

G20 support for SDGs and development cooperation

Dealing with interlinkages – a focused approach for implementing the SDGs and overcoming the COVID-19 crisis

Imme Scholz, German Development Institute / Deutsches Institut für Entwicklungspolitik (DIE), +49 228 94927112, imme.scholz@die-gdi.de;
Adolf Kloke-Lesch, SDSN Germany, +49 228 94927224, kloke-lesch@sdsn-germany.de;
Robert Lepenies, Helmholtz Centre for Environmental Research & Global Young Academy (GYA), robert.lepenies@ufz.de;
Alex Godoy-Faúndez, SDSN Andes and Facultad de Ingeniería, Universidad del Desarrollo, and GYA, agodoyf@unsdsn-andes.org;
Anet Režek Jambrak, University of Zagreb, Faculty of Food Technology and Biotechnology, and GYA, anet.rezek.jambrak@pbf.unizg.hr;
Armand Ketcha Malan Kablan, Université Félix Houphouët-Boigny (UFHB), and GYA, malan.kablan@univ-fhb.edu.ci;
Felix Moronta Barrios, International Centre for Genetic Engineering and Biotechnology, and GYA, morontafelix@gmail.com;
Tolu Oni, University of Cambridge, and GYA, Tolullah.Oni@globalyoungacademy.net;
Moritz Riede, Department of Physics, University of Oxford, and GYA alumni, moritz.riede@physics.ox.ac.uk;
Teresa Stoepler, InterAcademy Partnership, and GYA, teresa.stoepler@gmail.com;
Yoko Shimpuku, Hiroshima University, and GYA, yokoshim@hiroshima-u.ac.jp

Apr. 11, 2020

Abstract

In 2020 and beyond, the G20 has to reinvigorate its implementation of the 2030 Agenda for Sustainable Development and respond to the COVID-19 crisis. Both challenges are global in nature and require a universal, integrated, and transformative response. The G20 should (1) reorient its political agenda following the 2019 Global Sustainable Development Report's proposal of six entry points for transformation and focus on the levers "Economy and finance" and "Science and technology", (2) reshape its working structures accordingly, (3) act collectively on the directionality of science for sustainable development and (4) ensure that response and recovery measures on the COVID-19 crisis follow the spirit of the 2030 Agenda and are conducive to achieving the Sustainable Development Goals.

Challenge

With the global outbreak of the COVID-19 virus (SARS-CoV-2), the G20 is back to crisis mode. Tackling the pandemic and shaping the future beyond the crisis will become one if not the defining hallmark of the G20 under the presidencies of Saudi Arabia (2020) and Italy (2021). The quality of G20 leadership will decide not only how the international community comes together in fighting the pandemic but also and even more importantly whether the world will just turn back to the old normal or decamp for a more resilient, sustainable future.

The COVID-19 crisis struck as the world entered the "decade of action and delivery" for the 2030 Agenda for Sustainable Development with its 17 Sustainable Development Goals (SDGs).ⁱⁱ Immediately after the year of the adoption of the 2030 Agenda (2015), the G20, at its 2016 Hangzhou Summit, had agreed upon the G20 Action Plan on the 2030 Agenda.ⁱⁱⁱ Even though the Action Plan has been updated by each consecutive summit and, to some extent, monitored by accountability reports, the G20 has lost traction in implementation within and beyond G20 countries.^{iv} **The G20 is now called upon to revisit its approach with the 2030 Agenda in the light of both the first UN SDG Summit to review progress on the 2030 Agenda' and the fight against the COVID-19 pandemic and its aftermath.** At the 2019 UN SDG Summit G20 Leaders joined hands with their fellow Leaders across the world in reaffirming their "determination to implement the 2030 Agenda".^{vi} They acknowledged "the potential of a systemic and holistic approach" put forward by the Global Sustainable Development Report,^{vii} "including the identified entry points for transformation and transformative levers for realizing the 2030 Agenda".^{viii}

At their Extraordinary Covid-19 Summit G20 Leaders described the pandemic as a "powerful reminder of our interconnectedness and vulnerabilities" that "calls for a transparent, robust, coordinated, large-scale and science-based global response in the spirit of solidarity".^{ix} They "committed to do whatever it takes to

overcome the pandemic” and to “lay out solid foundations for strong, sustainable, balanced and inclusive growth”.^x

Thus, the G20 is now facing the twin challenges of, on the one hand, reinvigorating and reshaping its implementation of the 2030 Agenda and, on the other hand, responding to the pandemic in the spirit of the 2030 Agenda and in a way conducive to achieving the SDGs. Both challenges share key significant characteristics: they are global in nature and require a universal, integrated, and transformative response. In order to successfully embrace this mutually reinforcing opportunity the G20 should learn from its experiences with implementing the 2030 Agenda since 2015 and develop a better structured and more integrated approach. The SDG framework remains fit for this purpose as it aims at increasing societal resilience and the capacity to act globally in an effective manner where it is needed.

Proposal

One of the most innovative features of the 2030 Agenda is the integrated nature of its Sustainable Development Goals. The interlinkages are contained in the agreed text in the shape of multiple targets that refer to several SDGs and span across policy fields. These interlinkages reflect that the main problems of the 21st century have multiple roots and require systemic approaches for being solved. However, such systemic approaches are at loggerheads with the current division of labor between policy fields and ministries as well as between G20 workstreams. The traditional rationale behind this approach is based on a specific and narrow understanding of effective policy making which governs each field: a reduced set of goals that relates to specific sectors of society, and specific instruments to achieve them and the assumption that the sum of rational action in each field yields the best societal impact. From this perspective, coordination and cooperation across policy fields as demanded by the 2030 Agenda is considered pointless, onerous, and cumbersome. Still, ensuring productive and healthy food systems, securing social wellbeing and resilient global health systems, tackling existing or future risks to climate or ecosystems or constructing future-proof infrastructure require more than isolated efforts in agricultural policy, infrastructure investment or social and health policies.

How to conceive implementation strategies that use coordination where it is most relevant and productive? An innovative approach to this challenge was presented by the Global Sustainable Development Report (GSDR)^{xi} written by an Independent Group of Scientists appointed by the UN Secretary-General. The GSDR 2019 recommends implementing the SDGs by selected transformations for sustainable development, identifies six entry points for and four levers of transformation (cf. Figure 1),^{xii} and urgently calls for “strengthening the directionality of science on behalf of a mutually beneficial ‘moon landing’ for humanity and the Earth”.^{xiii} The GSDR 2019 is inspiring also the restructuring of the UN High-Level Political Forum (HLPF) to increase its effectiveness and can thus be seen as an accepted frame in the UN for how sustainability transformations can be achieved.

How do G20 priority commitments and workstreams intersect with the GSDR framework? The table in the Appendix maps the 14 Sustainable Development Sectors put forward by the G20 Action Plan on the 2030 Agenda and the G20 priority commitments in the years 2016 to 2019 as identified in the G20 Compliance Reports^{xiv} against these six entry points and four levers. The mapping clearly shows the G20’s focus on topics related to the lever ‘Economy and finance’. At the same time, it lays bare that the G20 agenda still predominantly follows a siloed approach leading to a quite scattered array of unrelated commitments so that little progress was made towards an integrated implementation of the SDGs and societal resilience. Commendably and of relevance in the COVID-19 context, health has continuously been under the identified priority commitments. However, the 2030 Agenda itself has, revealingly, faded away from the list of identified priority commitments. Yet it is precisely the 2030 Agenda which offers an integrative action perspective on dealing with overlapping and interacting current and future challenges: the COVID-19 virus stems from remote biodiversity hotspots that need to be sufficiently protected (SDG 15, Life on land). Controlling its destructive impacts requires inter alia well equipped and universally accessible health infrastructures and social security systems (SDG 3, Good health and well-being, and SDG 1, No poverty), and international cooperation for emergency relief, especially in developing countries, and a swift collection and exchange of data and information (SDG 17, Partnership for the goals).

Four proposals to restart the G20's contribution to the implementation of the 2030 Agenda amidst the COVID-19 crisis

The G20 as a whole will benefit from refocusing its work on the entry points for and levers of transformation for sustainable development rolled out by the Global Sustainable Development Report. This will make policymaking more effective both in coping with sudden crises that result from 21st century challenges (such as the COVID-19 crisis, weather extremes induced by climate change, or migration) and their interlinked consequences^{xv} and in tackling their underlying root causes. Therefore, our recommendations address (1) the G20's strengths for doing so, (2) its working structures, (3) the increasing importance of scientific cooperation and (4) how to ensure that investment in socio-economic recovery after the COVID-19 crisis also increases resilience for future crises. The proposed restructuring and restart of the G20's contribution to the implementation of the 2030 Agenda could be a collective contribution of the G20 in the run-up to the next High-Level Political Forum at Leaders' level in 2023.

(1) Capitalize on the comparative strengths of the G20 when prioritizing key entry points for and levers of transformation for sustainable development

The comparative strengths of the G20 came to bear in the financial crisis 2008/2009: the ability to agree first on measures to limit its economic fallout and second on some steps in the regulation of banks and financial markets to limit financial risks and illicit financial flows. The G20 acted on the basis of shared concerns and for the global common good. But the average crisis of the 21st century will be more complex than that, as illustrated by the COVID-19 outbreak: preserving the common good will require a better understanding of its complexity. As the 2030 Agenda explains, coordination and cooperation in the G20 will have to reach beyond economic and financial measures and reach out to other areas that are fundamental for societal resilience, to protect the public interest and to ensure inclusion (in labor markets, the financial sector, education and health systems, protection of the environment and the global commons, rule of law and political institutions). Furthermore, the G20 will have to take action to prevent foreseeable crises, such as in the context of climate change. Enabling the G20 to coordinate action in the public interest for coping with complex crises and for preventing them will be paramount.

The G20 should therefore reorient its political agenda following the call for action of the GSDR along all six entry points for sustainable development. Figure 1 shows that such a step can build on and incorporate the priorities of the Saudi and most likely consecutive G20 Presidencies. Doing so would reveal where the G20 needs to act differently and where it needs to do more. **The entry points for and levers of transformation should substitute the 14 Sustainable Development Sectors of the G20 Action Plan on the 2030 Agenda.** Given the heterogeneity of G20 members and the group's proven ability to coordinate economic and financial policies, we consider that of the four levers of transformation mentioned by the GSDR, "Economy and finance" as well as "Science and technology" are most apt for collective action by the G20. Therefore, the G20 should consider to

- relaunch its Action Plan on the 2030 Agenda and restructure it along all entry points for sustainable development and
- focus its contribution to the entry points on the levers "Economy and finance" and "Science and technology".

We illustrate what this new way of working could mean for the first entry point "Human well-being and capabilities", as it includes health and thus options for coping with the COVID-19 pandemic and promoting global health. More specifically, if the G20 were to follow the GSDR recommendations, it should e.g. consider to:

Lever "Economy and finance"

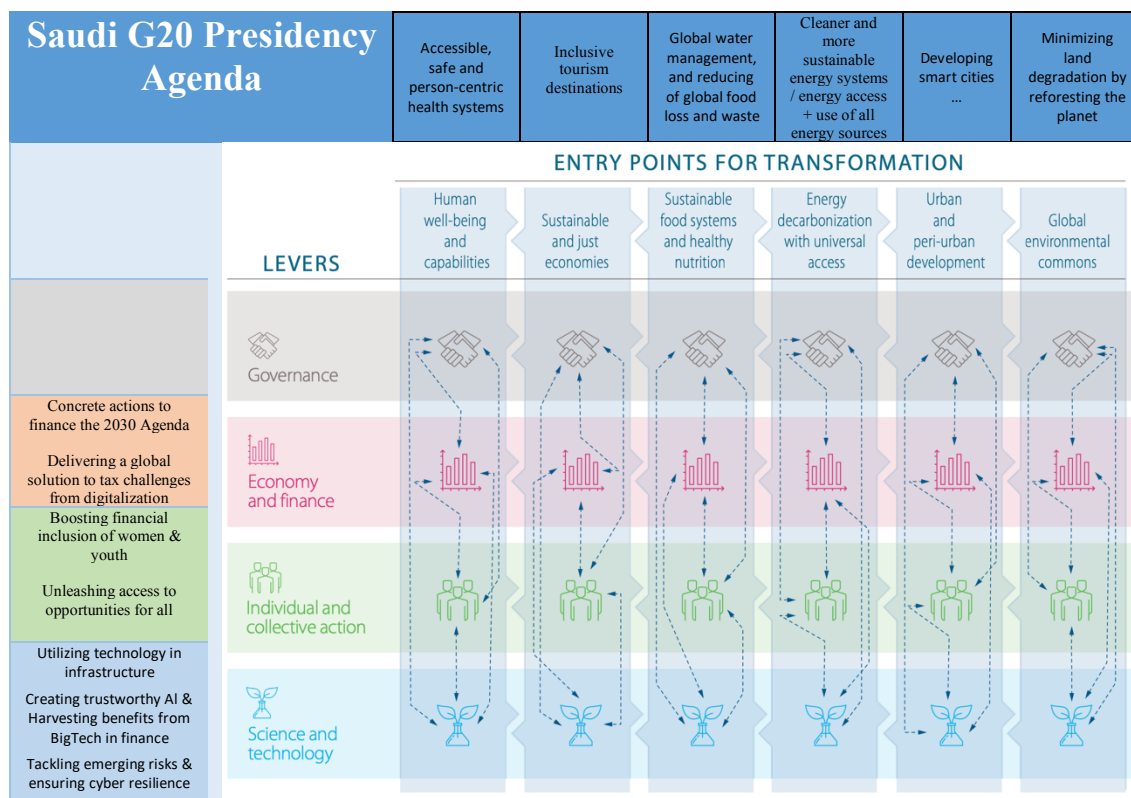
- accelerate agreements and their implementation on taxation (BEPS)^{xvi} and financial regulation to improve domestic resource mobilization and thus the financial means for universal provision of and access to quality services (at least in health, education, water, sanitation, social protection),

- ensure that trade and investment agreements include cross-border cooperation provisions for crises that disrupt value chains and trade flows, to avoid supply problems that affect human health,
- agree that trade and investment agreements need to respect national institutions for public service delivery and restrain commercial competition in these areas,

Lever “Science and technology”

- enhance cooperation in science & technology and direct it towards the provision and protection of services that are fundamental for human-wellbeing and thus for economic activity, including vaccine development (as a follow-up to the Okayama Declaration of G20 Health Ministers in 2019).

Figure 1: The Saudi G20 Presidency Agenda in relation to the entry points for and levers of transformation of sustainable development



Source: Authors’ own compilation on the basis of the Global Sustainable Development Report 2019 (UN 2019b) and the Saudi G20 Presidency’s Agenda (G20 Saudi Secretariat 2019)

(2) Reshape working structures of the G20 in line with its prioritized contributions to the implementation of the 2030 Agenda

The working structure of the G20 has evolved over time and is incrementally reframed under each consecutive presidency. It rests on a complex set of around 30 workstreams that are grouped under either the Sherpa Track or the Finance Track and comprises ministers’ and deputies’ meetings as well as working groups/task forces only partly linked to ministers’ meetings. A mapping of the G20 workstreams under the Saudi Presidency against the GSDR’s entry points for and levers of transformation (Figure 2) clearly shows two features: **First**, the largest cluster of workstreams is related to the lever “Economy and finance”, while all but one of the entry points are at least partly mirrored in quite a number of

workstreams. Not covered are the entry point “Urban and peri-urban development” and the lever “Individual and collective action” (besides the work of the Engagement Groups). Furthermore, workstreams on the one hand are overlapping and on the other hand deal only with (smaller) parts of the entry points and levers. It is particularly striking that the lever “Science and technology” is not dealt with beyond digital economy. **Second** and even more importantly, to successfully address the interlinkages between the entry points and the levers when striving for the necessary transformation the different workstreams need to work hand in hand. However, this turns out particularly difficult as (a) most of the lever-related workstreams belong to the Finance Track while all entry point-related workstreams fall under the Sherpa Track and (b) Finance Track workstreams take an only limited view on impacts of their policy development on the six entry points for transformation while workstreams dealing with these under the Sherpa Track regularly lack key policy levers. **Third**, the Development Working Group which is grouped in the Sherpa Track and not backed-up by ministers’ level meetings is not well positioned to fulfill its original mandate to “act as a coordinating body and policy resource for sustainable development across the G20”.^{xvii}

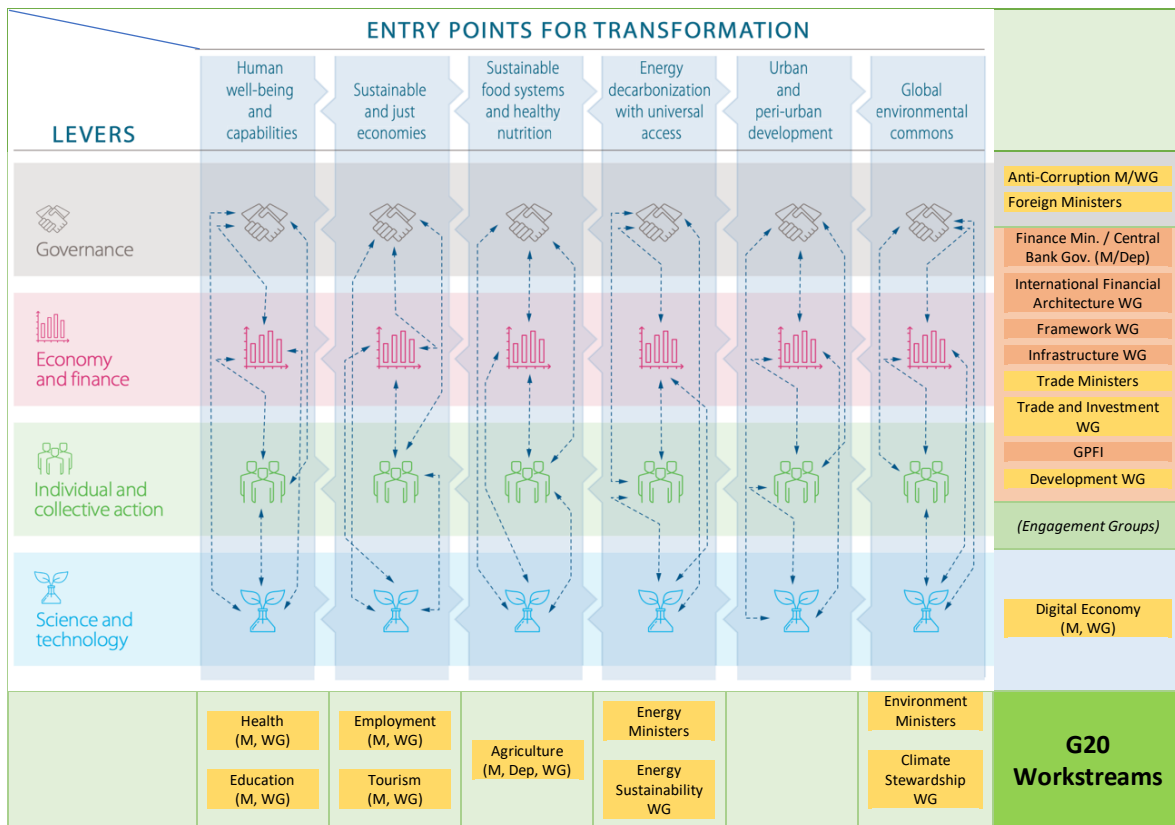
If the G20 wants to substantially contribute to the implementation of the 2030 Agenda and be able to address acute crises like the COVID-19 crisis it needs to review and re-structure its working structures accordingly. This would e.g. allow for systematically dealing with the COVID-19 crisis as an urgent challenge related to the entry points “Human well-being and capabilities” and “Sustainable and just economies”. Here, the G20 is required to make full use of the potential of its workstreams related to the lever “Economy and finance” while keeping a close eye on maximizing co-benefits with the other entry points like “Energy decarbonization” and “Global environmental commons”. At the same time the workstreams related to the entry point “Human well-being and capabilities” need to identify the necessary G20 contributions related to key levers, especially “Science and technology”. Furthermore, a fundamental investment in societal resilience and crisis preparedness needs to encompass also improvements in biodiversity protection and other “Global environmental commons”.

Therefore, G20 workstreams need to come together across both the different entry points and the key levers. The purpose of this is to focus on two specific objectives: (1) engage in coordinating transformative policies in order to reduce negative spillovers and transaction costs, and obtain benefits from cooperation, (2) exchange learning experiences in areas of transformation in order to accelerate effective action at home, and develop collective activities to support non-G20 countries in this process

Specifically, the G20 should consider to:

- re-structure and realign all workstreams to the entry points for and levers of transformation for sustainable development,
- task all workstreams to reorient their work towards the six entry points for transformation, identify and work on the most critical contributions the G20 could deliver, and maximize co-benefits with other entry points and levers,
- establish a working group on the lever “Science and innovation” that strives for the directionality of science for sustainable development, strengthens scientific cooperation among the G20 and facilitates cooperation with non-G20 members, in order to enhance global and local knowledge capacities for sustainable development,
- convene regular bi- or trilateral meetings of different workstreams to address the interfaces and promote joint transformative action,
- set up a dedicated joint structure between the Sherpa and the Finance Track to oversee and steer the G20’s contribution to the 2030 Agenda, building on and refining the work of the Development Working Group which should be re-named as Sustainable Development Working Group.

Figure 2: G20 workstreams in relation to the entry points for and levers of sustainable development



Source: Authors' own compilation on the basis of the Global Sustainable Development Report 2019 (UN 2019) and the G20 workstreams under the Saudi G20 Presidency 2020

(<https://g20.org/en/g20/Pages/events.aspx>) (M=Ministers; Dep=Deputies; WG=Working Group/Task Force; GPMI: Global Partnership for Financial Inclusion; Sherpa Track / Finance Track)

(3) Launch a collective approach on the directionality of science for sustainable development

Societal transformations needed for a sustainable life on Earth will be knowledge intensive, requiring investment in cross-disciplinary research to understand the context-specific processes required. The G20 needs to invest in the next generation of scientists: enabling them to work across disciplines and borders at the science-policy interface is crucial. The G20 can and should do more to foster the directionality of science for sustainable development and enable early career researchers to work in transdisciplinary, transboundary, inclusive and transformative ways and to shape national, regional and global pathways towards sustainability.

To support these transformations, the G20 should consider to:

- **commit 3% of GDP to research funding:** We agree with the GSDR that a global capacity boost for science is needed together with strengthened multidirectional transfers of technologies, capabilities and skills for achieving the SDGs that enfold across and beyond the North-South binary. G20 should provide more opportunities for improved cross-border collaboration. This requires countries to ease visa requirements for researchers,^{xviii} provide funding for international, cross-disciplinary scientific grants and exchange programmes and investment in training for researchers for providing scientific policy advice. Increasing, optimizing, and directing G20

spending on research & development to tackle sustainable development challenges is critical. Concurrently, resources should be also mobilised toward the development and delivering of e-Learning modules that could be distributed globally. Global and fair open science policies are key.

- **adjust G20 work structures to facilitate collaborative, global science to solve global challenges:** With the new G20 workstream on the lever “Science and technology” proposed above the G20 should task its science & technology ministers to ensure its science policies and institutions enable scientists to develop global responses to global challenges as framed by the six entry points for transformation rather than isolated disciplinary or merely national approaches.^{xix} This requires political commitment and a change of framing by the G20. Global science organizations, such as the [International Science Council](#), the [InterAcademyPartnership](#), the [Sustainable Development Solutions Network \(SDSN\)](#) and others are already restructuring their work to better align with the SDGs. The G20 should similarly do so and account in their workstreams for these offerings by science.
- **promote greater diversity in science by supporting scientists’ careers:** The fight against the Covid-19 pandemic shows the power of applying global science to global problems.^{xx} To empower the next generation to do this, we need to strengthen and support young scholars’ organizations. To quote GSDR: “. . . Young scientists often play a central role in mobilizing . . . those ideas through creative science and independent voices, facilitated by networks such as the Global Young Academy and the Major Group on Children and Youth.” The national young academies and the Early Career Researchers Network of Networks in [Future Earth](#) also provide platforms for young scientists to connect. Such networks provide early-career researchers with opportunities to learn from each other, hone their skills and to engage in policy advice through different high level platforms. Universities, policymakers and research funders should increase support for research that is guided by the 2030 Agenda such as sustainability science. Research institutions must change promotion and reward structures to consider interdisciplinary and societal engagement.
- **increase involvement of (young) scientists in SDG policy appraisal systems and in the HLPF:** All scientific disciplines must be committed to work together by looking for interlinkages between them. In addition to including scholars in the development of SDG-compatible transformative national science, technology and innovation policies, international and national SDG appraisal systems should involve all scientific perspectives needed. G20 can lead the way by inviting science incl. think tanks to play a unique role not only in their workstreams but also in the G20 voluntary peer learning mechanism on the 2030 Agenda and their monitoring processes. Furthermore, the G20 and its members should make sure that scientific perspectives are to be heard and included more clearly as part of the UN processes on implementing the 2030 Agenda and support a reform of the HLPF to allow for honest accountability measures that are informed by science, too. The same is true for national implementation and their appraisal systems. Young scholars can help synthesize existing and develop new knowledge, provide advice in national SDG assessments and the elaboration of voluntary national reviews, help improve SDG indicators, and create pioneering and innovative intergenerational partnerships to support evidence-based policymaking.

(4) Fight the COVID-19 pandemic and its aftermath in the spirit of the 2030 Agenda and in a way conducive to achieving the SDGs

The G20 members should – collectively and individually – ensure that both immediate responses to the COVID-19 emergency and action to enable social and economic recovery from it are in line with the principles and objectives of the 2030 Agenda and the goals of the Paris Agreement.

Coordinated action, especially in support of the poorest and the most vulnerable (following the principle of leaving no one behind), is needed in the short term within their own jurisdictions and in support of the countries with least resources to counteract the COVID-19 crisis. With regard to the recovery process after the crisis, it is paramount that the G20 and its members do not return to business as usual but embark on a way into a sustainable future. It is this kind of normative leadership that will strengthen the G20’s global role and its social, economic and political foundations.

Specifically, in 2020 the G20 should commit itself and its members to

- accelerate the implementation of commitments under the Japanese G20 presidency in the area of global health, specifically regarding risk preparedness and strengthening the WHO,
- include new commitments for multilateral support to developing countries in coping with the COVID-19 emergency and in improving their health systems,
- adopt a double-pronged approach in its economic measures and public spending for recovery and link them to implementation of the SDGs and the Paris Agreement, as an effective investment of public resources for these purposes and for reducing vulnerability for further crises,
- make full use of the G20's acquis on sustainable finance and extend it to reshaping the financial system as a whole when designing recovery measures in order to substantially increase global economic and financial as well as societal resilience.

References

Bauer, S., Berger, A., & Iacobuta, G. (2019). With or without you: How the G20 could advance global action towards climate-friendly sustainable development (Briefing Paper 10/2019). Bonn: German Development Institute / Deutsches Institut für Entwicklungspolitik (DIE). <https://www.die-gdi.de/briefing-paper/article/with-or-without-you-how-the-g20-could-advance-global-action-towards-climate-friendly-sustainable-development/>

Editorial (2020). Researchers: show world leaders how to behave in a crisis. *Nature* 580(7801):7. doi: 10.1038/d41586-020-00926-4.

Fischer, R. (2019). The G20 After Osaka: Do Actions Speak Louder Than Words? <https://blogs.die-gdi.de/2019/07/17/the-g20-after-osaka-do-actions-speak-louder-than-words/>

G20 (2016). G20 Action Plan on the 2030 Agenda for Sustainable Development. http://www.g20chn.org/English/Documents/Current/201609/t20160908_3409.html.

G20 (2019a). Osaka Update on the G20 Action Plan on the 2030 Agenda for Sustainable Development. https://www.mofa.go.jp/policy/economy/g20_summit/osaka19/pdf/documents/en/annex_11.pdf

G20 (2019b). Osaka Comprehensive Accountability Report on G20 Development Commitments. https://www.mofa.go.jp/policy/economy/g20_summit/osaka19/pdf/documents/en/annex_13.pdf

G20 (2020). Extraordinary G20 Leaders' Summit: Statement on COVID-19. <http://www.g20.utoronto.ca/2020/2020-g20-statement-0326.html>

G20 Saudi Secretariat (2019). Overview of Saudi Arabia's 2020 G20 Presidency. <https://g20.org/en/g20/Documents/Presidency%20Agenda.pdf>

GYA (Global Young Academy) (2020). Beyond Boundaries: A global message from young scientists on COVID-19. <https://globalyoungacademy.net/publications/beyond-boundaries-a-global-message-from-young-scientists-on-covid-19/>

IAP (InterAcademy Partnership) (2020). Call for global solidarity on COVID-19 pandemic. <http://www.interacademies.org/59487/IAP-Communicu-on-COVID19>

Kloke-Lesch, Adolf. (Forthcoming). The untapped functions of international cooperation in the age of sustainable development. In: Chaturvedi, S., Janus, H., Klingebiel, S., Li, Y., de Mello e Souza, A.,

Sidiropoulos, E. and Wehrmann, D.: The Palgrave Handbook of Development Cooperation for Achieving the 2030 Agenda: Contested Collaboration (forthcoming)

Lyytimäki, J., Primmer, E., Lepenies, R., Jax, K. (2019). [Sustainable development needs comprehensive risk awareness, PEER Policy Brief 2019](#), Partnership for European Environmental Research

Nshemereirwe, C. (2018). Tear down visa barriers that block scholarship. *Nature*, 563 (7729), pp.7-8.

Sachs, J., Schmidt-Traub, G., Mazzucato, M., Messner, D., Nakicenovic, N, & Rockström, J. (2019). Six Transformations to achieve the Sustainable Development Goals. In: nature sustainability, <https://doi.org/10.1038/s41893-019-0352-9>.

TWI2050 - The World in 2050 (2018). Transformations to Achieve the Sustainable Development Goals. Report prepared by The World in 2050 Initiative. International Institute for Applied Systems Analysis (IIASA), Laxenburg, Austria. www.twi2050.org. <http://pure.iiasa.ac.at/15347>

UN (2019a). Gearing up for a decade of action and delivery for sustainable development: political declaration of the Sustainable Development Goals Summit. Resolution adopted by the General Assembly (A/HLPF/2019/L.1).

UN (2019b). Independent Group of Scientists appointed by the Secretary-General. 2019. Global Sustainable Development Report (GSDR) 2019: The Future is Now – Science for Achieving Sustainable Development. https://sustainabledevelopment.un.org/content/documents/24797GSDR_report_2019.pdf.

Appendix

Table: Entry points for and levers of transformation of the Global Sustainable Development Report 2019 and the G20 Agenda

ⁱ This brief represents the personal views of the authors but not necessarily those of their institutions.

ⁱⁱ UN 2019.

ⁱⁱⁱ G20 2016.

^{iv} For monitoring cf. G20 2019a, for the accountability report cf. G20 2019b, and for implementation Bauer et al. 2019; Fischer 2019; Klocke-Lesch forthcoming.

^v UN 2019a.

^{vi} UN 2019a, para 2.

^{vii} UN 2019b

^{viii} UN 2019, para 19.

^{ix} G20 2020.

^x Ibid.

^{xi} UN 2019b.

^{xii} The underlying concept of transformations to sustainable development was first developed by The World in 2050 initiative (www.twi2050.org) and presented in its report “Transformations to Achieve the Sustainable Development Goals” (TWI2050 2018). It was further refined by an article in *Nature Sustainability* (Sachs et al. 2019).

^{xiii} UN 2019b, p. 32.

^{xiv} G20 Research Group 2016ff.

^{xv} Lyytimäki, J., Primmer, E., Lepenies, R., Jax, K. 2019.

^{xvi} The OECD and G20 agreed on an inclusive framework for combatting tax avoidance strategies that exploit gaps and mismatches in tax rules to avoid paying tax. These practices are summarized under the acronym BEPS - Base Erosion and Profit Sharing. 135 countries joined the initiative and the 15 points of the action plan, see <https://www.oecd.org/tax/beps/>

^{xvii} For the mandate of the Development Working Group see Annex A of the G20 Action Plan on the 2030 Agenda (G20 2016).

^{xviii} Nshemereirwe 2018.

^{xix} IAP 2020 and GYA 2020.

^{xx} Editorial 2020.

Table: Entry points for and levers of transformation of the Global Sustainable Development Report 2019 and the G20 Agenda

Entry points for transformation

ENTRY POINTS for transformation (GSDR 2019)	SUSTAINABLE DEVELOPMENT SECTORS (G20 Action Plan)	Evolving „G20 PRIORITY COMMITMENTS“ 2016-2019					The Saudi G20 Presidency's Agenda 2020
		2016	2017	2018	2019	Number	
Human well-being and capabilities	Human Resources Development and Employment	Migration and Refugees	Migration	Development: Early Childhood Development		2016: 1 2017: 2	Accessible, safe and person-centric health systems
	Global Health		Health: Health System Strengthening	Health: Universal Health Coverage		2018: 2 Total: 5	
Sustainable and just economies	Financial Inclusion and Remittances		Macroeconomics: Inclusive Business Ecosystems	Macroeconomics: Inclusive Growth		2016: 1 2017: 1 2018: 3 Total: 5	Boosting financial inclusion of women & youth
	Inclusive business	Employment: Gender		Employment: Skills Development			Inclusive tourism destinations
				Employment: Future of Work			
Sustainable food systems and healthy nutrition	Agriculture, Food Security and Nutrition		Food and Agriculture: Information and Communications Technologies	Food and Agriculture: Sustainable Agriculture		2016: 0 2017: 1 2018: 1 Total: 2	Global water management, and reducing global food loss and waste
Energy decarbonization and universal access	Energy	Energy: Fossil Fuel Subsidies				2016: 2 2017: 1 2018: 1 Total: 4	Cleaner and more sustainable energy systems Energy access and the use of all energy sources
		Energy: Energy Efficiency	Energy: Sustainable Energy	Energy: Cleaner, Flexible and Transparent Systems			
Urban and peri-urban development						Total: 0	Developing smart cities ...
Global environmental commons		Climate Change	Climate Change: Energy and Energy Efficiency	Climate Change		2016: 1 2017: 2 2018: 1 Total: 3	Minimizing land degradation by reforesting the planet
			Environment: Waste Reduction				

Levers of transformation

LEVERS of transformation (GSDR 2019)	SUSTAINABLE DEVELOPMENT SECTORS (G20 Action Plan)	Evolving „G20 PRIORITY COMMITMENTS“					The Saudi G20 Presidency’s Agenda	
		2016	2017	2018	2019	Number	2020	
Governance		2030 Agenda for Sustainable Development	Sustainable Development Goals: Alignment			2016: 3 2017: 2 2018: 0 Total: 5		
	Anti-Corruption	Corruption	Corruption: Resilience					
		Corporate Governance						
Economy and finance	Growth Strategies	Macroeconomics: Growth Policy Tools				2016: 9 2017: 4 2018: 6 Total: 19	Concrete actions to finance the 2030 Agenda	
		Financial Regulation: Financial Sector Reform Agenda	Financial Regulation: Basel III					
		Financial Regulation: Terrorism		Financial Regulation: Technology				
	International Financial Architecture			Reform of the International Financial Institutions: International Monetary Fund				
	Domestic Resource Mobilization	Tax: Base Erosion and Profit Shifting	International Taxation: Base Erosion and Profit Shifting	Financial Regulation: International Taxation				Delivering a global solution to tax challenges from digitalization
		Development: Tax Administration	Tax: Fair and Modern System	Financial Regulation: Tax Administration				
	Trade and Investment	Trade: Anti-protectionism	Trade: Trade and Investment Frameworks	Trade: Reform of the World Trade Organization				
		Trade: E-commerce						
		Trade: Lowering Trade Costs						
		Investment						
Infrastructure			Infrastructure: Infrastructure Investment					
Industrialization								

	Climate Finance and Green Finance						
Individual and collective action			Development: Digital and Financial Literacy			2016: 0 2017: 2 2018: 1 Total: 3	Unleashing access to opportunities for all
			Gender: Access to Labour Markets	Gender: Economic Empowerment			
Science and technology	Innovation	Innovation	Digitalization: Digital Economy	Digital Economy: Data Governance		2016: 2 2017: 1 2018: 1 Total: 4	Utilizing technology in infrastructure
		Technologies and Innovation: Knowledge Diffusion and Technology Transfer					Creating trustworthy AI & Harvesting benefits from BigTech in finance
							Tackling emerging risks & ensuring cyber resilience

Source: Authors' own compilation on the basis of the Global Sustainable Development Report 2019 (UN 2019), the G20 Action Plan on the 2030 Agenda for Sustainable Development (G20 2016), the G20 Compliance Reports (G20 Research Group 2016, 2017, 2018, 2019 (forthcoming) and the Overview of Saudi Arabia's 2020 G20 Presidency (G20 Saudi Secretariat 2019). NB: The table limits itself to the priority commitments as listed by the G20 Compliance Reports as a reasonable proxy indicator of what was perceived as a priority.