

ISO/UNDP PAS 53002:2024-09 (E)

Guidelines for contributing to the United Nations Sustainable Development Goals (SDGs)

Contents		Page
Foreword		v
Introduction		vi
1	Scope	1
2	Normative references	1
3	Terms and definitions	1
4	Understanding external and internal issues and the overall context of the organization	7
4.1	General	7
4.2	External issues	7
4.3	Internal issues	8
5	Interested parties	8
5.1	General	8
5.2	Interested parties that experience impacts	10
5.3	Interested parties that contribute to impacts	10
6	Integration	10
6.1	General	10
6.2	Integration of SDG activities into core business	11
7	Leadership and commitment	11
7.1	General	11
7.2	Principles for responsible business	12
7.3	Innovation	14
7.4	Interested party engagement	15
7.4.1	General	15
7.4.2	Processes for consultation and participation	15
7.4.3	Collaboration and partnerships	17
8	Policy	17
8.1	General	17
8.2	Human rights policy	18
8.3	Equity and justice	18
9	Roles, responsibilities and authorities	19
9.1	General	19
9.2	Governance and oversight	19
10	Planning	20
10.1	General	20
10.2	Determination of legal requirements and other requirements	20
10.3	SDG objectives and planning to achieve them	21
10.3.1	General	21
10.3.2	Alignment and ambition of SDG objectives	22
10.3.3	Setting targets	22
10.3.4	Selecting indicators	22
10.4	Planning of changes	23

11	Support	23
11.1	Resources	23
11.2	Competence	24
11.3	Awareness	25
11.4	Communication	25
11.4.1	General	25
11.4.2	Reporting	26
11.4.3	Limitations of reporting	26
11.4.4	Credibility of reports	27
11.5	Documented information	27
11.5.1	General	27
11.5.2	Creating and updating documented information	27
11.5.3	Control of documented information	27
12	Operation	28
12.1	Operational planning and control	28
12.2	Externally provided processes, products and services	28
12.3	Data management	28
12.3.1	General	28
12.3.2	Data verification and impact assessment	29
12.4	Impacts	29
12.4.1	Determining expected impacts	29
12.4.2	Assessing and prioritizing expected impacts	30
12.4.3	Making choices between options	30
13	Performance evaluation	31
13.1	Monitoring, measurement, analysis and evaluation	31
13.1.1	General	31
13.1.2	Measuring and monitoring impact performance	31
13.2	Internal audit	32
13.2.1	General	32
13.2.2	Internal audit programme	32
13.3	Management review	32
13.3.1	General	32
13.3.2	Management review inputs	33
13.3.3	Management review results	33
14	Improvement	33
14.1	Continual improvement	33
14.2	Deviations from expected impact and corrective action	34
14.2.1	General	34
14.2.2	Resolving complaints, conflicts or disagreements with interested parties	34
	Annex A (informative) Thresholds and allocations	36
	Bibliography	38