management of chemicals and all waste throughout their life cycle	To strength management of chemical substances and dangerous goods during their transport in different modes. Transfer of resources to offices in charge of regulating management of chemical products
12.5	Financing waste prevention, reduction, recycling and reuse activities	Development of inspection, surveillance and control model for recycler organizations formalized as providers of exploitation activity. Transfer of resources to offices in charge of regulating management and use of waste
12.6	Promoting corporate responsibility in adoption of sustainable practices	Support for promotion of circular economy and efficiency in use of resources in companies. Transfer of resources to offices in charge of promoting sustainable practices by companies
12.7	Enhance public procurement practices that are sustainable	Increase in value for money obtained by the State in public procurement Transfer of resources for operation of the state public procurement agency. Example: Efforts directed towards adoption of green procurement reforms.
12.8	Disseminating information and knowledge on sustainable development and lifestyles in harmony with nature	Implementation of mechanisms for generation of knowledge in risk management and climate variability at subnational level Transfer of resources for operation of offices in charge of disseminating information and knowledge related to sustainable development
12.a	Strengthening scientific and technological capacity for sustainable consumption and production modalities	Relevant to Annex II Party.
12.b	Promoting sustainable tourism that creates employment and promotes local culture and products	Development of strategies for the promotion and competitiveness of tourism Transfer of resources for operation of offices in charge of promoting sustainable tourism modalities
12.c	Reducing or eliminating inefficient fossil fuel subsidies	Expenditure aimed at the rationalization of fossil fuel subsidies. Membership in international organizations that promote clean energy and / or elimination of fossil fuel subsidies

SDG 13. Take Urgent Action to Combat Climate Change and its Impacts

(In line with the UNFCCC global response)

SDG Target	Association Criteria	Description and Specimen of budget line
13.1	Promoting adaptation to climate-related risks and natural disasters.	Generation of knowledge in risk management and climate variability Expenditure on emergency response to nationwide disasters
13.2	Policies, Laws, Strategies, Frameworks and/or Development Plans seeking to reduce and mitigate the effects of climate change	Strengthening of climate change risk management within national and regional planning. Example: Expenditure related to adoption of legal, policy and strategic framework like development of national communications, adaptation strategies, establishment of the GHG inventories to respond to the reporting framework of the United Nations Framework Convention on Change Climate (UNFCCC).
13.3	Education, awareness-creation, and dissemination strategies related to adaptation and the effects of climate change, looking for encouraging sustainable and resilient life habits	Dissemination and communication strategy of environmental information
13.a	Compliance with the United Nations Framework Convention in terms of resource mobilization	Relevant to Annex II Party.
13.b	Strengthening policies, strategies, and development plans seeking to reduce the impact of climate change, particularly in marginalized communities and vulnerable populations	Relevant to LDCs and SIDS

SDG 14. Conserve and Sustainably Use the Oceans, Seas, and Marine Resources

SDG Target	Association Criteria	Description and Specimen of budget line
14.1	Preventing marine pollution, caused by marine-based and land-based economic activities	Example: Strengthening garbage collection programs in coastal zones
14.2	Conservation of natural resources and their related ecosystem services	Expenditure aimed at strengthening planning and management processes of marine and coastal ecosystems, to increase their resilience and productivity
14.3	Strengthening technical and scientific development cooperation at all levels to reduce ocean acidification	Example: Contribution to the International Maritime Organization
14.4	Inspection and surveillance activities oriented towards the improvement of fishing activities and aquaculture. Strengthening fisheries statistical services	Expenditure aimed at strengthening programs and strategies eliminating all destructive fishing practices and allowing marine population growth
14.5	Establishing and maintaining coastal and marine protected areas	Example: Administration and coordination of the National System of Marine Protected Areas - Hikkaduwa, Bar Reef in Kalpitiya, Pigeon Island in the east,

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		Rumassala in the south, Adam's Bridge in the north-west, Kayankerni in the east, and the Great and Little Basses in the south
14.6	Inspection and surveillance activities to improve fishing activities and aquaculture	Expenditures aimed at strengthening programmes and strategies for reducing illegal, unreported, and unregulated fishing, through surveillance and active supervision, the elimination of subsidies as well as the application of national and international regulatory instruments
14.7	Sustainable use of marine resources	Expenditures in developing countries aimed at strengthening the sustainable management of marine ecosystems in relation to fishing and tourism
14.a	Research, science, and technology for improving ocean health	Research for the generation of scientific, technical, social and economic knowledge related to fishing and aquaculture
14.b	Integrating artisanal or small-scale fishers with regional and national markets, to develop artisanal fishing sector	Expenditure aimed at strengthening activities related to promoting and contributing to small scale fisheries
14.c	Implementation of the United Nations Convention on the Law of the Sea	Expenditure related to participation in UN convention on the Law of the sea and adoption of related policy and institutional framework.

SDG 15. Sustainably Manage Forests, Combat Desertification, Halt and Reverse Land Degradation, Halt Biodiversity Loss		
SDG Target	Association Criteria	Description and Specimen of budget line
15.1	Efforts aimed at policies that promote the conservation, restoration, and sustainable use of ecosystems.	Expenditure related to conservation of freshwater biodiversity and ecosystem services
15.2	Sustainable Management of Forests and Reforestation	Afforestation projects and strengthening the development of the national forest-related value chain
15.3	soil recovery and rehabilitation because of economic activities and environmental events.	Expenditure aimed at soil recovery from sea level rise
15.4	protecting mountain & moorland ecosystems	Recovery of protected mountain ecosystems. Strengthening of the National Park Service
15.5	Ecological recovery of mangrove forest Recovery of forest areas degraded by mining activity	Expenditure aimed at protecting animal and plant species, especially those threatened by extinction
15.6	Increase in science, technology and innovation activities related to the bioeconomy	Expenditure aimed at increasing the use of genetic resources and strengthening research and innovation
15.7	Support towards the comprehensive management of wild species	Expenditure aimed at the protection of endangered flora and fauna species, and the elimination of illegal traffic of species

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15.8	Maintenance and control of the species	Expenditure aimed at legislation for avoiding artificial introduction of invasive species and mitigating the effects of artificially introduced populations
15.9	Integration of ecosystem and biodiversity values into national and local planning, development processes, poverty reduction strategies and accounts	Expenditure oriented to the formulation and implementation of policies, strategies, general frameworks, and development plans that seek to promote sustainable development of communities, aligned with the conservation of biodiversity and the environment
15.a	Expenses aimed at mobilizing resources for the conservation and sustainable use of ecosystems and biodiversity	Relevant to Annex II parties but expenses related to contribution for the promotion of environmental and socio-economic sustainability in vulnerable areas and initiatives with resources from the carbon tax
15.b	Expenditures aimed at mobilizing resources for sustainable biodiversity and forest management	Relevant to Annex II parties but expenses related to sustainable use of biodiversity
15.c	Efforts for combating poaching and trafficking of protected species.	Expenditures aimed at substituting poaching as a livelihood opportunity for vulnerable communities

SDG 16. Promote Just, Peaceful and Inclusive Societies

SDG Target	Association Criteria	Description and Specimen of budget line
16.1	Efforts aimed at reducing & eliminating all forms of violence, strengthening policies, strategies & security agencies.	Expenditure related to data generation on victims of intentional homicide, conflict related deaths, violence (physical, psychological, and sexual).
16.2	Reduce and eliminate all forms of violence specifically targeting children	Expenditure related to data generation on aggression against children by caregivers, human trafficking, sexual violence against children.
16.3	Strengthening all activities related to guaranteeing the Rule of Law, accessing to justice and the restoration of rights for victims	Expenditure related to improvement of the capacity to search and identify missing persons and resolve disputes. Fund for the reparation of victims
16.4	Combating all forms of organized crime, strengthening policies as well as surveillance from the Armed Forces	Strengthening intelligence effort against money laundering and terrorist financial flows. Fund for fighting drugs control and illicit financing
16.5	Strengthening public institutions and strategies specifically targeting corruption and bribery	Implementation of the general information system for the prevention of fraud and corruption in public institutions
16.6	Development of public institutions, strengthening their efficiency and transparency	TA support activities and programs and projects to support institutional development
16.7	Inclusive and participatory decision-making process	Strengthening self-government systems to ensure participation of indigenous people and disadvantaged groups of communities.
16.8	Developing countries participation in global governance	Expenditures aimed at promoting the participation of developing countries in international organizations
16.9	Provision of Legal identify through the registration for all particularly in marginalized and remote areas	Strengthening the capacity to attend birth registrations/civil registry systems
16.10	Access to Information and Protection of Fundamental Freedoms	Expenditures aimed at guaranteeing individual freedoms and freedoms of speech, as well as strengthening access to public information. Legislation on the Right to information and activities like data collection on abuse of authority.
16.a	Prevention of violence and terrorism.	Expenditures aimed at strengthening the operation of the forces in the fight against all forms of violence, crime, and terrorism
16.b	Nondiscrimination to support sustainable development.	Expenditures aimed at implementing policies and strategies that fully ensure protection of human rights. Data on people discriminated against or harassed

SDG 17. Revitalize the Global Partnership for Sustainable Development

SDG Target	Association Criteria	Description and Specimen of budget line
17.1	Domestic resource mobilization.	Expenses aimed at strengthening the capacity of the Government in tax administration. Tax administration reforms, TA support (RAMIS implementation)

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17.2	Developed countries contribution to ODA	Relevant to Annex II Parties
17.3	Additional financing by developed countries	Relevant to Annex II Parties
17.4	Assistance to Developing countries in DSA	Relevant to Annex II Parties
17.5	Investment promotion for LDCs.	Relevant to Annex II Parties
17.6	Access to science and technology	Expenditure related to improving fixed internet broadband subscriptions. Tax expenditure/exemption for IT companies
17.7	the development, transfer, dissemination, and diffusion of environmentally sound technologies to developing countries on preferential treatments.	Relevant to Annex II Parties
17.8	Support to LDCs in access to technology	Relevant to Annex II Parties
17.9	Technical and financial support to developing countries in the achievement of SDGs.	Relevant to Annex II Parties
17.10	universal, rules-based, open, non-discriminatory, and equitable multilateral trading system under the World Trade Organization	Expenditures aimed at strengthening international trade and guaranteeing transparent and non-discriminatory conditions, within the framework of the WTO
17.11	Export promotion activities for developing and LDCs.	Relevant to Annex II Parties
17.12	Access to Duty-Free and Quota-free Markets	Relevant to Annex II Parties
17.13	Promote global macroeconomic stability	Expenditures aimed at strengthening institutions and policies focused on national macroeconomic and financial stability
17.14	Policy Coherence for Sustainable Development	Expenditures aimed at strengthening policies, frameworks, and strategies to improve their alignment with sustainable development
17.15	Respect for policies and tools of each country to eradicate poverty and promote Sustainable Development	Expenditures aimed at developing planning tools towards poverty eradication and sustainable development
17.16	Global Alliance for Sustainable Development	Expenditures aimed at strengthening international scenarios of cooperation towards sustainable development
17.17	Public private partnerships (PPP)	Strengthening of technical and regulatory mechanisms for linking the private sector in productive and social infrastructure. Example: Viability gap funds. PPP legislation and expenditure for establishment of PPP institutional framework
17.18	Support in development of statistical databases	Relevant to Annex II Parties
17.19	Support in monitoring of progress and performance on SDGs	Example: Expenditure on surveys, preparation of VNRs and other SDG relevant efforts for data collection and reporting.

Source: Adapted from INFF Columbia/SDG Fund to fit Sri Lankan context.

Annex 2: Peace and Security Operations qualifying for sustainable development

General principles and safeguards

Commitment to do no harm: Activities included in TOSSD should be based on the “do no harm” principle, meaning that both the intended and unintended consequences of interventions should be taken into account in the activity design with the aim of ensuring “no harm” to populations. In particular, contributions to one target (e.g. combating crime) should not be *a priori* detrimental to the implementation of other targets (e.g. promotion of the rule of law or accountable and transparent institutions).

Transparency: Activities should be reported with sufficiently detailed descriptions to allow scrutiny, while maintaining some degree of confidentiality in situations where personal safety is plausibly endangered.

Exclusion of lethal equipment: The provision of lethal equipment and support for or participation in kinetic activities are not eligible to TOSSD, with the exception of peacekeeping operations.

Compliance with international conventions and protocols: The presumption is that activities in the area of peace and security reported as TOSSD comply with international human rights law, refugee law, international humanitarian law and the Oslo guidelines.

Compliance with development effectiveness principles: As emphasised in the Preamble, the default assumption is that all support captured in TOSSD complies with development effectiveness principles, in particular ownership of sustainable development priorities by recipient countries and focus on results. It is also assumed that the activity is consistent with anti-corruption conventions and practices.

The eligibility of peace and security activities in TOSSD has no impact on the rules governing eligibility to be reported as ODA.

Review mechanism: The TOSSD governance body will undertake regular reviews of peace and security activities reported in TOSSD in order to examine their alignment with the 2030 Agenda and propose revisions of the eligibility criteria if needed.

Source: Task Force Secretariat, Total official support for sustainable development (TOSSD)