



**United Nations University (UNU) Summary Input  
for 2025 High-level Political Forum on Sustainable Development (HLPF) and ECOSOC**

**(a) Impacts of the multiple and interconnected crises on the implementation of SDGs 3, 5, 8, 14 and 17.**

The Sustainable Development Goals (SDGs) are interconnected and mutually reinforcing, with progress - or lack of thereof – being exacerbated across the entire matrix.

For example, economic downturns and environmental threats simultaneously compromised health outcomes (SDG 3) and gender equality efforts (SDG 5), while undermining decent work and economic growth (SDG 8). Environmental and anthropogenic challenges, such as pollution and climate change, threaten marine life (SDG 14), disrupting ecosystems that many rely on for their livelihood. In turn, these crises highlight the need for Global partnerships (SDG 17) to address these global challenges and ensure equitable progress across the SDGs.

Amid these complex crises, UNU remains committed to addressing global challenges by promoting integrated approaches to sustainable resource management and identifying interlinkages between multiple crises and SDGs.

**SDG 3: Good health and well-being**

Globally, health outcomes are declining, exacerbated by inadequate infrastructure and unequal access to resources. These challenges hinder progress toward improving health and well-being for all. Environmental, economic, and social factors play a critical role in shaping health outcomes, often placing a disproportionate burden on vulnerable populations, especially women.

There exists a complex relationship between gender-responsive health and gender equality, which in turn has far-reaching implications for women's ability to engage in economic activities. Projects such as UNU's "[Catalysing Policy Improvement in Africa](#)", which focuses on improving and developing Maternal, Newborn, Sexual, and Reproductive Health (MNSRH) policies across five African countries, highlight how critical this relationship is to women's health.

**SDG 5: Gender equality**

Achieving gender equality is essential for sustainable development, yet discriminatory social norms and unequal power structures limit women's access to resources, opportunities, and agency. Such systematic challenges perpetuate violence, exclusion from education and the workforce, and exacerbate poor health outcomes. According to a [report](#) from the World Economic Forum, achieving gender parity in economic participation and opportunity will take 152 years – a delay that not only hinders women but also stifles



economic growth. Gender-responsive and Gender-transformative approaches, alongside a strong emphasis on gender mainstreaming, are pivotal to dismantling entrenched gendered power imbalances and promoting gender equality.

Gender plays a critical role in shaping the social and structural determinants of health, thus influencing health outcomes. In this context, UNU is producing a [thematic issue](#) that explores the intersection between rights-based gender equality and health equity, with an emphasis on the need for structural change.

#### **SDG 8: Decent work and economic growth**

Economic inequality and lack of decent work hinder access to resources, education, and opportunities, perpetuating cycles of poverty. Meanwhile, unsustainable growth depletes natural resources, intensifying climate change. These interrelated crises underscore the urgent need for integrated solutions that address the root causes of poverty and inequality while promoting sustainable economic models for long-term resilience. Such approaches can help drive greater investment in public goods, such as health infrastructure, and initiatives that advance the achievement of the SDGs.

UNU's research project "[Reducing inequalities across and within countries](#)" exemplifies efforts to address these challenges, analysing labor market inequalities and exploring policies that foster decent job creation and advocating for reforms in the international financial architecture that allow for sustained, inclusive, and sustainable economic growth.

#### **SDG 14: Life below water**

Healthy oceans and water systems are crucial to the survival of ecosystems and communities, providing rich biodiversity and supporting multiple human, animal and plant ecosystems. However, climate change, anthropogenic activities and coastal habitat loss are posing significant threats to oceans and life under water around the globe. UNU research has therefore addressed the interlinked issues shaping the use and conservation of oceans and other marine ecosystems.

UNU published a working paper on the impact of armed groups and their taxation practices on the municipal fishing sector of the Zamboanga Peninsula in Mindanao, Philippines. Their paper, "[Armed group taxation, municipal fishing, and environmental preservation in the Zamboanga Peninsula, Philippines](#)," presented evidence of armed group presence, social implantation, and taxation in the coastal communities of Zamboanga. The paper analysed these taxation practices in light of the complex relationship between armed groups and the fishing sector and situated them in the historical context.

#### **SDG 17: Partnership for the goals**

As the world becomes more complex and interconnected, strong partnerships are crucial to advancing all SDGs. Partnerships are central to the UNU and broader UN agenda, enabling stakeholders to tackle the multifaceted challenges posed by multiple crises through resource and knowledge-sharing.

UNU actively promotes such partnerships in various ways. Indeed, UNU works to foster partnerships within the broader multilateral system. For example, UNU is leveraging [AI models](#) to identify key predictive factors for successful inter-agency collaboration, which is critical for enhancing the effectiveness of collective efforts. Dialogue events, like the “[Tokyo Blue Talk: Advances Towards a Sustainable and Healthy Ocean — The Impact of Plastic Pollution on a Sustainable Blue Economy](#)”, co-hosted by UNU and the embassies of Costa Rica and France, are essential for engaging key actors and driving action. This event focused on the impact of plastic pollution, efforts to achieve SDG 14, and the financing needed to develop more sustainable oceans. Similarly, forums like the [SEADGov](#) Forum, launched in Pretoria, bring together 18 African nations to collaborate on digital governance, advancing SDG-related goals across the region.

Partnerships also take the form of Public-Private Partnerships (PPP). For example, UNU, [JUSSCA and Guardian Girls International](#) have signed agreements to collaborate on advancing SDGs, particularly gender equality, through joint programmes and events.

This collaborative approach drives collective action and fosters synergies.

**(b) Three key areas where sustainable, inclusive, science- and evidence-based solutions for achieving the SDGs and leaving no one behind are being effectively delivered, especially related to the cluster of SDGs under review in 2025, and also bearing in mind the three dimensions of sustainable development and the interlinkages across the Goals and targets.**

1. Sustainable financing and microsimulation models in the Global South

Sustainable financing is critical for creating the fiscal space needed to drive economic development and advance the SDGs. Microsimulation models are routinely used by researchers and policymakers in high-income countries, yet they are under-utilised in low- and middle-income countries. Many of these countries are in the process of building up their social protection systems and strengthening public finances through tax system reforms.

The [Domestic Revenue Mobilization programme](#) and [the SOUTHMOD project](#), are key initiatives through which UNU helps low- and middle-income countries develop national tax-benefit microsimulation models. Employed by 14 different countries, these models offer valuable insights for policymakers by simulating the impact of tax and benefit reforms on key SDG indicators and budgetary implications.

Notably, Zambia has used the microsimulation model to guide its [Cash Plus reforms](#), which include expanding access to social security benefits and supporting girls in cash transfer households with free education at both secondary and tertiary levels, directly addressing SDGs 5 and 8. Similarly, in South Africa, the model [demonstrated](#) the impact of emergency

COVID-19 relief measures on poverty reduction and how such measures could become a permanent feature of South Africa's social transfer system, contributing to SDG 3.

By leveraging robust data and empowering decision-makers with the tools for effective policy, evidence-based reforms can be leveraged to drive progress towards the SDGs.

## 2. Adaptive Social Protection

Adaptive Social Protection (ASP) is an integrated solution that bridges Disaster Risk Management (DRM), Climate Change Adaptation (CCA), and Social Protection (SP) to address interconnected risks and promote resilience for vulnerable communities. By combining efforts from these sectors, ASP fosters institutional collaboration and local partnerships to enhance resilience and well-being especially for vulnerable populations.

This holistic approach is critical for advancing multiple SDGs, as it tackles complex challenges at the intersection of climate, health, and economic risks. However, effective ASP design must be evidence-based, relying on data that identifies specific risks, their drivers, and impacts. Through [Climate Risk Analytics](#), UNU provides science-driven insights to develop anticipatory and shock-responsive social and economic protection measures.

Targeted cash transfers and expanded healthcare access, for example, are vital for mitigating health risks and supporting SDG 3. Climate-informed ASP can also address gender-specific vulnerabilities, helping to close the gender gap in climate impacts, thus contributing to SDG 5. Additionally, tools like the Climate Resilient Economic Development (CRED) model assess the economic impacts of localised climate events, such as unemployment and consumption disruptions, to help drive SDG 8.

ASP's ability to build resilience and provide anticipatory support makes it a powerful approach to address the urgent and long-term challenges of the SDG agenda.

## 3. Local Innovation

Supporting the development of innovative technologies and projects at the local level is crucial for advancing multiple SDGs in an inclusive and equitable manner. Over the past decade, UNU has been at the forefront of initiatives that capitalise on local knowledge and innovation, promoting solutions that are grounded in the realities of the communities they serve.

A notable example is the [Greenovations 2 project](#) which empowers youth and women by providing them with training and leadership opportunities in green sectors. This initiative fosters entrepreneurship, innovation, and social progress, while addressing critical issues such as climate change and economic inequality. By creating access to markets, support networks, and funding, women—often key agents of change—are enabled to overcome significant barriers like gender biases, cultural norms, and policy challenges that typically



hinder their entrepreneurial potential. The project aims to reduce the gender gap in access to climate finance by co-designing gender-just and care-work-sensitive solutions with women green entrepreneurs.

Through this model, UNU is helping create a sustainable ecosystem that empowers women and youth to become leaders in green sectors, directly contributing to SDGs 5, 8 and 14, while also addressing climate action. By combining local knowledge and innovation, the Greenovations 2 project illustrates the power of local solutions in addressing global challenges and advancing the SDGs.

**(c) Three examples of measures taken to accelerate progress towards SDGs through well-coordinated actions in key transitions to bring progress to scale (food security, energy access and affordability, digital connectivity, education, jobs and social protection, climate change, biodiversity loss and pollution), building on interlinkages between SDGs to ensure cohesive progress.**

UNU has taken action in three key transition areas to accelerate progress towards the SDGs through inclusive economic development and social protection measures, advancing sustainable climate and energy solutions, and promoting biodiversity conservation and environmental sustainability.

### 1. Inclusive Economic Development and Social Protection Measures

Several UNU institutes contribute significantly to inclusive economic development and social protection through policy research, data analysis, and practical implementation of programs that promote poverty reduction, job creation, education, and social security systems.

For example, [tax-benefit models](#) have helped government partners design policies that directly address poverty and inequality in countries like [South Africa](#) and [Mozambique](#). These models allow for evidence-based decisions that lead to improved access to social protection, such as the [Cash Plus reforms in Zambia](#) and [COVID-19 relief measures in South Africa](#).

Research projects such as the [Climate Risk Analytics for Adaptive Social Protection \(ASP\) project](#) analyse climate risks and provide science-based insights to create anticipatory and shock-responsive social protection systems. This contributes to the SDGs on health and gender equality by addressing vulnerabilities related to gender-specific impacts and health risks in the face of climate disruptions.

### 2. Advancing Sustainable Climate and Energy Solutions



Addressing climate resilience, energy access, and food security is an overarching theme across several UNU institutes, integrating technological innovation, climate action, and energy solutions.

Agrivoltaic systems, as implemented in the [APV-MaGa project](#), can support food security and energy access through combining solar energy production with agriculture. This initiative improves the economic opportunities for rural communities, increasing climate resilience in rural areas, and contributing to SDGs on hunger alleviation, sustainable energy and climate action.

Climate-smart agriculture also enhances farmers' productivity and resilience to climate risks through innovations such as the [IoT \(Internet-of-Things\)-enabled irrigation systems](#) seen in the [RETO-DOSSO project](#). This contributes to various SDGs while fostering digital connectivity in remote regions.

### 3. Promoting Biodiversity Conservation and Environmental Sustainability

Biodiversity conservation, climate resilience, and ecosystem protection can help the mitigation and adaptation to climate change and reduction of pollution, through sustainable practices and integrated solutions.

Nature conservation can be integrated into policymaking with the use of resources to inform decision-making. For example, this [framework](#), a collaborative effort with the UKRI GCRF Living Deltas Hub, has explored strategies for delta sustainability in river delta regions. It provides information on the localisation of SDGs for the resilience of major river deltas, directly supporting SDGs related to climate action, and life on land and below water, and contributing to the development of the upcoming UNCCRD convention on river deltas.

[Landscape approaches to biodiversity](#) can also support SDGs across sectors like agriculture, energy and climate action by empowering local communities to adopt sustainable practices in managing ecosystems.

These examples demonstrate the need for urgent action in these key transition areas that are interlinked and capable of driving transformative change towards achieving the SDGs, focusing on climate resilience, technological innovation and community empowerment.

**(d) Follow-up actions and measures are being undertaken to support implementation of the 2023 SDG Summit Political Declaration and the outcomes of the 2024 Summit of the Future, to advance the implementation of the 2030 Agenda for Sustainable Development.**

UNU remains committed to supporting the implementation of the 2023 SDG Summit Political Declaration and the outcomes of the 2024 Summit of the Future (SOTF), advancing the 2030 Agenda for Sustainable Development through targeted research, policy



engagement, and multi-stakeholder collaboration. Various follow-up measures have been undertaken in this regard, particularly through UNU-WIDER<sup>1</sup>, UNU-IAS<sup>2</sup>, and UNU-EHS<sup>3</sup>.

Aligned with discussions held in the lead up to the 2024 SOTF on the importance of reforming the international financial architecture (IFA), UNU-WIDER has contributed [to advance thinking on these reform efforts of the IFA](#), which seeks to address significant inequities in the global financial system that affect economic growth and sustainable development, particularly in low-income and Global South countries. The project will gather leading experts in a [Symposium in Helsinki](#) in March 2025 to review a series of UNU-WIDER Background Notes authored by the Symposium participants on critical areas of the IFA identified for global reforms and on the table at the [UN Ff4D](#). The Symposium will lead to the Helsinki Statement, a document outlining the necessary reforms which form both the consensus of the symposium's experts and have broad support from Global South countries. These reforms focus on global public debt management, creditor-debtor resettlement, provision of concessionary finance, macroeconomic stability, improvements in global credit rating systems, and reducing the volatility and cost of capital for low- and middle-income countries.

UNU-IAS has undertaken initiatives consistently aligned with the actions mentioned in the Pact for the Future, particularly in addressing global challenges through biodiversity conservation, sustainable livelihoods, and climate resilience. In line with Action 10(a) of the Pact, the institute continues to advance research and policy engagement to promote a world where humanity lives in harmony with nature through conservation and the sustainable use of resources. Additionally, UNU-IAS has supported Action 32(a) by fostering synergies between science, technology, and traditional, local, Afrodescendent, and Indigenous knowledge, a focus deeply embedded in the [Satoyama Initiative](#).

In alignment with the SOTF's emphasis on accelerating climate action, UNU-EHS has implemented scientific solutions to mitigate environmental risks and drive transformative adaptation strategies. Its research also advances the commitment to leave no one behind by enhancing health infrastructure resilience and supporting anticipatory social protection (ASP) measures for vulnerable populations. Additionally, UNU-EHS promotes global cooperation (SDG 17), a key priority highlighted in both the 2023 SDG Summit and the 2024 SOTF. Notably, UNU-EHS co-led the high-level interactive dialogue "[Science, Technology, and Innovation Day](#)" during COP 16, where it proposed the establishment of a Global

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<sup>1</sup> The UNU World Institute for Development Economics Research (Helsinki, Finland)

<sup>2</sup> The UNU Institute for the Advanced Study of Sustainability (Tokyo, Japan)

<sup>3</sup> The UNU Institute for Environment and Human Security (Bonn, Germany)



Science-Policy Alliance on Land. This proposal was formally acknowledged in [Decision 20/COP.16 para 20](#), calling for further exploration of the Alliance's establishment.

Collectively, these efforts highlight UNU's ongoing commitment to advancing sustainable development through financial reform, environmental resilience, and inclusive knowledge integration, contributing to the implementation of the 2030 Agenda for Sustainable Development.

**(e) Recommendations and key messages for inclusion in the Ministerial Declaration of the 2025 HLPF.**

Based on comprehensive input from its institutes (UNU-EHS, UNU-IAS, UNU-WIDER), UNU proposes the following recommendations and key messages for inclusion in the Ministerial Declaration:

1. *Recognise the Critical Role of IPLCs in Achieving the SDGs*: Ensure the 2025 HLPF Ministerial Declaration acknowledges the essential contributions of Indigenous Peoples and Local Communities (IPLCs) in advancing SDGs 3, 5, 8, 14, and 17. Strengthen the integration of traditional knowledge with science and evidence-based solutions to enhance biodiversity conservation, sustainable livelihoods, and climate resilience. A systemic approach is required to align policies across sectors, reinforcing socio-ecological resilience as demonstrated by IPSI members.
2. *Promote Inclusive and Cross-Sectoral Policymaking*: Strengthening participatory management approaches where IPLCs, particularly women, play a leading role in decision-making and implementation. To enable this, stakeholders must urgently mainstream science and evidence-based policymaking while respecting and incorporating indigenous knowledge, recognising its proven effectiveness in sustainable resource management.
3. *Enhance Systemic Analyses to Identify Barriers to SDG Progress*: Stakeholders should prioritise comprehensive systemic analyses to better understand the barriers and challenges hindering SDG progress. While many root causes are already well recognised, it is essential to complement this understanding with empirical data to ensure targeted and effective action. Efforts should also focus on fostering accountability by identifying necessary changes at all levels, including individual, institutional, and systemic levels, to accelerate progress toward the SDGs.
4. *Strengthen Climate-Informed Social Protection Systems to Safeguard Vulnerable Populations*: Governments and stakeholders should enhance climate-responsive



social protection systems to better safeguard vulnerable populations, including children, the elderly, and low-income workers. Climate extremes such as heatwaves, floods, and droughts disproportionately impact these groups, making it essential to integrate climate considerations into social protection measures. Strengthening these systems will help prevent long-term economic and social disruptions while advancing progress on SDGs 3, 5, and 8.

5. *Promote Science-Based Decision-Making for Economic and Social Resilience:*  
National and international institutions should prioritise evidence-based policymaking to strengthen economic and social resilience. Data-driven insights can support the design of proactive policies that minimise economic spillovers from climate shocks while safeguarding jobs, income stability, and long-term development goals. Strengthening institutional capacity for science-based decision-making will be key to advancing SDGs 8 and 17.
  
6. *Enhance Global Cooperation to Address Systemic Climate and Economic Risks:*  
Greater international collaboration is needed to tackle climate and economic risks that transcend national borders. Strengthening multilateral climate finance, knowledge-sharing platforms, and risk-informed policymaking will be crucial to building resilience and sustainability at all levels. Promoting international partnerships and reducing fragmentation in global cooperation will help ensure steady progress toward SDGs 14 and 17.



## Annex I

### UNU Institute for Environment and Human Security (UNU-EHS), Germany

Institute Input for 2025 HLPF and ECOSOC

#### **Impacts of the multiple and interconnected crises on the implementation of SDGs 3, 5, 8, 14 and 17**

Based on various assessments conducted at UNU-EHS, the institute advocates for the need for integrated, evidence-based approaches to climate resilience. The cascading effects of extreme events require targeted, science-driven adaptation strategies to address health risks, gender disparities, economic inequalities, and the shifting landscape of international cooperation.

- With respect to **SDG3 (health & wellbeing)**, UNU-EHS has observed that the impacts of climate change, natural-hazards and/or climate-induced disasters significantly exacerbate health conditions among vulnerable populations, including children, the elderly, and individuals with pre-existing conditions such as obesity. These risks apply likewise to the people living in cities, where heat is emerging as a growing health risk but is not sufficiently considered in (urban) planning and actions. During and after climatic events, access to functioning health infrastructure and to safe buildings are critical to saving the lives of people and maintaining livelihood. UNU-EHS research also proved that in locations where water storage systems are not flood-resistant, exposure to waterborne viruses—such as those causing diarrhea—could increase significantly, posing severe public health risks. The cascading effects of disruptions of public services, and the need for considering these in the planning, are not sufficiently captured in policies and can accumulate to serious consequences in the medium to long term.
- **SDG 5 (gender equality)**: UNU-EHS research indicated that climate extremes have gender-differentiated impacts. For example, fisheries and agricultural work, which often require intense physical labor and prolonged outdoor exposure, are primarily undertaken by men, increasing their risks of heat stress. Women, on the other hand, are disproportionately affected when their work involves caregiving, such as raising children or tending to elderly family members—groups that are particularly vulnerable to extreme heat. These dynamics underline the urgent need for gender-responsive adaptation strategies.
- **SDG 8 (Decent Work and Economic Growth)**: UNU-EHS research suggests that the primary macroeconomic effect of extreme climate events is the exacerbation of inequalities. In some cases, increased disaster frequency and severity can generate short-term economic activity, even boosting GDP. However, this growth comes at a

high cost, disproportionately affecting consumption patterns and the livelihoods of the poorest. Those with fewer resources often face longer recovery times and higher economic burdens, further entrenching inequality.

- For ***SDG14 (Life under Water)***, the interconnected crises threaten the effectiveness of progress on targets for sustainable management of healthy oceans. These crises have highlighted the fact that most conservation/restoration management practices to date do not monitor or evaluate effectiveness in terms of biodiversity or climate resilience goals. Indicators / assessment tools to capture this are still being developed, including by UNU-EHS; hence, as of now, even if the world faces the challenge of meeting targets in SDG by 2030, the effectiveness of meeting those targets is questionable unless there is an examination of how to integrate the condition of oceans for providing services critical from the resilience of people and ecosystems.

This interconnects with knowledge gaps as to what failure in SDG14 means for other SDGs such as SDG3 (health and well-being). There are well-known conflicts with SDG8 on economic development, however, workable solutions where different sectors collaborate towards common goals are still thin on the ground. Finding sustainable financing solutions has also been slow (SDG17). As such, the private sector is increasingly engaged to help develop finance solutions, although this will come with its own trade-offs to navigate.

- ***SDG 17 (Partnerships for the Goals)***: UNU-EHS research highlights that while political climate and alliances may shift, the interconnectivity of risks remains constant. Decisions driven solely by local interests overlook critical cross-border opportunities and risks, ultimately increasing global inequalities and vulnerabilities. Strengthening international cooperation, particularly in risk assessment and financing strategies, is essential to mitigating these systemic challenges. Ensuring that climate analytics inform decision-making will be key to safeguarding progress on the SDGs and leaving no one behind"

**Three key areas where sustainable, inclusive, science- and evidence-based solutions for achieving the SDGs and leaving no one behind are being effectively delivered, especially related to the cluster of SDGs under review in 2025, and also bearing in mind the three dimensions of sustainable development and the interlinkages across the Goals and targets.**

- (1) ***Climate/heat***: UNU-EHS identified that heat-resilient infrastructure could be one area where sustainable, inclusive, science- and evidence-based solutions contribute to multiple SDGs while ensuring no one is left behind. This solution could advance:

- a. **SDG 3:** Heatwaves disproportionately affect vulnerable groups such as children, the elderly, and low-income communities. Investments in climate-responsive building design (e.g., green spaces, improved ventilation, passive cooling, reflective surfaces) significantly reduce heat-related health risks and improve access to education.
- b. **SDG 5:** Women, particularly those in caregiving roles, are heavily impacted by extreme heat. Initiatives that integrate gender-sensitive heat adaptation measures—such as community cooling centers and home-based cooling grants—can support both caregivers and at-risk individuals.
- c. **SDG 8:** heat-adaptive workplace policies—such as adjusted work hours, protective gear, and shaded rest areas—effectively reduce productivity losses and health risks for outdoor laborers, particularly in agriculture.
- d. **SDG 17:** Many of these solutions are being delivered through multi-stakeholder collaborations, combining scientific research, public policy, and private sector investment. Cities implementing heat action plans, for instance, are leveraging partnerships between governments, universities, and local communities to deploy data-driven cooling solutions.
- e. **3 dimensions of Sustainable development:**
  - i. Environmental Sustainability: heat-resilient infrastructure integrates nature-based solutions, such as urban tree planting and cool roofing, reducing reliance on energy-intensive air conditioning.
  - ii. Social Inclusion: Prioritising vulnerable communities ensures equitable access to cooling solutions, reducing health disparities and economic losses among the most affected populations.
  - iii. Economic Viability: Investments in resilient infrastructure and heat-adaptive workplace policies are cost-effective solutions that contribute to long-term economic stability by reducing productivity losses and healthcare costs.

**(2) Health<sup>4</sup>:** UNU-EHS examined how health infrastructure, particularly hospitals, works and how it depends on other functional infrastructure, particularly electricity and water (link to SDGs 6,7,9). The institute has reviewed the state of affairs in various countries and the transferability of solutions to other geographical and economic situations, as well as publishing a specific guideline for strengthening resilience in hospitals in Germany.

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<sup>4</sup> Link to health research:

<https://collections.unu.edu/view/UNU:9706>; <https://collections.unu.edu/view/UNU:9396>;  
<https://collections.unu.edu/view/UNU:9112>; <https://collections.unu.edu/view/UNU:9019>;  
<https://collections.unu.edu/view/UNU:8555>.

**(3) Ecosystem:** UNU-EHS works on developing strategies for implementing ecosystem-based approaches that contribute to the achievement of multiple goals. Example includes a project called "EbA4UNgoals" to plant 1 billion trees by 2030, develop a concept for strategic tree planting to address disaster risk, mitigate and adapt to climate change, and address land degradation and loss of biodiversity – providing solutions to multiple SDG Goals including the ones reviewed this year at the HLPF.

**Three examples of measures taken to accelerate progress towards SDGs through well-coordinated actions in key transitions to bring progress to scale (food security, energy access and affordability, digital connectivity, education, jobs and social protection, climate change, biodiversity loss and pollution), building on interlinkages between SDGs to ensure cohesive progress.**

- (1) Relating to SDG3, UNU-EHS engaged in [research-practice collaboration](#) to improve resilience of hospitals during disasters, involving both research organisations and small & medium enterprises working on technological solutions for emergency supplies during water disruptions;
- (2) [Climate Risk Analytics for Adaptive Social Protection \(ASP\)](#) is an effort through which UNU-EHS seeks to provide science-based climate risk insights that can support the design of more effective, anticipatory, and shock-responsive social protection measures. Owing to its cross-cutting nature, ASP could accelerate progress toward multiple SDGs.
  - a. For SDG 3, social protection measures, such as targeted cash transfers and healthcare access expansion, could play a crucial role in mitigating health risks of vulnerable groups.
  - b. For SDG 5, climate-informed ASP has the potential to bridge the different climate consequences on men and women by ensuring that support mechanisms account for gender-specific vulnerabilities.
  - c. For SDG 8, UNU-EHS works to apply macroeconomic modeling tools such as the Climate Resilient Economic Development (CRED) for assessing the impacts of localised climate events on key variables, such as unemployment and consumption. These insights can support policymakers in designing social protection strategies that prevent spillover effects and long-term economic disruptions.
  - d. For SDG 17, UNU-EHS works with stakeholders across climate, finance, and social policy domains to explore how risk analytics can be better integrated into decision-making processes.
- (3) Relating to multiple SDGs, UNU-EHS also develops a framework for assessing climate and disaster-related losses of biodiversity and ecosystem services following



a request from UNDRR and UNEP, which has the overall aim of giving more comprehensive recognition to the diverse values of nature, which are directly linked to social and economic development. UNU-EHS has also worked with the [UKRI GCRF Living Deltas Hub](#) specifically on how to better localise SDGs for promoting resilience in the unique context of major river deltas, and is currently finishing a manuscript detailing a "delta-SDG framework" which highlights critical issues for delta sustainability, and how targets and indicators can be practically structured to address them. This framework will also help to inform the development of the upcoming UNCCRD convention on river deltas.

**Follow-up actions and measures are being undertaken to support implementation of the 2023 SDG Summit Political Declaration and the outcomes of the 2024 Summit of the Future, to advance the implementation of the 2030 Agenda for Sustainable Development.**

- Climate change negatively affects the implementation of SDGs, including the goals to be reviewed in the HLPF in 2025. Accordingly, both the 2023 SDG Summit and 2024 Summit of the Future stresses the importance of accelerating climate actions. As shown in the examples above, UNU-EHS research has strong focus on adapting to the impacts of climate change and contributes to the outcome decisions of the two Summits, by providing scientific solutions to mitigating environmental risks and driving transformative actions.
- 2023 SDG Summit Political Declaration emphasised the commitment to leave no one behind by protecting the most vulnerable, including families, children, older persons, empowering women and youth, and increasing access to health, among others. As shown in the examples of the health infrastructure resilience and ASP in the earlier section, UNU-EHS research fully supports the implementation of this commitment.
- UNU-EHS is a strong advocate of global cooperation (SDG17) emphasised in the two Summits. One example includes the proposal of establishing the Global Science-Policy Alliance on Land, as an outcome of the high-level interactive dialogue "Science, Technology, and Innovation Day" co-lead by UNU-EHS during COP 16. As a result, the establishment of such an Alliance was requested to be explored in [Decision 20/COP.16 para 20](#).
- The importance of SDG localisation through collaboration between different levels of government was also highlighted in the Declaration. UNU-EHS research on how to better localise SDGs for promoting resilience in the unique context of major river deltas mentioned in the earlier section sets one example of such actions.

## **Recommendations and key messages for inclusion in the Ministerial Declaration of the 2025 HLPF.**

- Despite the growing awareness of the importance of nature for addressing global challenges, targets and goals promoting ecosystem conservation and restoration struggle. This is partially due to the separation of "humans" and "nature", which in a practical example means that the extent and condition of ecosystems is not included in indexes on human development and hence continues to have a lower priority in policy and governance. Indicators focusing not just on the extent of management of natural areas, but also their condition are desperately needed, as well as the means of technology and community engagement to use them.
- More systemic analyses of the barriers and challenges to SDG progress are needed, where actions can be targeted. In a way, this is the easiest step, as many are already aware of the major root causes of impacts to SDG progress. Now it is time to back this up with empirical data and find the courage to call out the changes that every person needs to make to change. Every individual will need to make changes in some way to achieve the SDGs.
- Climate-informed social protection systems to safeguard vulnerable populations (SDGs 3, 5, 8) need to be strengthened. Climate extremes such as heatwaves, floods, and droughts disproportionately impact vulnerable populations, including children, the elderly, and low-income workers. Social protection measures must be climate-responsive to prevent long-term economic and social disruptions.
- Science-based decision-making for economic and social resilience (SDGs 8, 17) need to be promoted. National and international institutions should prioritise evidence-based policymaking. Data-driven insights can help policymakers design proactive policies that minimise economic spillovers from climate shocks and safeguard jobs, income stability, and long-term development goals.
- Global cooperation to address systemic climate and economic risks (SDGs 14, 17) need to be enhanced. Awareness of the importance of international partnerships should be strengthened to address climate risks beyond national borders. The fragmentation of global cooperation threatens progress toward the SDGs. Strengthening multilateral climate finance, knowledge-sharing platforms, and risk-informed policymaking will be crucial to achieving resilience and sustainability at every scale.

## Annex II

### UNU Institute for the Advanced Study of Sustainability (UNU-IAS), Japan

Institute Input for 2025 HLPF and ECOSOC

#### **Impacts of the multiple and interconnected crises on the implementation of SDGs 3, 5, 8, 14 and 17**

The convergence of global crises such as the COVID-19 pandemic, climate change, and geopolitical conflicts have significantly disrupted progress toward SDGs 3, 5, 8, 14, and 17. They have exacerbated vulnerabilities within Socio-Ecological Production Landscapes and Seascapes (SEPLS), a key focus of the UNU Institute for the Advanced Study of Sustainability (UNU-IAS). For example, health systems have been strained, particularly in remote SEPLS communities, where disruptions in healthcare services threaten overall well-being. These crises have also disproportionately impacted women, increasing care burdens and gender-based inequalities, which in turn weaken community resilience and sustainable resource management. These are evident in recent case studies by members of the [International Partnership for the Satoyama Initiative](#) (IPSI), for which UNU-IAS serves as the secretariat.

Economic downturns have further amplified these challenges, leading to job losses and income insecurity in agriculture and fisheries — key sectors sustaining SEPLS livelihoods. As financial pressures increase, communities may be forced to overexploit natural resources, undermining long-term sustainability. The [IPSI members' case study](#) in Democratic Republic of Congo, for instance, reported this phenomenon by noting that *“a large population concentrated in the villages bordering the Kahuzi-Biega National Park faces difficulties in finding food and work, resulted to live in great poverty. This situation forced them to engage in destructive activities of the environment which include cutting down trees for the production of furniture and construction, gathering, hunting as well as illegal exploitation of minerals.”*<sup>2</sup>

Simultaneously, [marine and coastal ecosystems are deteriorating](#) due to climate change and environmental degradation which can compromise the ability of SEPLS communities to live sustainably.

These cascading effects highlight the urgent need for stronger partnerships and knowledge-sharing mechanisms to build resilience and drive integrated solutions — a key focus of UNU-IAS work in tandem with IPSI members. By reinforcing local capacities, promoting sustainable practices, and leveraging multi-stakeholder collaboration, SEPLS



communities can better navigate these interconnected challenges while advancing multiple SDGs in a holistic and sustainable manner.

Another example to note is: [https://satoyamainitiative.org/case\\_studies/reducing-commodity-driven-biodiversity-loss-the-case-of-pesticide-use-and-impacts-on-socio-ecological-production-landscapes-sepls-in-ghana-sitr7-12/](https://satoyamainitiative.org/case_studies/reducing-commodity-driven-biodiversity-loss-the-case-of-pesticide-use-and-impacts-on-socio-ecological-production-landscapes-sepls-in-ghana-sitr7-12/)

**Three key areas where sustainable, inclusive, science- and evidence-based solutions for achieving the SDGs and leaving no one behind are being effectively delivered, especially related to the cluster of SDGs under review in 2025, and also bearing in mind the three dimensions of sustainable development and the interlinkages across the Goals and targets.**

The UNU-IAS [Biodiversity & Society](#) (BDS) programme actively promotes science and evidence-based solutions to enhance the sustainability of SEPLS. It is aligned with the IPSI Strategy and Plan of Action (PoA) 2023-2030 that expands these efforts by integrating SEPLS into broader conservation frameworks such as Other Effective Area-Based Conservation Measures (OECMs), ecosystem restoration, and sustainable value chain development. This approach ensures that SEPLS benefits are mainstreamed, contributing to the achievement of interlinked SDGs, particularly SDGs 5, 8, 14, and 17.

A key element of this work is knowledge generation and dissemination, ensuring that scientific insights inform policy and practice. A flagship output is the *Satoyama Initiative Thematic Review* (SITR), which documents best practices from IPSI members in relation to a topic of policy significance, as a critical reference for policymakers and practitioners. SITR volume 8, for instance, [focuses on ecosystem restoration through SEPLS](#), offering valuable lessons from on-the-ground activities and contributing to evidence-based policy recommendations. This directly supports resilient livelihoods while reinforcing environmental sustainability.

UNU-IAS researchers and partners have also developed the [Resilience Indicators Toolkit](#), which consists of 20 indicators designed to help communities assess socio-ecological resilience through participatory discussions and analysis. These indicators are based on local perceptions, observations, and experiences, ensuring that they reflect the realities of experience within SEPLS. This approach strengthens inclusivity while fostering local ownership and adaptive management in biodiversity conservation, climate action and broader wellbeing goals.

Moreover, UNU-IAS actively promotes the inclusion of landscape approach in national biodiversity strategies and action plans (NBSAPs). Recent publications, such as [Using Landscape Approach in National Biodiversity Strategy and Action Planning](#) and [Sustainable Business Practices for Biodiversity: Leveraging Landscape Approaches](#), provide practical

guidance for integrating whole-of-society and whole-of-government approaches into national and corporate policies.

To ensure that the above-mentioned knowledge products are effectively utilised, UNU-IAS conducts capacity development and experience-sharing activities, such as IPSI case study workshops and NBSAP regional workshops. These platforms bring together policymakers, practitioners, and SEPLS communities to exchange experiences and find practical ways to apply both scientific research and traditional knowledge in biodiversity conservation. Tools like the resilience indicators toolkit and the landscape approach are introduced and adapted to local contexts, helping communities assess and strengthen their socio-ecological resilience.

UNU-IAS also engages in evidence-based advocacy at key global forums to ensure that SEPLS principles and community-led approaches are recognised in international policy discussions. Recent efforts include hosting [a virtual side event](#) of HLPF 2024 on building resilient communities through the Satoyama Initiative and the Kunming–Montreal Global Biodiversity Framework, as well [as highlighting SEPLS contributions](#) to sustainable food systems at the International Forum for Sustainable Asia and the Pacific (ISAP).

A major focus was a [series of advocacy events](#) at the 2024 UN Biodiversity Conference (CBD COP 16) in Cali, Colombia, the 2024 UN Climate Change Conference ([UNFCCC COP 29](#)) and [UNCCD COP 16](#) as well as [here](#). These events promoted landscape approaches as a means to operationalise whole-of-society and whole-of-government approaches towards achieving socio-ecological resilience, that cut across multiple policy goals, as envisaged in the SDGs. UNU-IAS also contributes technical expertise to programmes such as the UNDP COMDEKS project that seeks to bridge local experiences with global policymaking, ensuring that scientific research, traditional knowledge, and on-the-ground successes inform decisions that shape the future of sustainable development.

**Three examples of measures taken to accelerate progress towards SDGs through well-coordinated actions in key transitions to bring progress to scale (food security, energy access and affordability, digital connectivity, education, jobs and social protection, climate change, biodiversity loss and pollution), building on interlinkages between SDGs to ensure cohesive progress.**

- [Strengthening knowledge sharing and supporting capacities of IPSI members](#) towards embracing landscape approaches for sustainability outcomes aligned with the Plan of Action (PoA).
- Providing technical support to flagship programs such as *Community Development and Knowledge Management for the Satoyama Initiative Program* ([COMDEKS](#)) that promote equitable, multi-stakeholder participatory landscape approaches.

- Expanding the IPSI network in regions that are currently underrepresented in the partnership, such as Latin America. The next IPSI Global Conference is planned to be held in Ecuador to build networks in the region as well as to promote SEPLS in Latin and South America.

**Follow-up actions and measures are being undertaken to support implementation of the 2023 SDG Summit Political Declaration and the outcomes of the 2024 Summit of the Future, to advance the implementation of the 2030 Agenda for Sustainable Development.**

The activities of UNU-IAS have consistently aligned with the actions mentioned in the Pact for the Future, to address global challenges through biodiversity conservation, sustainable livelihoods, and climate resilience. In particular, Action 10 point (a), which envisions a world in which humanity lives in harmony with nature by conserving and sustainably using resources while reversing environmental degradation. Likewise, Action 32 point (a) is fostering synergies between science, technology, and traditional, local, Afrodescendent, and Indigenous knowledge – a focus that is deeply embedded in the Satoyama Initiative. Guided by the Kunming–Montreal Global Biodiversity Framework and the SDGs, UNU-IAS and its partners are implementing practical, locally driven solutions that integrate traditional wisdom with modern evidence-based strategies within SEPLS.

**Recommendations and key messages for inclusion in the Ministerial Declaration of the 2025 HLPF.**

The 2025 HLPF Ministerial Declaration should recognise the critical role of Indigenous Peoples and Local Communities (IPLCs) in achieving SDGs 3, 5, 8, 14, and 17 by integrating their traditional knowledge with science and evidence-based solutions. IPLCs hold deep ecological wisdom, and their inclusion in policymaking is essential for biodiversity conservation, sustainable livelihoods, and climate resilience. The work of IPSI members has provided evidence that socio-ecological resilience is not only a theory but a lived reality, reinforcing the need for policies that align across sectors and disciplines. A key priority is balancing environmental protection with human well-being — following SEPLS principles — to ensure that communities benefit from ecosystems without degrading them. This systemic approach upholds the global commitment in the 2030 Agenda to leaving no one behind, by valuing the voices of all actors in a landscape and fostering inclusive, deliberative decision-making processes.

Eventually, stronger participatory management approaches are required, in which IPLCs, particularly women, play a leading role in decision-making and implementation. To enable this, stakeholders must urgently mainstream science and evidence-based policymaking



while respecting and incorporating indigenous knowledge, recognising its proven effectiveness in sustainable resource management.

UNU-IAS, together with Satoyama Initiative partners and global networks, is driving action in biodiversity conservation, sustainable resource management, and community resilience through the SEPLS approach. With decades of experience in integrating traditional ecological knowledge with science-based solutions, UNU-IAS is actively implementing initiatives that restore ecosystems, enhance local livelihoods, and promote inclusive governance. The institute's programmes and activities have demonstrated how locally led, participatory approaches can strengthen ecological and socio-economic resilience while aligning with global frameworks and agendas including the Kunming–Montreal Global Biodiversity Framework and the SDGs.



### Annex III

#### UNU World Institute for Development Economics Research (UNU-WIDER), Finland

Institute Input for 2025 HLPF and ECOSOC

#### **Impacts of the multiple and interconnected crises on the implementation of SDGs 3, 5, 8, 14 and 17**

The crisis of development financing is a fundamental issue for implementation of the SDGs. The new debt crisis—with record levels of low and middle-income countries (LMICs) [in or at risk of debt distress](#)—combined with the ongoing [failure of developed countries to meet their development finance commitments](#) leaves a financing gap that [was estimated at USD 4 trillion per year](#)—in 2024, even before major cuts to development finance were implemented by the USA (one of the largest contributors of Official Development Assistance (ODA) in absolute dollar terms (approximately USD 40 billion)).

Another estimate, in February 2025, [by the OECD](#), estimates the gap '[could swell to USD 6.4 trillion by 2030](#)'. The global development finance budget is around USD 5 trillion (5.24 in 2022), short of the estimated 9.24 trillion needed to meet the SDGs targets.

But these estimates do not fully account for the impact of multiple interconnected crises which affect the world today, nor do they encompass the very real prospect of new crises—such as another global pandemic event, the collapse of critical ecosystem services, new wars, or a nuclear event—nor do they consider the potential for the emergence of severe economic crises in individual countries. They also do not consider the need for, not just financing, but actual economic transformations and substantial increase in the rate of economic growth globally for country specific economic development to take place.

In short, the estimates of the scale of the financing gap show that the chance of achieving the SDG targets by 2030 were very slim even before the debt crisis emerged, before the costs of the climate crisis were revised upwards, before the number of humanitarian disasters and conflicts worldwide experienced sudden growth.

In 2023, UNU-WIDER explored the question of [whether or not several SDG targets would be met](#) on time, basing estimates on the latest growth forecasts in the IMF's World Economic Outlook (April 2023), which included the economic shocks from COVID-19 and the early impacts of the inflation shock—or cost of living crisis—but not the emergence of more recent crises.

The institute found that all of the targets analysed will not be met in 2030, '[will be missed by a considerable distance](#),' and in some cases the number—for example, of undernourished people—will be worse than it was in 2015 when the SDGs were agreed. Some forecasts found [in the peer-reviewed analysis](#) include:

- In 2030, over 600 million people will remain in extreme monetary poverty and 665 million people will be undernourished.
- More than one in five children will be stunted.
- Although under-five mortality and maternal mortality rates will improve from 2015, progress will not be enough to meet the SDG target in time.
- 1 in 10 people will lack access to safe water.

In short, UNU-WIDER's assessment is that the impacts of multiple and interconnected crises are catastrophic for the SDGs if not arrested by urgent, sustained, well-financed, multilateral actions at the international level, which need to be taken immediately, to create the fiscal space for economic development. Likewise, there is a need to take a related set of urgent and sustained actions at the national level—such as rapid upgrading and improvement of domestic revenue mobilisation capacity—to create the fiscal space for economic development, and to catalyse economic growth and transformation.

**Three key areas where sustainable, inclusive, science- and evidence-based solutions for achieving the SDGs and leaving no one behind are being effectively delivered, especially related to the cluster of SDGs under review in 2025, and also bearing in mind the three dimensions of sustainable development and the interlinkages across the Goals and targets.**

UNU-WIDER's rigorous research efforts create new science and evidence-based knowledge about which solutions are known to or have the potential to deliver progress on the SDG targets and indicators. [A synthesis report](#) which brings together the findings and key messages of 760 separate studies undertaken by UNU-WIDER's recent work programme on *Transforming economies, states, and societies* and [two chapters in the OECD's 2024 Development Cooperation Report](#) summarise the policy initiatives that can effectively deliver on SDG5, SDG8, and SDG17. Our initiatives at capacity development directly help by strengthening data and analysis capabilities of local governments to improve domestic revenue mobilisation to fund progress on the SDGs and directly contribute to improving development financing and SDG 17 Partnerships for the goals.

(1) **On SDG 5 Gender Equality**, policies which support women to overcome gender gaps in the labour market are critical to success. These include:

- Create jobs and economic opportunities for women to overcome [low labour force participation rates](#), focusing on supply-side reforms (targeting employers and

employment). Efforts on the demand-side have successfully [raised women's human capital levels around the world without sufficiently closing gender gaps](#) in economic outcomes.

- Provide social and legal protections for informal workers—with social cash transfers on the table—to support formalisation of work and the well-being of vulnerable workers—remembering that women occupy a disproportionate share of vulnerable and informal employment in 90% of sub-Saharan African countries, 89% of Southern Asian countries, and almost 75% of Latin American countries. Informally employed [women are more than three times as likely](#) than informally employed men to be in unpaid work.
- Move towards more gender-egalitarian legal rights for women on issues of marriage, parenthood, property rights, and access to credit and entrepreneurship—remembering that the [experiences of marriage and parenthood are important drivers of gender gaps](#), as these are experienced differently by women than by men in ways that often disadvantage women's work opportunities and lifetime earnings.
- Introduce social programmes and mandate employers to provide worker benefits that increase the flexibility of jobs and aim to ease the cost of life transition experiences that have particularly negative effects for women, **particularly marriage and motherhood**, which are identified [by study after study to reduce women's employment, lifetime earning chances, and therefore national prospects for gender equality](#) in a range of critical outcomes. This includes introducing mandated paid family leave policies or expanding existing family leave programmes.

## (2) On SDG 8 Decent Work and Economic Growth:

- It is critical to first create the fiscal space for actions that contribute to economic stability and growth in lower income countries, and then focus on overcoming the [incredibly high levels of worker informality](#) recorded in these countries.
- [Economic growth is not enough to reduce informality alone](#). There needs to be, on top of a coherent system of investment in education and training, active labour market policies that specifically target the lower-tier informal self-employed and wage-employed workers with social transfers and other modes of support to enable their transition out of dead-end jobs.
- Greater policy focus on enhancing the livelihoods and working conditions of lower-tier self-employed workers, such as credit provision to household enterprises and the recognition of the rights of urban informal self-employed workers, such as street vendors and waste pickers, in city planning processes.
- Formalisation policy should [specifically target upper-tier informal workers](#). Better enforcement of labour protections for all informal workers supports this goal.

Finally, formal sector job creation is necessary to allow those lower down the job ladder to move up.

**(3) On SDG 17 Partnerships for the Goals:**

- Continue to develop partnerships that create capacity development in governments to improve tax and spending systems to mobilise revenue in fair and efficient ways to increase local capability to finance progress towards the SDGs and reduce dependence on external sources of finance.
- That means partnerships should support data and analysis capacity of local government offices and local staff. International partners can provide funding and expertise [to develop local administrative data sources](#) safely and securely according to international best practices. They can provide independent research using this data, [support developing and maintaining models](#), and capacity development and training programmes in methods.
- Support global tax initiatives such as the OECD's BEPS programme, the Addis Tax Initiative, and the UN's global minimum corporate income tax, to prevent loss of revenue to offshore tax havens and support local government's tax enforcement capabilities.

**Three examples of measures taken to accelerate progress towards SDGs through well-coordinated actions in key transitions to bring progress to scale (food security, energy access and affordability, digital connectivity, education, jobs and social protection, climate change, biodiversity loss and pollution), building on interlinkages between SDGs to ensure cohesive progress.**

UNU-WIDER's direct contributions to the SDGs are perhaps most clear in its advancement of data for development, which supports the increased capacity of low and middle income countries to implement evidence-based solutions to critical challenges. Three concrete examples are:

- Through the [Domestic Revenue Mobilization programme](#) and [the SOUTHMOD project](#), a UNU-WIDER team coordinates the updates and maintenance of national tax-benefit microsimulation models—and trains public servants, academics, and [advocacy organisations](#) to use them—for 13 different countries, while supporting this work in a 14<sup>th</sup> country (South Africa) where [the model has recently been expanded](#) to include—for the first time—administrative tax data on individual incomes.

These models allow policymakers to analyse the immediate effects of policy changes in the tax codes or national budget appropriations, such as the



introduction of emergency relief measures to increase the pool of social transfer recipients during a pandemic, on the revenues, the budget, the poverty rate, and inequality levels. Access to these models and knowledge about how to use them enables decisionmakers to calibrate policy and explore different reform options with a clear, empirical understanding of their likely effects on some major SDG indicators and knowledge about their budgetary implications.

For example, the model for Zambia, was recently [used to calibrate the Cash Plus reforms](#), a major cash transfer programme implemented by the government to massively scale up the number of people covered by Zambia's social security system.

The model for South Africa was [used to demonstrate](#) the incredible power and cost-efficiency of emergency COVID-19 relief measures to reduce poverty, ensuring that these measures were extended past the crisis period to become a near permanent feature of South Africa's social transfers system.

- Through UNU-WIDER's country engagement with South Africa, the [South Africa – Towards Inclusive Economic Development](#) (SA-TIED) programme, it carries out rigorous original policy-relevant research with government partners creating evidence for policy actions that support inclusive development in the country. In this programme, South Africa became the first developing country to release its tax administrative data for research purposes through a secure data lab at the National Treasury. UNU-WIDER has since supported Uganda's efforts to follow suit.

UNU-WIDER's work developing the data at the highest data protection standards, and anonymised to enable research while protecting individuals' information, makes evidence-based policy research using government tax data possible. The National Treasury recently identified 5 areas that SA-TIED research has contributed to better policy formulation:

1. Anonymised data for understanding economic behaviour through data and research co-created with Treasury officials and local researchers on firms and companies, employment, and individual taxpayers has contributed to improvements in tax incentives and tax expenditures (such as the Employment Tax Incentive)
2. Corporate income tax restructuring
3. Revenue enhancing tax increases that did not reduce output (due to improved understanding of fiscal multipliers) and better allocation of government spending to investment spending to increase the stimulus effect
4. Revenue gains from identifying ways to expand the tax base

5. The roll-out of medical tax credits to improve access to health and health-related outcomes nationally
- Through UNU-WIDER's country engagement with Mozambique, [the Inclusive Growth in Mozambique](#) (IGM) programme, the institute carry out rigorous original policy-relevant research with government partners creating evidence for policy actions that support inclusive development in the country. The programme has supported the Government of Mozambique to strengthen its poverty analysis methodologies and produces regular National Poverty Assessment reports.

By providing robust data and fostering coordination with international institutions like the World Bank, the programme has helped Mozambique's government adopt evidence-based policies for poverty reduction. The research and poverty data have been used to shape the Social and Economic Plans (PESOE) and the National Development Strategy (ENDE), highlighting the interlinkages between poverty, economic planning, and broader SDGs such as education, jobs, and social protection.

The programme has also focused on generating crucial data for understanding the dynamics of Mozambique's manufacturing sector, a key driver for structural transformation. By conducting surveys like the Survey on the Manufacturing Sector Enterprises in Mozambique (IIM 2022), the programme creates evidence to inform policies on economic diversification, job creation, and improving the business climate.

This supports the achievement of SDG8, with policy improvements in national economic frameworks that foster inclusive growth and job creation.

**Follow-up actions and measures are being undertaken to support implementation of the 2023 SDG Summit Political Declaration and the outcomes of the 2024 Summit of the Future, to advance the implementation of the 2030 Agenda for Sustainable Development.**

UNU-WIDER is working with partners [to advance thinking on the reform of the international financial architecture](#) (IFA). The project will gather leading experts in [a Symposium in Helsinki](#) in March to review a series of UNU-WIDER Background Notes authored by the Symposium participants on critical areas of the IFA identified for global reforms and on the table at [the UN Ff4D](#). The Symposium will lead to the Helsinki Statement, a document outlining the necessary reforms which form both the consensus of the symposium's experts and have broad support from Global South countries.



These will be on, for example, global public debt management and creditor/debtor resettlement, provision of concessionary finance from development finance institutions, management of global macroeconomic stability, efforts to improve the function of the global credit ratings system, efforts to reduce the volatility and cost of capital for low- and middle-income countries, etc.

UNU-WIDER is also contributing to the UN Ff4D agenda on taxation and domestic revenue mobilisation.

**Recommendations and key messages for inclusion in the Ministerial Declaration of the 2025 HLPF.**

- (1) To achieve SDG 17, Domestic revenue mobilisation needs a clear focus on capacity strengthening of fiscal systems in developing countries.
- (2) For SDG 8 achievement, there needs to be an emphasis on the enhancement of livelihoods of the most marginalised of workers.
- (3) For SDG 5 achievement, policies need to remove the structural factors that constrain women's economic and social empowerment.