

SPANISH STRATEGY FOR
**MULTILATERAL
SUSTAINABLE
DEVELOPMENT POLICY**



GOBIERNO
DE ESPAÑA

MINISTERIO
DE ASUNTOS EXTERIORES, UNIÓN EUROPEA
Y COOPERACIÓN





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FOREWORD

Spain presents this new Strategy for Multilateral Sustainable Development Policy amidst increasing attacks on international law and the values of peace, amidst attacks on dialogue and cooperation between states and on the idea of shared security based on respect for human rights and sustainable development for all. This Strategy seeks to provide a stronger, renewed roadmap for all Spanish Cooperation's work in the multilateral field, strengthening coordination, coherence and impact. It is also a clear commitment to a new global alliance for multilateralism. Faced with calls for a new, confrontational and conflict-based order, this Strategy builds a solid and effective foundation for curbing setbacks in equality and rights. This Strategy provides the foundations needed to strengthen democracy worldwide, protect the planet, jointly tackle climate change and, in short, hasten the achievement of sustainable development goals that challenge the entire international community.

This Strategy has been prepared at a time when multilateralism and the rules-based order are being severely eroded on the international stage. This situation is driven by rising geopolitical tensions and the polarisation and open questioning of global public goods and their financing, including official development assistance. We are facing challenges, the likes of which we have not seen in the last few decades. We are experiencing a head-on attack on democratic values, on the rights of women and girls, on LGBTI people and on international governance. The soundtrack to this situation is a global culture war that stands in contrast to the very values that inspire cooperation principles and sustainable development policies.

In this context of geopolitical, financial, ecological and social transformation, key stakeholders are pulling away from multilateral spaces and there is a basic consensus crisis around sustainable development cooperation, which has led to an increasingly hostile environment for international organisations. Strategic, wide-reaching, multidimensional responses are needed now more than ever, led by actors and countries that are committed to multilateralism and cooperation, such as Spain.

At present, the best way to defend the multilateral development system is through reform, both generally (within the framework of initiatives such as UN80 and the OECD Development Assistance Committee's review process) and at the sectoral level. This requires clearly defined priorities, greater effectiveness and focused efforts to prevent further fragmentation and to increase the system's impact as a whole. Spain hopes to play an active role in this reform process and wants to support a stronger, more strategic and effective multilateral development system.

In the multilateral field, Spanish Cooperation will help achieve an international order that guarantees democracy, human rights, equality, inclusion and, therefore, peace. The foundations will be threefold: the fight against poverty and inequality from a feminist and democratic participation approach; climate justice and protecting the planet; and the fight against hunger and in favour of global health and decent jobs, adopting a rights-based approach.

Within the framework of this Strategy, Spain will work to encourage more inclusive and transparent global governance, leading to resources that are better organised and partnerships that can finance sustainable development and improve its impact. Spain will work to make the multilateral system more efficient and coordinated, so that effective progress can be made towards achieving the 2030 Agenda at a global, regional and local level. Spain will also work to improve coordination and coherence among Spanish Cooperation stakeholders to improve synergies and increase the impact of Spain's multilateral sustainable development cooperation.

We strongly reiterate the basic principles of our cooperation and actions in multilateral relations: to stand with the most disadvantaged people and with future generations in support of sustainable development; to eradicate poverty; the universal and indivisible nature of human rights; democracy, gender equality, children's rights, environmental protection, support and respect for diversity in all its forms and the fight against global inequality.

This Spanish Strategy for Multilateral Sustainable Development Policy expands on Spain's 2025-2028 Foreign Action Strategy and Spanish Cooperation's Master Plan and lays the foundations for the imminent adoption of a new wave of Strategic Partnership Frameworks with multilateral organisations that are central to Spanish Cooperation. The vision and priorities of Spain's feminist cooperation actions are a cross-cutting feature of Spain's strategy, which also advocates for the involvement of civil society in multilateral discussion forums due to the disappearance of civic spaces. This Strategy also makes environmental sustainability, the response to the ecological crisis and climate justice the backbone of all sustainable development policy and multilateral action. The challenges currently facing global governance, the required reform of the multilateral system and the urgent response to the ecological crisis cannot be tackled as separate issues. The climate and ecological emergency is, in itself, a key test of the multilateral system's capacity to coordinate effective, fair and rights-based joint responses. It must be placed at the centre of the debate on reforming and strengthening international cooperation.

This Spanish Strategy for Multilateral Sustainable Development Policy therefore reaffirms Spain's commitment to the values and principles of multilateralism, international cooperation and global solidarity enshrined in the United Nations Charter. This commitment is grounded in the consistent themes of defending peace, the universality of human rights, international law and the shared agenda on sustainable development that cut across Spanish foreign policy. We are also taking a significant qualitative step forward by presenting a detailed analysis of the international context and the current state of multilateral development architecture. This is combined with a clear roadmap to guide Spanish Cooperation's action in the multilateral field at a particularly complex moment in time in which existential challenges to global governance abound.

The overall aim is to intensify our efforts to achieve a fairer, more equal, peaceful and sustainable world. We cannot and will not give up on this vision and pledge.

José Manuel Albares Bueno

Minister for Foreign Affairs, European Union and Cooperation

INTRODUCTION

By adopting this Strategy, the Ministry of Foreign Affairs, European Union and Cooperation fulfils the mandate set out in Law 1/2023 on Cooperation for Sustainable Development and Global Solidarity and included in the Spanish Cooperation Master Plan 2024-2027 to produce a Spanish Strategy for Multilateral Sustainable Development Policy alongside the Ministry of Economy, Trade and Business, and involving relevant government departments.

This Strategy positions Spain in support of an ambitious reform of the United Nations sustainable development system and international financial architecture for development. It prioritises lines of action and partnerships with multilateral stakeholders from a holistic and inclusive perspective. At the same time, it explores the key links between multilateral sustainable development policy and Spain's global commitment to peace, democracy and human rights.

This Strategy takes its rightful place within the strategic planning system of Spanish Cooperation. As regards multilateral action, the strategy's purpose is to identify the elements set out in Law 1/2023 and the Master Plan, within the framework of what is already included in the Foreign Action Strategy. Similarly, it acknowledges the current and future existence of other strategies, both thematic and regional, as well as Strategic Partnership Frameworks (SPFs) and other specific partnership agreements with international organisations, which cover all aspects of working with each organisation. This Strategy seeks to identify the general guidelines and the coherence framework for all the work carried out with multilateral stakeholders. It adopts the principles and objectives of Spanish sustainable development cooperation policy contained in the legislation and the cross-cutting approaches and priorities included in the Master Plan.

Moreover, this Strategy acknowledges the role played by the European Union as a central political, regulatory and financial point of reference for Spain's foreign action and international cooperation policy for sustainable development. Regardless of the accounting criteria, for the statistical purposes of the Organisation for Economic Co-operation and Development's (OECD) Development Assistance Committee (DAC), this document does not consider the European Union's development cooperation policy as a whole to be intrinsically multilateral, given that the European Commission's actions are essentially different in nature from those of multilateral organisations. This Strategy must, however, guide Spain's position—as a Member State that is particularly committed to cooperation and multilateralism—in shaping European policies in multilateral fields relating to sustainable development.

This Strategy does not cover regional or continental integration or cooperation bodies, or international organisations that are geographically key to Spanish Cooperation, such as those in Latin America and the Caribbean, Northern and Sub-Saharan Africa. In line with the Master Plan, regional strategies will be prepared using geographical planning tools, including building and strengthening strategic relationships with regional and sub-regional multilateral organisations in each field.

As this is a sustainable development strategy, it does not focus on humanitarian action. It does, however, fully include the triple humanitarian-sustainable development-peacebuilding nexus. This Strategy acknowledges growing humanitarian requirements and, consequently, the need to urgently address more thoroughly and systematically the synergies and interdependency between sustainable development and humanitarian action policies in the multilateral field and the financing of both. It also includes the cross-cutting approach to peacebuilding found in the Master Plan.

This Strategy not only responds to the Master Plan's stance on urgently contributing to a just and inclusive triple transition worldwide through international cooperation, in this case through multilateral sustainable development policy. It also aims to provide a strategic response to tackling the drop in official development assistance flows announced by several countries. It considers the challenges raised by stakeholders to the key mandates of several multilateral development organisations, particularly with regard to human rights and sustainability approaches and the commitment to equality and diversity. Lastly, this Strategy responds to the demands for greater efficiency and effectiveness, including the UN80 initiative launched by the United Nations Secretary-General.

Within the development financing agenda, this strategy also aims to build a roadmap for implementing the agreements reached in the Sevilla Commitment, the initiatives led or supported by Spain as part of the Sevilla Platform for Action and the Sevilla Plan to Support Multilateralism presented by Spain's Prime Minister at the Fourth International Conference on Financing for Development.

Like others of this kind, there is no time limit on rolling out and delivering the Spanish Strategy for Multilateral Sustainable Development Policy. This strategy is expected to be reviewed in 2030, in light of the extent to which the 2030 Agenda and the Sustainable Development Goals have been fulfilled, as well as the future strategic framework that will replace it.

This Strategy aims to provide an overall, medium-term strategic view of Spain's role in strengthening multilateralism and sustainable development policies worldwide, whilst also providing a clear roadmap for the actions to be taken by all Spanish Cooperation stakeholders.

1.

SPANISH REGULATORY
FRAMEWORK FOR
THE MULTILATERAL
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DEVELOPMENT
COOPERATION SYSTEM

1. SPANISH REGULATORY FRAMEWORK FOR THE MULTILATERAL SUSTAINABLE DEVELOPMENT COOPERATION SYSTEM

The regulatory framework governing Spanish multilateral sustainable development cooperation is essentially set out in Law 1/ 2023 and in the Spanish Cooperation Master Plan 2024 - 2027. This revised framework positions the Spanish cooperation system to address global challenges, putting people and the planet at the very centre of the action. The Law requires Spanish Cooperation to adapt to current international criteria and to create an innovative model for the coming years. At the same time, the Master Plan strengthens Spain's role as an international stakeholder in the field of sustainable development cooperation, aligning its priorities with global agendas and identifying mechanisms to reform the system. This will lead to strong, effective cooperation to address an increasingly complex international system dominated by overlapping crises, alongside a commitment to accelerate fulfilment of the Sustainable Development Goals (SDGs) in the final stretch of the 2030 Agenda in order to build a fairer, more sustainable and peaceful world.

The foregoing is outlined in **Spain's Foreign Action Strategy 2025-2028** as part of Spain's broader commitment to preserve, reform and strengthen the multilateral system. It states that the system should be rules-based and respectful of international law, including international humanitarian law and human rights. System reform is also key to guaranteeing its effectiveness and legitimacy and represents an opportunity to build a more inclusive system for the benefit of the international community as a whole. Moreover, it argues that Spain will firmly and constructively support efforts to modernise global financial architecture for fairer development. In particular, it supports an international financial system with fairer, more inclusive mechanisms that can effectively mobilise more resources for the countries most in need of financial help.

1.1. Law 1/2023 of 20 February on Cooperation for Sustainable Development and Global Solidarity

This Law provides Spanish Cooperation with a regulatory framework and institutional system that are fully integrated into the European Union and Ibero-American multilateral frameworks and into Spain's own foreign action. Similarly, it encourages an in-depth and wide-reaching review of Spanish Cooperation for sustainable development. It pushes a new cooperation model that acts as both public policy and an integral, central and defining element in the government's actions abroad, offering a transformative approach. It includes a pledge to strengthen multilateralism and to actively take part in innovative multilateral partnerships and initiatives, encouraging inclusion, equality, transparency and accountability. This will ensure that nobody is left behind and that all discrimination factors and their interdependency are considered.

Article 1 of the foregoing law describes sustainable development cooperation policy as "setting out the principles, goals, priorities, tools and resources that Spain adopts, as public policy, through its action abroad to coherently and comprehensively contribute to the sustainable development goals set by the United Nations—currently the 2030 Agenda, the Sustainable Development Financing Agenda, the Global Partnership for Ef-

fective Development Cooperation and the Paris Agreement on climate change—, the European Union and multilateral organisations, and Spain’s strategy for international sustainable development”. Spain’s sustainable development cooperation system delivers this policy. In terms of the action it takes in the aforementioned fields, this system includes the Ministry of Foreign Affairs, European Union and Cooperation—acting directly and in partnership with central government as a whole, the state public sector and other bodies in which it plays a role—and autonomous regions and local authorities. The system also includes the governance frameworks and partnerships between these government bodies as part of their respective powers, and with other public, private and social economy figures, including civil society organisations. It therefore covers the “set of activities leading to the transfer of public, material and human resources, which the central government, either on its own or in partnership with private entities, earmarks for these purposes directly or via multilateral organisations”, and “outlines the principles, goals and priorities of international cooperation policy for all Spanish government bodies, and the co-governance and partnership frameworks between these bodies and stakeholders, within the scope of their respective powers”.

1.2. Spanish Cooperation Master Plan 2024-2027

The goals and principles of Spain’s international cooperation policy over a four-year period are outlined in the Master Plan. It seeks to guide Spanish Cooperation’s interventions in the field of sustainable development and global solidarity, using a human rights approach and in keeping with the United Nations 2030 Agenda. Moreover, the Master Plan states that the Spanish Strategy for Multilateral Sustainable Development Policy must be transformative and set out priorities, guidelines and principles that ensure coherence and consistency across the framework of stakeholder partnerships and contributions over the coming years. It also stresses the importance of ensuring the effectiveness, efficiency, quality and progress of multilateral cooperation management. The Plan therefore stipulates that Spanish Cooperation will enhance its institutional and human capacities to play a significant role in its relationship with the United Nations Development System (UNDS), resulting in active, strategic, transformative and ongoing multilateral cooperation with other stakeholders who are part of the multilateral development system.

The Master Plan meticulously addresses the triple social, green and economic transition, outlining where Spanish Cooperation’s efforts will be focused in terms of subject area and geographical priorities. It ensures that cooperation actions are aligned with international commitments, particularly the SDGs. It aims to enhance Spanish Cooperation’s impact using strategic and coordinated planning and calls for the resources assigned to international cooperation of all kinds to be managed transparently and responsibly.

1.3. Spanish Cooperation’s thematic strategies

Over the 2024-2027 period, the Master Plan envisions the drawing up of at least the following thematic strategies: **Feminist Cooperation Strategy, Culture and Development Strategy, Right to Food Strategy - Zero Hunger, Environment and Climate Change Strategy, and the Education for Sustainable Development and Global Citizenship Strategy**. Spanish Cooperation’s existing strategies will be updated, further developing the roadmap for each of the sectoral areas of work at all levels, including the multilateral level.

1.4. Other national policies, plans and strategies with considerable importance in multilateral sustainable development policy

Spain's Sustainable Development Strategy

Spain's Sustainable Development Strategy 2030 is the vehicle used by the Spanish government to deliver the 2030 Agenda, transforming the country's development model into a multi-faceted approach that combines the social, economic, environmental and political fields and has an impact at a global level. The strategy tackles global injustice and the protection of human rights, democratic principles and the planet's sustainability. In doing so, it acknowledges a wide range of global threats, including inequality, human rights violations and the negative impacts of climate change and environmental destruction. It stresses the need for a broad, coordinated response that pushes for a fairer, more equitable and sustainable world order.

Second National Human Rights Plan

Spain's Second National Human Rights Plan (2023-2027) focuses on the guiding principles of universality, indivisibility and interdependence, progressiveness and non-regression, equality for women and men, equal treatment and non-discrimination, universal accessibility, citizen participation, a child-centred approach, environmental protection and intergenerational solidarity. There is a specific strategic objective (SO.1.1.7.) to encourage sustainable development cooperation using a human rights-based approach.

Feminist Foreign Policy

The main objectives and principles of Spain's Feminist Foreign Policy (PEF) are to foster gender equality and female empowerment as distinctive elements of its foreign policy and to support further compliance with Spain's international commitments. These include the 2030 Agenda and SDG 5, which have a gender-equality perspective. Spain's PEF aims to systematically integrate the gender perspective across all foreign policy actions and identifies five key areas for action: a) the Women, Peace and Security Agenda; b) fighting to combat all forms of gender-based violence worldwide; c) effectively and fully including women at all levels of decision-making; d) promoting women's financial rights and empowerment; and e) strengthening the civil, political, social and cultural rights of women and girls. Spain uses several different tools to achieve the PEF's objectives, including sustainable development cooperation. The international cooperation policy is explicitly feminist across the board, including multilateral action. This feminist approach needs to deliver progress in supporting gender mainstreaming at all levels and including specific actions to empower women and girls in all areas of action.

International Climate Financing Strategy

The main objectives of the Climate Financing Strategy are to fulfil Spain's commitments on climate financing and to ensure that Spanish Cooperation is consistent with climate change objectives. Spain has pledged to increase climate financing in developing countries, aiming to mobilise €1.35 billion a year from 2025 onwards. Spain will double its multilateral and bilateral Official Development Assistance (ODA) contributions, so that ODA becomes the single largest element in international climate financing. Increasing financing through Official Development Assistance and other official sustainable development flows in adaptation projects is key. The Ministry of Economy, Trade and Enterprise, the Ministry for Ecological Transition and Demographic Challenge, the Ministry of Foreign Affairs, European Union and Cooperation, the Spanish Agency for International Development Cooperation (AECID) and other government departments will gradually increase their climate

change-related contributions to international financial institutions, United Nations agencies, funds and programmes, and specialised funds.

National Strategy to Combat Desertification

This Strategy was approved in June 2022 and outlines a new framework for desertification-related policies and initiatives. It includes international cooperation commitments with third countries, particularly developing countries, in compliance with the United Nations Convention to Combat Desertification. This Strategy addresses the international perspective to achieving SDG 15.

Humanitarian Action Strategy 2019-2026

The Strategy's objectives include: a) to help save lives, alleviate suffering and protect human dignity in humanitarian crises; b) to respond effectively and in keeping with humanitarian principles to international humanitarian needs; and c) to foster a coherent, high-quality humanitarian response that is aligned with international commitments and focuses on human rights, gender, age and diversity. The Strategy encourages partnerships with the United Nations Office for the Coordination of Humanitarian Affairs (OCHA), the International Committee of the Red Cross and Red Crescent (ICRC) and contributions to the Central Emergency Response Fund (CERF), among others. It also encourages a better, all-round Spanish humanitarian response to crises and coordination with Spanish Cooperation as a whole, respecting its specific characteristics and independence by adopting a humanitarian-development-peace nexus approach. This Strategy (and the new strategy written for the coming years) must therefore be taken into full account when delivering this Spanish Strategy for Multilateral Sustainable Development Policy using the triple nexus approach. The Spanish Cooperation Master Plan 2024-2027 defines this nexus as a cross-cutting element that highlights the importance of coordinated, complementary and coherent sustainable development policies, humanitarian action and peacebuilding, whilst respecting the guiding principles and added value of each field, incorporating them into an integrated strategic vision.

Strategic Plan to Internationalise the Spanish Economy 2025-2027

The plan's aim is to increase the foreign sector's contribution to growth, strengthen economic security and strategic independence and drive investment and the exchange of knowledge, whilst entrenching sustainability and achieving more inclusive growth. The sectoral priorities also include encouraging sustainable global value chains, a green transition that incorporates sustainable mobility, clean technologies and energy, the circular and waste economy, and the water cycle, including in the multilateral field.

1.5. The European perspective

As mentioned in Spain's Foreign Action Strategy 2025-2028, the EU provides the natural framework within which Spain strives for many of its goals, states its position and meets objectives that would otherwise be impossible from a purely national stance. This Strategy acknowledges the European Consensus on Development ("our World, our Dignity, our Future") as the underlying framework for international sustainable development cooperation policy in the European Union and its Member States. It provides, therefore, a clear roadmap for Spain's contribution to the SDGs and for this Spanish Strategy for Multilateral Sustainable Development Policy.

At the same time, this Strategy's objectives include having a stronger impact on defining, guiding and developing the European Union's cooperation policy and monitoring and coordinating it effectively with Spain's multilateral sustainable development actions.

2.

INTERNATIONAL INSTITUTIONAL FRAMEWORK

2. INTERNATIONAL INSTITUTIONAL FRAMEWORK

2.1. Key institutions

2.1.1. The United Nations system

In 2025, the United Nations (UN) marked its 80th anniversary at a time of crisis for multilateralism. The 2030 Agenda, gender equality, fundamental human rights such as sexual and reproductive rights, inclusion, diversity, and the fight against climate change and other environmental crises are all being challenged. Although the UN has continually been modernised and strengthened in light of contemporary global challenges, further urgent reform is now needed. This reform will ensure it can fulfil its mandates and maintain the progress made on various global commitments, despite attacks that seek to erode rules and international cooperation-based global governance.

The United Nations Charter outlines the organisation's purposes, which include maintaining international peace and security, achieving international development cooperation and promoting and encouraging respect for human rights and fundamental freedoms. At the heart of Spain's foreign policy is the promotion of peace, democracy and human rights and sustainable development will continue to be intrinsically linked to these key elements.

In 2015, UN Member States agreed on the 2030 Agenda and the 17 SDGs. They constitute a strategy and a 15-year action plan to benefit people, the planet and prosperity, built around strong sustainable development partnerships. Under the auspices of the United Nations Economic and Social Council (ECOSOC), the High-Level Political Forum on Sustainable Development (HLPF) is held annually to monitor and review progress on delivering the SDGs. Every four years, the HLPF includes a segment for Heads of State and Government, under the direction of the General Assembly.

Also operating under the auspices of ECOSOC, the United Nations Financing for Development Forum is held annually to discuss and assess the progress made on delivering the Addis Ababa Action Agenda (AAAA), the global framework for financing sustainable development. Governments, international organisations, the private sector, civil society and academic stakeholders are all represented. This AAAA was agreed at the Third International Conference on Financing for Development in 2015, which was preceded by the Monterrey (2002) and Doha (2008) conferences. This process continued with the Fourth International Conference on Financing for Development, held in Seville in 2025, at which the Sevilla Commitment was adopted by consensus. This conference laid down a clear roadmap for renewing the global financing for sustainable development framework in order to mobilise public and private policies and resources in support of the SDGs.

Promoting the United Nations Resident Coordinator system to lead UN Country Teams in Member States has been key to improving coordination between agencies, funds and programmes. The Special Purpose Trust Fund (SPTF) was set up in 2018 to finance the reform of the United Nations Development System (UNDS). The previously created Joint SDG Fund also contributes significantly to this process and is explained in section 2.2. Spanish Cooperation has been making direct voluntary contributions to the SPTF since 2023.

In September 2024, a Pact for the Future was adopted by consensus at the United Nations Summit of the Future. The pact includes a Declaration on Future Generations and a Global Digital Compact, which seek to bridge the digital divide and strengthen governance of emerging technologies, including AI. Since the start of 2025, however, the UN has been engulfed in uncertainty, as has the international community itself. On 12 March 2025, UN Secretary-General Guterres announced the launch of the UN80 initiative to present proposals to Member States in three key areas: improving efficiency in the organisation's operations; an in-depth review and streamlining of the mandates granted by Member States to the United Nations, which have increased significantly in recent years; and a strategic analysis of potential structural changes, including a possible restructuring of the institution and the agencies, funds and programmes within the United Nations Development System.

2.1.2. G20

The G20 forum's main objective is to coordinate policies between members to achieve global economic stability and sustainable growth. Spain has been a permanent G20 guest since 2010. The G20 focuses on economic and financial issues, such as macroeconomic policy coordination, international financial system reform, better financial regulations and promoting international trade, but it also tackles other issues linked to sustainable development, like climate change, food security, global health and gender equality. It is common for each presidency to prioritise certain issues to help deliver progress on the multilateral agenda.

For Spain and the purposes of this Strategy, the **G20 Development Working Group (DWG)** is particularly relevant. This group encourages dialogue on sustainable development and addresses global development challenges. The DWG works closely with several international organisations, such as the World Bank, the International Monetary Fund (IMF), the OECD and the UN (with the UNDP and OECD serving as secretariat for the Group). The Sherpa Track also includes Working Groups on Agriculture, Disaster Risk Reduction, Environment and Climate Sustainability, and Women's Empowerment. The Working Groups in the Finance Track are the International Financial Architecture Working Group (IFAWG), the Financial Work Group (FWG) and the Sustainable Finance Work Group (SFWG).

The 2020 agreement between the G20 and the Paris Club to create the **Common Framework for Debt Treatments** is a good example of the G20's work. The aim is to work together and cooperate on debt treatment for low-income countries. The countries that are eligible to apply for debt treatment under this framework benefited from the G20 Debt Service Suspension Initiative. One of the agreements included in the Sevilla Commitment is a mandate to the G20 to strengthen the Common Framework beyond the aforementioned initiative, making it a more predictable, organised and coordinated tool.

The Global Alliance Against Hunger and Poverty has been launched more recently, proposed by the Brazilian presidency in 2024 and co-chaired by Spain. Its aim is to accelerate efforts to eradicate poverty, improve food security, promote inclusive growth, encourage investment in agriculture and foster sustainability in the most critical regions.

2.1.3. International financial institutions and global economic governance

The World Bank Group

The Group finances infrastructure projects that are crucial for economic and social development. It also funds health, education, agriculture and drinking water programmes to improve quality of life in developing countries. It offers technical advice and shares knowledge and best practice to help countries develop effective and sus-

tainable policies. The Group currently comprises the International Bank for Reconstruction and Development, which lends to middle-income countries, the International Development Association, which centres on low-income countries, providing loans and grant support, the International Finance Corporation, which supports private sector development, the Multilateral Investment Guarantee Agency, which provides guarantees against risks, and the International Centre for Settlement of Investment Disputes, which resolves disputes between investors and States. Alongside the other multilateral banks, the Group is undergoing a process to transform its mission and vision and its financial and operational models to adapt to new global challenges and the funding gap for implementing the SDGs.

Spain works directly with the World Bank by contributing to institutions, co-financing operations, and by contributing to financial arrangements that are managed and administered by the World Bank. It pledges to use these funds for the agreed aims and objectives, adopting the highest standards of trust, transparency and accountability. Spain is represented on the Board of Governors, which is the World Bank's decision-making body. Spain is also represented at the Executive Director level and currently shares a seat with Mexico, Guatemala, El Salvador, Honduras, Nicaragua and Costa Rica, with the chair alternating between Mexico and Spain.

The International Monetary Fund (IMF)

The IMF's mandate is to promote global macroeconomic and financial stability and to offer economic policy advice and capacity-development assistance. To this end, the IMF has three critical missions: to further international monetary cooperation, to encourage the expansion of international trade and economic growth, and to discourage policies that would harm prosperity.

The IMF continues to play a central role in developing countries by providing financial assistance, economic advice and technical assistance to stabilise their economies and foster sustainable growth. The IMF lends support to these countries to deal with financial crises, implement economic reforms and develop their administrative capacities. The IMF has developed specific vehicles to tackle the needs of the most vulnerable countries, such as the Poverty Reduction and Growth Trust (PRGT) and the Resilience and Sustainability Trust (RST). The PRGT provides concessional financing to low-income countries, helping to stabilise their economies and catalyse additional financing. The RST complements the IMF's other tools by offering longer-term financing to both low-income and vulnerable middle-income countries so that they can address more structural global challenges, such as climate change and pandemic preparedness, supporting resilient and sustainable growth.

Other multilateral development banks

Spain is a member of and works closely with several undeniably significant regional and international financial institutions, such as the European Investment Bank (EIB), the European Bank for Reconstruction and Development (EBRD), the Council of Europe Development Bank (CEB), the Inter-American Development Bank (IDB), the Asian Development Bank (ADB), the African Development Bank (AfDB), the Development Bank of Latin America and the Caribbean —formerly known as the Andean Development Corporation or CAF— and the Central American Bank for Economic Integration (CABEI).

The World Trade Organisation

International trade propels sustainable development, as it can help countries to develop and can finance the SDGs by contributing to economic growth and poverty reduction. It is, therefore, one of the areas addressed by the financing for development agenda. Since the 2008 financial crisis, however, trade has slowed and expansion has been patchy, leaving many developing countries outside the world's trading and other systems, which

rely heavily on the export of primary products. In light of increasing protectionist policies, tensions have also escalated. In view of these challenges, proposals have emerged to improve market access and trade integration, to strengthen the multilateral system and prevent its fragmentation and to promote Aid for Trade initiatives.

2.1.4. The Organisation for Economic Co-operation and Development (OECD)

The OECD works to build public policies that better lives, operating in a number of different fields. The organisation supports its member states, encourages them to work together and with other international organisations and stakeholders and encourages sustainable development. The organisation's aim is to find solutions to the challenges of inclusive and fair economic growth and to encourage sustainability by supporting multilateral cooperation in the fields of trade, taxation, energy, the environment, agriculture and fisheries, consumption, social and employment policies, and health.

The OECD's **Development Co-operation Directorate** (DCD) provides data, analysis and advice on development co-operation and finance. Its main areas of work include peer reviews and supporting the work of expert groups on development data, outcomes and evaluation. It also encourages best practice in development policy by forming strategic partnerships with key global stakeholders. The DCD interacts with members through the **Development Assistance Committee** (DAC) and a number of specialised networks. This committee is a forum of countries that meet to discuss, coordinate and evaluate ODA efforts, helping to build global development architecture. It monitors development financing, analyses and prepares guidelines on development co-operation policies and encourages the exchange of good practice, also undertaking peer reviews.

The **OECD's Development Centre** offers a forum for OECD countries and non-OECD developing countries to exchange ideas, knowledge and experiences on sustainable development policies and make policy recommendations on key development issues. The centre also encourages the use of indicators in key areas, such as social protection and gender equality, and promotes networks between development stakeholders.

The OECD also hosts a number of entities, which are not part of the organisation itself, but play a key role in multilateral sustainable development policies, such as the Multilateral Performance Network known as **MO-PAN** (see the section on evaluation), the Blue Dot Network (sustainable certification for infrastructure projects) and the International Forum on TOSSD, of which Spain is a member. The concept of **Total Official Support for Sustainable Development (TOSSD)** is important within the context of development financing. It is an international standard for measuring all resources that have an impact on the achievement of the SDGs in developing countries. It is designed to monitor all official resources (not just ODA) reaching developing countries for their sustainable development, and also private resources mobilised through official channels and contributions to international public goods. In the field of tax, the Base Erosion and Profit Shifting (BEPS) initiative seeks to produce an agreed package of international tax rules to address and protect tax bases. It offers predictability and legal certainty, avoiding double taxation and unjustified compliance charges or restrictions on legitimate cross-border activities. The Global Initiative for Fiscal Transparency is also noteworthy.

Lastly, it is worth mentioning the potential of the OECD's foreign and global relations for development, using diplomatic resources with non-member countries and strengthened relations with the United Nations system. As a result of the organisation's review process, an important window of opportunity has emerged.

2.2. Global funds

Global funds have become a key tool in multilateral cooperation. They are designed to tackle specific challenges worldwide by mobilising resources, coordinating international efforts and accomplishing goals effectively. These financial vehicles unite multiple donors, including governments, international organisations, companies and civil society to finance programmes and projects that address complex issues, such as health, sustainable development, climate change, environmental destruction and poverty reduction. When deciding how to allocate resources to United Nations agencies, funds and programmes and/or to the most strategic, vertical funds for Spanish Cooperation, preference will be given to those that best align with Spain's strategic priorities, adding value and impact to sustainable development and ensuring greater success, efficiency, coherence and capacity for participation.

Global funds are particularly appealing as multilateral cooperation tools, as they can mobilise financial resources for specific issues and they have well-planned, results-oriented and easily transferable communication campaigns. By focusing on specific issues, global funds can be more specialised. They offer a more targeted use of resources, which leads to more effective interventions and solutions that adapt better to local challenges. These funds can also adopt innovative and agile project-funding and management techniques, adapting swiftly to emerging and changing needs, which is an essential skill in a constantly evolving world. Global funds have more straightforward governance structures that are donor-friendly and a wider range of stakeholders involved. They involve member countries, implementing entities and civil society, creating a unique space for dialogue on a specific issue.

One example is the **UN Joint SDG Fund**, which mobilises resources and supports integrated policies and strategic financing to tackle economic, social and environmental challenges in a holistic way. The UN Secretary-General sees the fund as a key tool for reforming the sustainable development system and the means for providing Resident Coordinators with the financial muscle needed to ensure that a new generation of UN country teams are better equipped to implement the 2030 Agenda. The aim is to transform approaches to development and focus on scalable, sustainable solutions that can be reproduced in different contexts. The Joint Fund's 2023-2026 Strategy is aligned with the six transitions identified at the SDG Summit to leverage change, as they can have a catalytic and multiplier effect on all SDGs. The six transitions are i) climate change, biodiversity loss and pollution; ii) transforming food systems; iii) shifting the energy mix, addressing energy access and affordability; iv) the digital divide, connectivity and transformation; v) transforming education and digital skills for the labour market; and vi) decent jobs and universal social protection. The structure supports a multiplier effect across several SDGs and involves inter-agency initiatives. Since it was set up, Spain has been one of the main contributors to this fund.

There is also a wide range of global funds covering various issues. The most prominent are the health and climate funds. In the field of health, the **Global Fund to Fight AIDS, Tuberculosis and Malaria** stands out. It works with governments and civil society to defeat the three aforementioned diseases and ensure stronger health systems. **GAVI, the Vaccine Alliance** supports vaccination in low-income countries. The **Pandemic Fund** finances initiatives to strengthen pandemic prevention and preparedness. The **Coalition for Epidemic Preparedness Innovations (CEPI)** funds research into rapid responses to epidemic outbreaks and **UNITAID** promotes research that ensures vaccines and medicines are made available in developing countries.

In terms of the climate, important funds include the **Financial Mechanism of the United Nations Framework Convention on Climate Change (UNFCCC)**, which currently operates through three operational entities, the **Green Climate Fund (GCF)** and the **Global Environment Facility (GEF)**, which also addresses other global environmental challenges such as biodiversity loss and pollution. The **Fund for Responding to Loss and Dam-**

age (FRLD), which was set up in 2023 to support developing countries that are particularly vulnerable to the impacts of climate change, is also important. Spain also supports the **Adaptation Fund**, the **Least Developed Countries Fund** and the **Special Climate Change Fund**, which finance programmes and projects helping developing countries adapt to new climate circumstances. Moreover, the **Climate Investment Funds (CIF)** were created in 2008 and are managed by the World Bank. They support projects by the main multilateral development banks to foster low-carbon and climate-resilient economic growth in developing countries.

The following funds are hosted by the World Bank and work on other issues and in other sectors that are a priority for Spain: the **Global Partnership for Education (GPE)** ensures a quality education in developing countries, particularly those that are conflict-afflicted and fragile; and the **Global Agriculture and Food Security Programme (GAFSP)** improves food security and livelihoods in low-income countries by financing sustainable farming projects.

There is also a wide range of specific funds, such as the Global Financing Facility (GFF), which supports maternal and child health, the Global Concessional Financing Facility (GCFF), which supports middle-income countries hosting large numbers of refugees, and the Sanitation and Water for All partnership hosted by UNICEF, which helps improve access to safe drinking water and sanitation.

This list is in no way exhaustive, but it does include some of the financial mechanisms that Spanish Cooperation works with and/or is in dialogue with. By taking part in these funds, we are at the forefront of effective, creative solutions to complex problems, adopting innovative and agile approaches.

2.3. International agreements and reference frameworks

This Strategy is based on the following main international agreements and reference frameworks:

2.3.1. International human rights law

Spain has excelled in its commitment to international human rights law. A human rights approach has traditionally been incorporated into its foreign and international cooperation policy, both in bilateral development cooperation and in multilateral sustainable development policy, and is considered by Spain to be an area of great importance within the framework of this Strategy as well. The current Spanish Cooperation Master Plan once again demonstrates how the human rights approach essentially cuts across all its actions. The international human rights legal framework is based on a number of international treaties, conventions and agreements that lay down specific obligations on the States that ratify them, most notably the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights.

2.3.2 The 2030 Agenda and the financing for sustainable development agenda

The UN General Assembly adopted the 2030 Agenda in 2015. It sets out 17 Sustainable Development Goals with 169 integrated and indivisible targets covering economic, social and environmental issues to be achieved by 2030. Spain has already produced three Voluntary National Reviews accounting for the progress it has made towards achieving these goals. The 2025 SDG report states that only 35% of global targets are on track to be met or are making moderate progress, 47% show insufficient progress and 18% are regressing compared to the 2015 baseline. Two-thirds of SDGs are at risk unless efforts are urgently increased by 2030.

The sustainable development financing agenda is a detailed framework aligning financial flows and economic, fiscal, trade, debt and development cooperation policies, amongst others, with fulfilment of the SDGs. This agenda identifies various financing methods and sources, including domestic and international investment, development cooperation, trade and technology. It highlights the importance of creating environments that are favourable to sustainable development and the need to better mobilise domestic resources by reforming the tax system and preventing tax evasion. The agenda acknowledges the private sector's crucial role in financing development and it highlights the importance of meeting ODA commitments, including allocating 0.7% of gross national income to ODA, and 0.15% to 0.20% for the least developed countries.

The Fourth International Conference on Financing for Development was held in Spain (2025) and approved a new financing for development framework, driving the policies and resources needed to achieve the SDGs five years before the 2030 Agenda concludes. Some of the main outcomes of the Sevilla Commitment are as follows:

1. A fairer tax system. This includes a pledge to further mobilise domestic resources (the document includes a call to technical and financial partners to double their support for mobilising domestic resources in developing countries aiming to increase the tax to GDP ratio, particularly those seeking to raise this percentage to at least 15%, as well as promises to tax the super-rich and digitalise tax departments), to combat tax evasion (greater transparency and exchange of information by strengthening national beneficial ownership registers and having a centralised public database for country-by-country reporting) and to support countries that commit to a 2% annual increase in social protection system coverage.
2. Putting developing countries centre stage. This involves greater ownership, use of national platforms (such as the Integrated National Financing Frameworks or INFFs, which Spain has been supporting) and maximising the potential of public development banks.
3. Impact investment. Tools will be used to support private investment (more effective use of blended finance, improving the regulatory environment, technical capacity-building, risk mitigation using local currency, insurance, guarantees), pushing the effectiveness agenda (results-oriented and avoiding aid fragmentation) and supporting the social and solidarity economy.
4. Renewing the commitment to ODA targets, both the 0.7% target and its concessional nature, recognising its catalytic role. In terms of governance, supporting a review of the Development Assistance Committee and greater coordination between the OECD and the United Nations.
5. Progress towards a multidimensional approach to development, which encourages the use of measures other than GDP with regard to access to development finance to capture inequality gaps and environmental vulnerabilities. Increased support for TOSSD, which measures total financing flows to help achieve the SDGs, and for the gradual grading of developing countries when accessing international cooperation funds.
6. Debt sustainability. A global debt data registry, debtors' club, working group on responsible borrowing principles, debt service suspension clauses, debt swaps, improved Common Framework. This point also includes the launch of an inter-governmental process to recommend improvements to the debt restructuring architecture (including annual dialogue between the United Nations and the Paris Club).
7. Steps towards international financial architecture reform. The need to improve the representation of developing countries is recognised, but this is left to the governing bodies of the international financial institutions. The text encourages the IMF to adopt a playbook to strengthen the role of special drawing rights during crises and shocks, and supports rechannelling, including through multilateral development banks. It also includes the objective of expanding and optimising, mentioning the potential to triple the lending capacity of these banks, and encourages collaboration with credit rating agencies to help reduce the cost of capital in developing countries.

8. Strengthening the localization of financing. The text explicitly acknowledges the need to strengthen financing for sub-national entities and multi-level partnerships within territories to ensure the SDGs are achieved.
9. A more cross-cutting and substantive declaration of the gender perspective in the financing agenda (explicit recognition of rights, of the feminization of poverty and the care economy, and a stronger commitment to eliminate violence against women), with specific actions in the fields of taxation, private financing, trade, economic governance, science, innovation and technology and data.
10. Greater monitoring. The role of the ECOSOC Forum on Financing for Development is strengthened to ensure more regular, detailed (by issue) and better coordinated reporting with international financial institutions.

2.3.3. Global Partnership for Effective Development Cooperation (GPEDC)

The GPEDC is an international platform for driving development cooperation effectiveness. It promotes inclusive, tangible results-based partnerships using a collaborative, multi-stakeholder approach. The GPEDC brings together governments, civil society, the private sector and international organisations to ensure that resources allocated to development are used efficiently and effectively, helping reduce poverty and supporting sustainable development globally. It is based on the following principles: ownership by developing countries (they lead their own sustainable development processes); results-oriented (tangible, sustainable results with ongoing impact assessment); multi-stakeholder inclusion; and transparency and mutual accountability.

2.3.4. United Nations Conventions on Climate Change, Biological Diversity and Desertification: the Paris Agreement, the Kunming-Montreal Global Biodiversity Framework and the United Nations Convention to Combat Desertification

The Paris Agreement was adopted in December 2015 and is a landmark in the multilateral process. This binding agreement brings all countries together for the first time around a shared issue to make ambitious efforts to combat climate change and adapt to its effects. The Agreement uses an ambitious action tool, which requires countries to regularly review the progress they have made towards established long-term goals and to adopt measures to close existing gaps. At the 2023 Dubai Climate Summit, and in response to this ambitious action tool, countries agreed to phase out fossil fuels, triple renewable energy and double energy efficiency from 2023 to 2030. At COP 30, held in Belém (Brazil) in 2025, adaptation finance was one of the central issues. There was a call to increase efforts to triple adaptation finance by 2035, paying particular attention to developing countries and the most vulnerable states.

The Kunming-Montreal Global Biodiversity Framework is a milestone in the fight against biodiversity loss and ecosystem destruction. It also helps raise awareness internationally about this environmental crisis. The framework was adopted in 2022 during COP15 to the United Nations Convention on Biological Diversity (CBD). The framework includes four long-term goals (2050) focused on protecting and using biodiversity sustainably, accessing genetic resources and sharing the benefits they generate fairly and equitably, and financing all necessary measures to promote biodiversity.

Alongside the climate and biodiversity conventions, the United Nations Convention to Combat Desertification is one of the three cornerstones of the multilateral environmental framework to come out of the Rio Summit. The convention aims to combat desertification, mitigate the effects of drought and encourage sustainable land management, focusing on the most vulnerable countries. At COP 16 of the Convention, which was held

in 2024, the commitment to land degradation neutrality was reiterated. New land restoration targets were put forward and financing and technical cooperation tools were strengthened. The links between land degradation, climate change, biodiversity loss, food security and forced displacement were also outlined.

2.3.5. The Grand Bargain

The Grand Bargain was adopted at the First World Humanitarian Summit held in Istanbul in 2016 to help improve the efficiency and effectiveness of humanitarian action. It involves some of the world's biggest donors and stakeholders and includes a number of commitments: to channel at least 25% of humanitarian aid directly to local and national organisations to strengthen their response capacity; to reduce bureaucracy and simplify administrative procedures; to enhance the transparency of financial flows and accountability; to provide more flexible and predictable funding to enable long-term planning and a more agile response to crises and; to increase coordination and collaboration between donors, UN agencies and NGOs. These commitments are key to enhancing the triple nexus approach and reforming the development financing agenda, which is at the centre of this Strategy.

2.3.6. Other international agreements, frameworks and initiatives on specific challenges

The international community is also tackling new challenges through various initiatives and agreements to address particularly sensitive global issues within the framework of the Sustainable Development Goals. These agreements seek to promote international cooperation, define clear multilateral standards and procedures, and ensure that countries pledge to adopt effective measures to address shared challenges as part of protecting global public goods. The following agreements are the most relevant in terms of delivering this Strategy:

- The **Sendai Framework for Disaster Risk Reduction 2015-2030** is an international agreement adopted at the Third UN World Conference on Disaster Risk Reduction. Both the Sendai Framework and the Santiago Network advise on reducing disaster risk and loss of life, livelihoods, health and the economic, physical, social, cultural and environmental assets of individuals, businesses, communities and countries. As disasters can seriously impact the sustainable development of states, coherent policy frameworks ensure delivery of the Sendai Framework and the SDGs.
- The International Labour Organisation (ILO) has played a key role in setting standards promoting **decent jobs**. These standards focus on ensuring decent working conditions, social security coverage, equal opportunities and respect for fundamental employment rights. The ILO's Convention 169 on **indigenous peoples** is the main international legal instrument protecting the rights of these peoples, including recognising their identity, culture and lands, and their participation in decisions that affect them. This convention sets out the obligation to consult with these peoples in a prior, free and informed manner before approving projects or measures that affect their territories and resources. The United Nations Declaration on the Rights of Indigenous Peoples (2007) also reinforces these rights at a global level.
- The Global Compacts on Migration and Refugees, adopted in 2018, are central international agreements on human mobility. They are not binding, but they do offer guidance for global policies on human mobility. The Global Compact for Safe, Orderly and Regular Migration is a landmark agreement covering international cooperation on migration governance and the protection of migrants. The Compact is underpinned by the assumption that migration is a multidimensional reality that cannot be addressed by a single area of government policy. Spain has taken part in the Compact's regional reviews and will be part of the global re-

view, which is expected to take place in 2026. Based on the 1951 Refugee Convention, the Global Compact on Refugees seeks fair responsibility-sharing and greater solidarity among countries, encouraging refugee integration and support for host communities.

- The Guiding Principles on Internal Displacement (1998) advocate for the protection of people displaced within their own countries, reminding governments of their responsibility to provide support at all stages of displacement. The 1954 Convention relating to the Status of Stateless Persons protects people without nationality, guaranteeing essential rights, such as access to education, employment and naturalisation.
- The UN's New Urban Agenda is a global benchmark in sustainable urban development and was approved at the Habitat III Conference in Quito (2016).

3.

THE GLOBAL GOVERNANCE CHALLENGE IN A CHANGING WORLD AND THE KEY AREAS OF SPAIN'S RESPONSE

3. THE GLOBAL GOVERNANCE CHALLENGE IN A CHANGING WORLD AND THE KEY AREAS OF SPAIN'S RESPONSE

In recent times, we have seen crises that are unprecedented in both number and intensity and the world needs more, not less, cooperation. It is Spain's unwavering belief that international development cooperation is key to eradicating extreme poverty and promoting inclusive, sustainable human development, demonstrating responsibility in the face of shared challenges. This commitment is underpinned by the conviction that investing in safer, more prosperous, stable and cohesive societies has a clear impact on both the societies in partner countries and on the well-being of Spanish citizens. This filters down on a multilateral level as a comprehensive, three-pronged strategy: preserving the progress made, reforming existing structures and strengthening global action mechanisms to respond to present and future challenges.

There are primary challenges that must undoubtedly be tackled urgently within existing multilateral frameworks. These essentially include the fight against poverty and inequality, environmental crises—including the climate emergency— food and nutrition security, global health and the right to education. Moreover, increasing humanitarian needs require us to delve deeper into the triple-nexus approach (humanitarian-development-peace) now more than ever and to focus on prevention, capacity-building and resilience.

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The Global Humanitarian Overview 2025 estimates that 305 million people around the world will require aid as a result of war, climate emergencies and other issues. This means that 3.7% of the world's population is displaced due to violence, conflict, human rights violations or climate change. Furthermore, the World Bank states that by 2030, an estimated 59% of the world's extremely poor will live in fragile, conflict-afflicted and/or violent countries. These and other data show that humanitarian crises are worsening. We need to reflect on how to provide a multidimensional response that includes financing both immediate or short-term and also longer-term investments.

In recent years, we have also seen an increase in human mobility, both between geographical areas with differing economic development levels and between countries within the same region or continent. This increase has been driven by factors such as instability, conflict, poverty, inequality and the effects of the environmental crisis, primarily the climate emergency. Migration and asylum systems are under strain and a growing number of people globally find themselves severely vulnerable. The 2030 Agenda highlights migration as a possible driver of sustainable development, benefiting both migrants and host communities, as well as countries of origin. When accompanied by appropriate public policy, migration can contribute significantly to sustainable development. It adds skills, expands the workforce, making social security systems more sustainable by increasing contributor numbers and reducing social protection costs, it fosters cultural diversity and has a positive impact on countries of origin through the transfer of knowledge and financial resources. Diasporas play a central role in fostering cooperation and sustainable development in their countries of origin and can act as agents of change and development by transferring knowledge and remittance fundraising. Both the Addis Ababa and Sevilla Conferences on Financing for Development highlighted the importance of remittances made by migrants as a source of financing for development in their countries of origin. A call was made to reduce the

costs of sending money and to encourage a more productive use of this money, such as saving or investing it in businesses or sustainable development projects.

ODA is facing severe cuts, however, and this is having a profound impact on multilateral organisations. There is a clear risk that the system's resilience will be further undermined. Increasing conflicts, natural disasters and the need to manage global public goods in a highly interconnected and populated world mean that the humanitarian impact is particularly serious.

Spain wants to establish itself as an ambitious, stable, coherent and influential development and humanitarian stakeholder. One that is ready to write a new sustainable development narrative, keeping the fight against poverty as a core objective, but moving from an aid-centred rationale to one of sustainable development partnerships. Spain hopes to develop more horizontal relationships with all kinds of partners, based on dialogue, listening, common objectives and joint actions to help achieve them. Spain will, therefore, increase its budgetary commitments to ODA, prioritising quality and predictability. It will update its own cooperation system, committing to more strategic cooperation that can generate a bigger impact and greater prosperity and well-being for all people.

As mentioned in the Sevilla Plan to Support Multilateralism, Spain will work on reforming existing organisations and also on the multilateral architecture as a whole to tackle the structural problems affecting it. This work will be based on four guiding principles: 1) Efficiency: cutting out duplication and overlapping mandates and structures, creating greater synergies and more agile and coherent partnerships; 2) Representation: enabling all countries to be heard and take part in global governance and encouraging gender balance in leadership roles; 3) Transparency: supporting clear accountability mechanisms, access to information and ongoing evaluation to strengthen mutual trust and raise awareness of international organisations' work among citizens; and 4) Inclusivity: stimulate participation by civil society, the private sector, the scientific community, experts and sub-national stakeholders, ensuring open multilateralism that is grounded in reality.

To this end, Spain will ramp up its active and proactive role within the United Nations with regard to sustainable development policies. It will further its role as a facilitator of spaces for dialogue and consensus-building in shared strategies that bolster solid and effective multilateralism. We must continue to take part in the debate on meeting and financing the SDGs and the geostrategic importance of sustainable development cooperation based on public policy dialogue, alignment, ownership, human rights and environmental sustainability.

At the Fourth International Conference on Financing for Development (2025), Spain presented a number of specific initiatives within the framework of the Sevilla Platform for Action:

- The "Towards a Renewed Health Ecosystem" initiative sees Spain leading a large coalition of countries and international and regional organisations. This initiative promotes universal health coverage, greater alignment between international health financing and national priorities, the mobilisation of domestic resources and the strategic use of ODA in this field, and less fragmentation, which will make the global health ecosystem more coherent and agile. A joint roadmap for reform is proposed for 2026.
- Beyond GDP Global Alliance. This alliance comprises around 60 countries and entities (including UNCTAD, the OECD and SEGIB) and builds on work carried out within the framework of the Ibero-American Community, culminating in a joint declaration at the 4th PrepCom. The aim is to advance the 'Beyond GDP' initiative. The 'Beyond GDP' concept helps create a new cooperation narrative that also takes inequality gaps and environmental vulnerability in access to concessional financing on-board, and acknowledges a multi-dimensional approach to sustainable development.
- The "Building better integrated finance for SDG 1 and 2" and the "Climate-resilient social protection and smallholder agriculture finance partnerships" initiatives were also presented as part of the Alliance Against Hun-

ger and Poverty, which Spain co-chairs with Brazil. Under the Alliance's shared leadership, partner countries and multilateral agencies join forces on these initiatives to link efforts to eradicate hunger and poverty with climate commitments, social protection and the promotion of resilient family farming.

- In the field of gender equality, Spain presented an initiative in partnership with UN Women that represents a roadmap with clear and measurable actions. Governments must institutionalise gender-responsive budgeting; the private sector must increase gender-responsive investment; international financial institutions and development banks must include gender equality in all their operations; and civil society must enhance accountability systems to monitor gender-related expenses. This initiative already has the support of 15 countries and 20 international organisations.
- Together with Brazil, Spain presented an initiative —backed by Oxfam and other organisations— to tax the super-rich. Better wealth redistribution can be achieved by combating extreme inequality through a more progressive tax system. International cooperation and transparency will be central to closing tax loopholes.
- Spain also presented the Debt Pause Clause Alliance (which temporarily postpones debt servicing during natural disasters and crises and seeks the inclusion of debt servicing in public and private loans) and a Global Hub on Debt for Development Swaps housed within the World Bank (to share experiences, generate knowledge and build technical capacity). It was also made known that Spain will launch a national mechanism to channel up to €60 million a year in debt relief for developing countries. Support was also given to a proposal championed by the Jubilee Commission to create a multilateral fund enabling countries to buy back their own debt at a discount on secondary markets, which could be underpinned by special drawing rights.
- SDG localization requires partnerships between state and sub-national stakeholders, international organisations, civil society and the business and social economy sectors to ensure that local stakeholders have enough of the right resources to help meet the SDGs. This ultimately takes place in territories and communities, spaces where the social contract takes shape and which must also be part of the financing agenda.

Within the framework of the Sevilla International Conference on Financing for Development, Spain has actively supported innovative proposals to strengthen multilateralism. These include a Debtors' Forum to give a collective voice to borrowing countries, encourage responsible borrowing practices and facilitate South-South cooperation for a more inclusive and sustainable international financial architecture.

The Spanish Prime Minister also presented the Sevilla Plan in Support of Multilateralism, which has three lines of action: refuge, reinforcement and reform. The first line focuses on a strategy to host the headquarters and offices of multilateral organisations, attract and promote high-level events that drive the international agenda and thereby turn Spain into a hub for global multilateralism. The second line of action concerns enhancing multilateral financing, increasing Spanish investment in official development assistance, protecting the contributions it makes to the United Nations system, redirecting certain funds to protect strategic mandates and helping to improve the effectiveness, efficiency and alignment of multilateral cooperation. Lastly, the third line focuses on creating a roadmap to rebuild the multilateral system. This Plan also reiterates Spain's commitment to allocating 0.7% of gross national income to ODA by 2030, with 10% allocated to humanitarian action. Moreover, Spain will redirect its contributions to international organisations to help sectors under particular strain from current circumstances, such as global health, the climate emergency, human rights and humanitarian action. €315 million has been pledged to global health, €500 million to climate change and €725 million to human rights and humanitarian action in the 2025-2027 period.

Spain will take an active and constructive role in the UN80 process, advocating at all times for measures that result in more effective, inclusive and fair governance. As well as supporting and driving measures to make spending and the use of resources more efficient, structures will also be streamlined. This will prevent organisations from overlapping functions and repeating actions, whilst keeping their essential mandates within the

framework of the United Nations' and Spanish Cooperation's values and principles. Across the entire multilateral field, Spain will help tackle the existing issues around fragmentation, proliferation of mandates and inadequate financing mechanisms.

Spain is also aligned with the G20 roadmap to make Multilateral Development Banks (MDBs) bigger, better and more effective and to strengthen their role in the financing of sustainable development. This involves mobilising resources to protect global public goods, given their role in deploying larger amounts and achieving the SDGs.

- **Bigger:** optimising MDBs' balance sheets is crucial to maximising their impact on financing and meeting the SDGs. Financial innovation will also be encouraged using guarantee platforms and hybrid capital mechanisms, whilst the highest standards of transparency, balance sheet soundness and risk management are upheld and fiscal costs minimised.
- **Better:** Spain will uphold the highest standards of governance and institutional soundness at MDBs. Integrity, transparency and accountability across the banks' management and processes will be upheld, promoting mechanisms to prevent corruption and conflicts of interest.
- **More effective:** MDB efficiency and coordination will be maximised, both between banks and with the United Nations and other forums and processes, such as the G20. This will increase the impact on sustainable development, their contribution to the development finance agenda and the safeguarding of global public goods. MDBs must make collective efforts to change their incentive structures and operations, gravitating towards a coordinated and transparent, country-platform model of action that addresses countries' development priorities and strategies.

4.

SPANISH STRATEGY FOR MULTILATERAL SUSTAINABLE DEVELOPMENT POLICY: OUTLOOK

4. SPANISH STRATEGY FOR MULTILATERAL SUSTAINABLE DEVELOPMENT POLICY: OUTLOOK

4.1. Added value of working with multilateral sustainable development organisations

Spanish Cooperation's experience, studies and evaluations demonstrate that multilateral cooperation, specifically with multilateral development organisations, can benefit Spain's sustainable development cooperation policy in several ways. This is particularly true when adopting a strategic perspective that seeks out spaces and mechanisms where collaboration can bring greater added value than other international cooperation tools and methods:

- Global issues do not have to be tackled from a purely bilateral perspective, which helps reduce fragmented responses.
- There is greater potential to build influence and create impact when responding to transnational issues and supplying global public goods.
- The experience of multilateral development organisations and their legitimacy worldwide can be leveraged.
- Economies of scale, such as lower transaction costs, can be achieved.
- Work can be performed in areas or countries where bilateral donors find it difficult to cooperate. Spain is able to access areas where it has no bilateral presence.
- Support is given to renewing and strengthening the sustainable development financing agenda, which is needed to move delivery of the SDGs forward.
- Increasing ODA funds can be more effectively managed and bilateral, triangular and regional synergies can be utilised.
- Spain is given international visibility and the potential for international recognition when it takes on a leading role, makes a firm commitment or makes a significant contribution.

4.2. General criteria for prioritising multilateral sustainable development partners

Spanish Cooperation's commitment to the SDGs demands that we always consider the best way to combine the most efficient and high-impact allocation of resources with the wide range of areas covered by Spain's multilateral cooperation activities. Prioritisation criteria therefore need to be taken into consideration both on an institutional basis, in terms of sustainable development diplomacy and global solidarity, and when selecting multilateral partners to contribute financially to the objectives. These criteria can be grouped into four areas:

- A. Supporting governance of the international sustainable development cooperation system and supplying global and regional public goods.
- B. Balance and alignment with Spanish Cooperation's priorities.
- C. Relevance with regard to mobilising resources and sustainable development financing.
- D. Quality, effectiveness and efficiency of multilateral organisations' actions, including their self-assessment capacity and ability to adopt recommendations.

In terms of the first category, i.e. supporting governance of the international system and supplying public goods, the following criteria would be noted when prioritising frameworks and selecting multilateral partners:

- A.1. The capacity to bring about international and regional partnerships around objectives, strategies and plans to achieve them, and the design of tools. Inclusive, multilateral forums for dialogue, coordination and consultation are essential. This area will be assessed more positively when non-state stakeholders, organised civil society and global citizens in general have routes into participation.
- A.2. The capacity to include and work with other development cooperation stakeholders in their relevant areas of expertise, both within the UN system and between the UN and multilateral financial organisations, the EU and appropriate regional organisations. This capacity will be specifically assessed with regard to situations that involve many technical and financial stakeholders acting together at the same time, with greater coordination needs.
- A.3. Regulatory capacity. The role played by multilateral organisations in producing relevant international and regional principles, regulatory frameworks and doctrinal consensus on international cooperation and development issues, and their role and capacity to transfer them to policies and performance indicators.
- A.4. An innovative capacity to adapt to changing global and international community challenges. This might entail innovative South-South and triangular partnerships to respond to and protect global and regional public goods, introducing new technology or adopting new citizen participation tools.
- A.5. The individual or exclusive nature of a multilateral organisation's mandate and functions, no overlapping or repetition between organisations, added value and a proven track record in the field. The capacity to mobilise partnerships with other stakeholders tackling the issue using alternative approaches.

The following objective and strategy-related criteria will be considered with regard to the strategic balance and alignment between multilateral development organisations and Spanish Cooperation (B):

- B.1. The coming together of multilateral organisations' and Spanish Cooperation's objectives and priorities for action. The mainstreaming of gender equality across all areas and interventions is a mandatory requirement.
- B.2. The intensity, quality and outcomes of policy dialogue and collaboration between Spain and multilateral organisations on these objectives.
- B.3. Pinpointing comparative advantages in their fields of action (sectoral, geographical, etc.) and synergies or interdependency with Spanish Cooperation's activities using other channels, tools or methods.
- B.4. The role of multilateral organisations in strengthening partner countries' capacities to design and implement national policies so as to deliver the SDGs.

In terms of the role of Spanish Cooperation's stakeholders:

- B.5. The opportunities in each organisation for Spanish Cooperation's institutional stakeholders located in partner countries to take part in debates and the preparation of their strategies and policies.

- B.6. The links between multilateral organisations and all stakeholders within Spain's public and private cooperation system.
- B.7. The presence of Spanish civil servants, experts and volunteers in multilateral organisations at all levels.

In terms of mobilising resources and sustainable development financing (C):

- C.1. Whether an organisation's resources are sufficient for their mandate, their respective action plans and the needs that must be met. This will be considered using an integrated approach that covers, where applicable, the development, humanitarian and peacebuilding perspectives (triple nexus).
- C.2. Strategic partnership frameworks with Spanish Cooperation that reflect a strategic approach to predictable and stable contributions.
- C.3. The importance of financing through these multilateral development organisations in terms of delivering the SDGs and how this financing balances with bilateral and other financial sources, including at country level and, in particular, in terms of Spanish Cooperation's priority countries.
- C.4. Equity and proportionality in sharing out the financial burden between contributing countries.

Lastly, with regard to the quality, effectiveness and efficiency of their activities (D):

- D.1. How their mandate is transferred into a plainly written and focused strategic plan or framework with clear priorities, and the coherence between these plans and each organisation's activities.
- D.2. The impact of its programmes on the ground and on Spanish Cooperation's objectives (including accountability indicators) and their effectiveness and sustainability, based on information provided by independent programme evaluations.
- D.3. The efficient use of administrative and managerial resources.
- D.4. Transparency in the management, responsibility and accountability of each organisation towards its members and other stakeholders, including civil society organisations.
- D.5. The adoption and use of effectiveness principles across all policies and in its relations with other technical and financial partners and developing countries.
- D.6. The organisation's ability to identify its own weaknesses in these areas and the existence of a strategic planning and administrative management review programme.
- D.7. The existence of a solid, systematic and independent evaluation programme that helps build specialist development expertise and institutional learning by incorporating recommendations into policies, projects and operations.

Spanish Cooperation will apply these criteria as an integrated whole when setting out Spanish policy with regard to an agency, fund or programme. A flexible approach will be taken to deal with the considerable differences in mandates, functions and institutional profile that exist at the organisations within the multilateral sustainable development cooperation system.

Similarly, and guided by the same principles, Spain may support partnerships and alliances with partners who share priorities and objectives, so as to overcome institutional multilateralism impasses and to ensure greater ambition in key issues.

4.3. Systemic objectives, strategic lines and cross-cutting actions

This Strategy includes the cross-cutting thematic areas adopted in the Master Plan 2024-2027: human rights, feminist and gender-approach, the fight against poverty and inequality, climate justice and environmental sustainability, cultural diversity and peacebuilding. The table below lists various strategic objectives, their corresponding strategic lines and the main cross-cutting and systemic actions. This information helps identify the main areas of action where Spain can reinforce the multilateralism to which it aspires within the scope of organisations with sustainable development mandates. There are three main objectives: to foster more inclusive and transparent global governance, enabling greater mobilisation of resources and partnerships for sustainable development financing and to increase impact; to boost the multilateral system's effectiveness and coordination, making constructive progress towards achieving the 2030 Agenda at global, regional and local levels; and to enhance coordination and coherence among Spanish Cooperation stakeholders, fostering greater synergies and increasing the impact of Spain's multilateral sustainable development cooperation.

OBJECTIVE 1	OBJECTIVE 2	OBJECTIVE 3
To foster more inclusive and transparent global governance, enabling greater mobilisation of resources and partnerships for sustainable development financing and to increase impact	To boost the multilateral system's effectiveness and coordination, making constructive progress towards achieving the 2030 Agenda at global, regional and local levels	To enhance coordination and coherence among Spanish Cooperation stakeholders, fostering greater synergies and increasing the impact of Spain's multilateral sustainable development cooperation
STRATEGIC LINES AND ACTIONS O1	STRATEGIC LINES AND ACTIONS O2	STRATEGIC LINES AND ACTIONS O3
SL 1. Push for the reform of global governance structures to include emerging and under-represented countries more fairly. ACTION 1.1. Support the reform of representation frameworks that cover emerging and under-represented countries' participation, better reflecting the current demographic and economic context. ACTION 1.2. Encourage the creation of positive narratives, shaping issue-dependent scenarios that generate shared agendas and solid, strategic links with other countries that go beyond bloc dynamics. ACTION 1.3. Work with developing countries to strengthen their multilateral sustainable development involvement and capacities at all levels of government. SL 2. Strengthen the global governance system's transparency and accountability. ACTION 2.1. Push for the highest standards and best practice in governance and institutional strength within international financial institutions (integrity, transparency and accountability). Ensure that data are published, recognised websites and standards are used and oversight and civil society participation mechanisms are employed. ACTION 2.2. Strengthen international oversight bodies to monitor multinational companies' and private stakeholders' compliance with rules and standards. ACTION 2.3. Promote the work of the International Forum on TOSSD. Strengthen its governance and expand its membership to establish the forum as an inclusive space and a competent, appropriate standard for measuring financing flows that impact on sustainable development beyond ODA.	SL 1. Reform multilateral architecture coordination activities to improve effectiveness and foster work with partner countries to implement the 2030 Agenda. ACTION 1.1. Improve dialogue and planning mechanisms to encourage greater inclusivity among all stakeholders involved in addressing global challenges through international cooperation, including decentralised cooperation. ACTION 1.2. Promote a partnership-based approach among multilateral stakeholders to deliver the 2030 Agenda. ACTION 1.3. Encourage civil society and global citizens, including young people, to actively take part in decision-making processes, ensuring that their voices are heard and taken into consideration in global policies. ACTION 1.4. Encourage the creation of joint sustainable development plans to increase effectiveness. ACTION 1.5. Push for global health and climate financing to be simplified and coordinated to avoid fragmentation and duplication. SL 2. Strengthen joint strategic and operational response capacity within the United Nations system. ACTION 2.1. Strengthen the United Nations Cooperation Framework at country level and push to align it with Integrated National Financing Frameworks. ACTION 2.2. Support the specialisation, interdependence and coordination of multilateral stakeholders. Foster their specific added value through coordination forums at country, sectoral or thematic level and joint planning. ACTION 2.3. Support regional response frameworks to problems shared between developing countries.	SL 1. Push for dialogue on multilateral policy and action among stakeholders within central government. ACTION 1.1. Strengthen coordination mechanisms for multilateral cooperation within the new Interministerial Committee for Sustainable Development and Global Solidarity. SL 2. Increase Spain's involvement in managing multilateral organisations and programmes and encourage the Spanish language to be used. ACTION 2.1. Drive the advancement of Spanish staff in multilateral development organisations and international financial institutions. ACTION 2.2. Enhance capacities for monitoring Spain's multilateral financing within multilateral organisations. ACTION 2.3. Increase the human and technical resources at Spanish institutions working in the field of multilateral sustainable development cooperation. ACTION 2.4. Encourage multilateral summits and high-level international conferences on sustainable development and development financing to be held in Spain. ACTION 2.5. Increase the presence of multilateral partners in Spain. Bring the headquarters of international organisations to Spain and help these organisations interact with stakeholders in the Spanish sustainable development cooperation system, including opening a United Nations House. ACTION 2.6. Actively promote the use of Spanish as a working language in multilateral development organisations within the framework of supporting multilingualism.

OBJECTIVE 1	OBJECTIVE 2	OBJECTIVE 3
To foster more inclusive and transparent global governance, enabling greater mobilisation of resources and partnerships for sustainable development financing and to increase impact	To boost the multilateral system's effectiveness and coordination, making constructive progress towards achieving the 2030 Agenda at global, regional and local levels	To enhance coordination and coherence among Spanish Cooperation stakeholders, fostering greater synergies and increasing the impact of Spain's multilateral sustainable development cooperation
STRATEGIC LINES AND ACTIONS O1	STRATEGIC LINES AND ACTIONS O2	STRATEGIC LINES AND ACTIONS O3
SL 3. Support regional integration and regional organisations promoting sustainable development to improve global and regional governance. ACTION 3.1. Foster political dialogue and set up economic, trade and sustainable development cooperation agreements (intra-regional and inter-regional). ACTION 3.2. Encourage joint development, research and innovation programmes. SL 4. Promote the mobilisation of financial resources needed to make a significant impact on 2030 Agenda delivery. ACTION 4.1. Help monitor and implement the outcomes of the Fourth International Conference on Financing for Development. ACTION 4.2. Promote sustainable finance and new financial instruments such as green, social and sustainable bonds and impact investing. ACTION 4.3. Expand the private sector's capacity to leverage resources for sustainable development. ACTION 4.4. Ensure that loan terms are flexible and align with the specific circumstances of developing borrower countries and strengthen mechanisms to avoid debt crises. ACTION 4.5. Provide solutions to developing countries so that they can undertake reforms resulting in fairer and more progressive systems and policies with greater capacity to mobilise resources. ACTION 4.6. Enhance access to concessional financing for developing countries, ensuring that multilateral development bank reform benefits the priorities of recipient countries, including LDCs.	ACTION 2.4. Push for planning and programming around the humanitarian-peace-development nexus and collaboration, coherence and interdependency among stakeholders in the humanitarian, development and peace-building fields. SL 3. Promote more strategic and coordinated joint action at local and global level, between stakeholders in the United Nations system, multilateral development banks and other multilateral stakeholders. ACTION 3.1. Support the alignment of IFIs and multilateral development organisations by embedding the 2030 Agenda as an institutional benchmark. ACTION 3.2. Set up formal dialogue, coordination and regular planning mechanisms. Develop joint plans between the UN system and IFIs and strengthen the role of Integrated National Financing Frameworks (INFFs). ACTION 3.3. Help update international trade rules and global economic policies and their alignment with the 2030 Agenda to ensure they benefit all countries, especially the most vulnerable. SL 4. Strengthen international consensus to push for transformative sustainable development cooperation. ACTION 4.1. Contribute to the public debate on SDG achievement and the geostrategic importance of sustainable development cooperation underpinned by public policy dialogue, alignment, ownership, human rights and environmental sustainability. ACTION 4.2. Foster a multidimensional approach to sustainable development that considers inequality gaps, vulnerabilities to climate change, institutional weaknesses and the protection and promotion of cultural diversity, as well as income levels.	ACTION 2.7. Actively help outline an ambitious and effective EU multilateral sustainable development policy. SL 3. Foster synergies between the development cooperation and humanitarian work of multilateral organisations and Spanish stakeholders operating bilaterally, financially, with civil society and with other stakeholders, adopting a cross-cutting triple nexus approach. ACTION 3.1. Develop partnerships, collaborative networks, programmes and joint platforms. ACTION 3.2. Establish coordination mechanisms among all sustainable development cooperation stakeholders in the country where humanitarian action is undertaken. SL 4. Encourage transparency and accountability in multilateral sustainable development policy. ACTION 4.1. Publish and present the report on multilateral sustainable development policy annually. ACTION 4.2. Report on priorities, actions and progress in multilateral sustainable development policy within the new High Council for Sustainable Development Cooperation and Global Solidarity, and strengthen coordination and alignment within the Sectoral Conference.

4.4. Thematic areas of action

This section sets out Spain's vision in terms of the main global challenges, organised by issue and area of action. Specific actions are identified for each challenge and will be prioritised in line with the multilateral sustainable development policy.

Spanish Cooperation will work to achieve an international order that guarantees democracy, human rights, equality, inclusion and, therefore, peace based on **three main pillars**:

1. The fight against poverty and inequality using a feminist and democratic participation approach.
2. Climate action and protection of the planet.
3. Food security, health and decent jobs from a rights-based approach.

Although these areas reflect the vision and priorities of Law 1/2023 and the Spanish Cooperation Master Plan, they are structured from a specifically multilateral perspective and are further expanded to include key issues on the development financing agenda. Restructuring efforts will be supported in all areas to enhance effectiveness, efficiency and synergies and to reduce fragmentation.

4.4.1. Access to international financing and debt sustainability

The Fourth International Conference on Financing for Development was held against a complex geopolitical backdrop. The multilateral system is being challenged and there are major problems with the development financing agenda due to a significant gap between financial commitments and their effective delivery. Despite this, the Sevilla Commitment was adopted by consensus and the Sevilla Platform for Action received over one hundred initiatives supported by multi-stakeholder partnerships to effectively and swiftly execute the agreements set out in the Conference's final document.

Problems with attracting investment and the excessive debt of certain countries continue to be challenges that limit capacity to invest in sustainable development. To tackle these challenges, we must continue to incorporate the following central issues as part of sustainable development: tax policy, the fight to combat illicit financial flows, international sustainable development cooperation, private financing for the SDGs, debt sustainability, governance reform of the international financial system and the role of trade, science and technology. Work needs to continue on aligning the development agendas of the United Nations, international financial institutions, development banks and other relevant stakeholders in this field.

Strategic actions:

- Help monitor the actions, mandates and initiatives agreed at the Fourth International Conference on Financing for Development and the various initiatives presented within the framework of the Platform for Action as a whole, and in particular those led or supported by Spain.
- Strengthen Spain's impact on ensuring sufficient, adequate resources for ambitious European multilateral action in the field of sustainable development.
- Support the reform of IFIs, ensuring that developing countries are adequately represented and they have access to the necessary concessional financing. Reassert the pledge to achieve gender parity on the decision-making bodies of multilateral development banks by 2030.

- Promote initiatives in partnership with IFIs and multilateral development organisations that encourage financial institutions to transition towards more sustainable business models from an environmental and social perspective, known as greening the financial system.
- Explore new ways of using special drawing rights (SDRs) and encourage a commitment to redirect at least 50% of the 2021 SDR allocation to meet the financing needs of developing countries (as Spain has done).
- Foster international dialogue on mobilising private resources, including those from developing countries themselves, to help them structurally transform towards their sustainable development.
- Push for renewed and inclusive international tax cooperation by taking an active role in drafting a United Nations framework convention on international tax cooperation that follows on from the work carried out in other relevant forums.
- Encourage international debate and bilateral cooperation initiatives to make headway on the progressivity and efficiency of all tax systems as a tool for combating inequality, including effectively taxing the super-rich and green taxes.
- Encourage debt service pause clauses to be systematically included and standardised in loan agreements for developing countries, including in the case of private creditors, climate emergencies, health crises or food insecurity crises.
- Support the use of debt-for-SDG swaps in developing countries.

Spain will push these lines of action forward, specifically through multilateral development banks, the IMF, the OECD and its involvement in the G20 Common Framework on Debt Treatment and the Paris Club.

4.4.2. Democratic governance and a human rights-based approach

Spanish Cooperation will work to strengthen the capacity of multilateral organisations (and, through them, of partner countries, civil society organisations and economic stakeholders) to put this approach into practice. It will support measures that improve integration, social cohesion, equal and discrimination-free access to rights and ensure access to quality services for all, in accordance with Spain's Second National Human Rights Plan and the EU Action Plan on Human Rights and Democracy. Spanish Cooperation commits to protecting and fostering the human rights of all people and will pay particular attention to the human rights of especially vulnerable groups.

Moreover, Spanish Cooperation will continue to push for representative, participatory democracy and political pluralism worldwide. It pledges to support improvements in democratic institutions, specifically electoral processes, creating effective and transparent institutions, and to support delivery of the 2030 Agenda at a local level. Spanish Cooperation will support open and inclusive democracies that guarantee gender equality and the effective exercise of human rights (including the rights of children, adolescents and young people, the rights of people with disabilities, the rights of LGBTI people, migrants and refugees, the rights of indigenous peoples and those of African descent).

This approach forms the basis of every single one of Spain's multilateral sustainable development policy actions. Spain will support the empowerment of all people to fully exercise their rights, political participation, and the promotion of social justice, decent jobs and accountability. It will ensure non-discrimination on the grounds of gender or other grounds, such as race or ethnicity, culture or language, religion or belief, origin, age, disabili-

ty, sexual orientation, gender identity or expression, etc. Spain will also fight against other forms of intolerance, with an emphasis on people who are vulnerable or discriminated against. It will promote and protect civil and political rights, including freedom of expression, association and peaceful assembly, thereby strengthening civic forums and ensuring an environment that lends itself to civil society actively taking part in the defence of human rights and the promotion of social justice.

Strategic actions:

- Continue supporting Spanish Cooperation's work on democratic governance as a whole, including institutional strengthening and access to justice, electoral issues and citizen participation. This includes supporting decentralisation processes and the strengthening of sub-state governments, placing territorial governance at the centre of sustainable development.
- Build effective and transparent institutions, which are accountable to citizens and push for the delivery and localisation of the 2030 Agenda at all levels of government.
- Within the framework of the Feminist Cooperation Strategy, Spain will work with multilateral development organisations to fight for women's civil and political rights, fostering their real and effective participation in all areas of the decision-making process. It will strengthen public policies for formal equality (standards and legislation) and substantive equality (national equality mechanisms and management programmes and initiatives) and it will ramp up support for the political participation of all women, girls and adolescents at global, regional, national and local levels.
- Transform Spain's firm commitment to the rights of LGBTI people into more targeted action to effectively promote and protect these rights in the field of multilateral sustainable development cooperation. Strengthen Spain's leadership of and Spanish Cooperation's involvement in forums such as the Equal Rights Coalition.
- Increase Spanish Cooperation's support for multilateral structures, actions and initiatives that promote and protect the rights of persons with disabilities.
- Consolidate Spanish Cooperation's systematic involvement in the United Nations Permanent Forum on Indigenous Issues and the Permanent Forum on People of African Descent. Offer strategic support to the most relevant multilateral forums and initiatives that advocate for the rights of these people and the sustainable development of these groups and communities.

Spain will push these lines of action forward specifically within the framework of ECOSOC, in partnership with the UN Department of Social and Economic Affairs (DESA), and through OHCHR and UNDP. Spain also endeavours to incorporate the human rights-based approach when working with all multilateral organisations in their respective spheres of expertise.

4.4.3. The fight against poverty and inequality

Spain's contributions and involvement will support policies that benefit income generation, fair wealth distribution and redistribution, a reduction in income and opportunity inequality and which ensure universal access to basic services. The multidimensional approach to action calls for the same method to be used when analysing the complexity of each specific situation and designing programme interventions. As a result, stud-

ies will be collected from several fields of expertise and multidisciplinary teams will be put together, preferably created in the countries where cooperation is going to happen.

Emphasis will be placed on reducing gender inequality, as explained in the section below. Policies that help formalise the economy will be encouraged, providing workers in the informal sector with access to employment benefits, social security and economic stability. Support will be given to programmes that combat climate vulnerability and reduce the food security impacts of climate change on agriculture, whilst addressing the needs of people displaced by climate change and conflict. Support will also be given to initiatives that improve the management of public resources, preventing the misuse of funds as a result of malpractice and corruption, and those that foster inclusive economic policies. We will push for access to technology, expanding educational and economic opportunities.

Spanish Cooperation will develop tools to effectively mainstream the cross-cutting issue of combating poverty and inequality outlined in the Master Plan 2024-2027. It will assist the main international organisations in this field to support partner countries to strengthen their internal capacities for developing reliable statistical systems that monitor indicators on poverty, well-being and inequality beyond income levels, as well as single-variable macroeconomic indicators. Using the appropriate mechanisms, Spanish Cooperation will ensure that these tools can be accessed by local people, supporting the accountability of governments and other key stakeholders in response to the demands and needs of civil society. Work will be undertaken to support partner countries to prioritise these objectives in public policies and to provide them with the resources they need to achieve effective change in this field.

Strategic actions:

- Expand Spain's central role in the fight against multidimensional poverty and inequality. Spain will build this role through all development agencies, including the World Bank and the International Development Association (IDA), which helps the world's low-income countries and is the largest multilateral tool for combatting poverty.
- Work with agencies and priority funds to mainstream an inequality-reduction approach.
- Build conditions and support initiatives to create decent jobs for young people, including training that matches employment opportunities, and for people with disabilities.
- Continue to support the Global Alliance Against Hunger and Poverty, which Spain co-chairs.

Spain will push these lines of action forward through the United Nations development system and its various agencies, funds and programmes, and through the World Bank and regional development banks.

4.4.4. Gender equality and feminist cooperation

Spain's feminist cooperation and foreign policy strives to be transformative with regard to the structures that sustain gender inequality. The central objective of the Feminist Cooperation Strategy adopted by the government in 2025 is the elimination of structural gender inequalities using an inter-sectional approach. By changing the power structures that sustain inequality, we can redistribute opportunities and resources in Spanish Cooperation's partner countries in an equal, inclusive and sustainable manner. This policy specifically aims to protect and foster women's rights and representation, available resources and the creation of partnerships that cut across all Spanish Cooperation policies, instruments, tools, resources and actions. This includes the

multilateral environment, incorporating the feminist approach when analysing, designing, implementing, monitoring and assessing all Spanish Cooperation processes, policies, instruments, tools, resources and actions, in both a cross-cutting and explicit manner.

In the multilateral context, Spain advocates for including the gender perspective in the global governance of sustainable development and the equal participation of women in IFIs and multilateral development organisations. Spain encourages women to access and remain in top positions within the United Nations development system and its agencies, funds and programmes. Spain believes this will ensure equality in high-level appointments within the development system and supports initiatives that promote these objectives.

Strategic partnerships with multilateral development organisations that support SDG 5 are crucial and Spain needs to continue being a solid and trusted ally in international forums. This will lead to shared success that guarantees the rights of women and girls, specifically sexual and reproductive rights, and the eradication of all forms of violence against women, keeping any setbacks that threaten these achievements under control. Increasing regular contributions to entities such as UN Women or UNFPA is central to ensuring that work on implementing these mandates at a global level is ongoing. Spain is thus able to move this work forward more effectively through its governing bodies. The triple-nexus approach should also be explored with other agencies and institutions that have a sectoral mandate on gender, such as the ICRC and the Special Appeal addressing sexual violence.

Strategic actions:

- Roll out Spanish Cooperation's new Feminist Cooperation Strategy, which will also guide work undertaken in the multilateral environment. The strategic lines laid out in the strategy will therefore be promoted: combat all forms of gender-based violence and build legislative frameworks to guarantee the rights of women, girls and adolescents; foster women's civil and political rights and their substantive and effective participation; promote and protect the sexual and reproductive rights of all women, girls and adolescents and support the fight against harmful practices; advance towards achieving care policies and economies and promote women's economic and employment rights.
- Closely monitor the proposal, within the framework of the UN80 process, to potentially merge UN Women and UNFPA, based on Spain's unconditional commitment to maintaining and fostering mandates on gender equality and sexual and reproductive rights within the United Nations system. Meanwhile, move forward on the objective to position Spain among the top 10 contributors to UN Women and UNFPA's core budget and renew the strategic partnership frameworks with these organisations in the first year of this Multilateral Strategy.
- Encourage and monitor the initiative presented by Spain and UN Women within the framework of the Sevilla Platform for Action on gender-responsive development financing.
- From the triple humanitarian-development-peace nexus and a human rights-based approach, drive multilateral initiatives within development policies across five priority areas: (1) Defending the human rights of women and girls, particularly sexual and reproductive rights; (2) The effective participation of women in decision-making forums across all spheres of political, economic and social life; (3) The economic empowerment of women; (4) Fighting violence and all forms of gender-based discrimination; and (5) The Women, Peace and Security Agenda.
- Lead the voluntary work of partnerships in countries, multilateral development organisations and MDBs to foster measures that institutionalise equality and the gender perspective.

- Support women's involvement at the highest level in international financial institutions, the United Nations sustainable development system and other multilateral development organisations to achieve equality in leadership positions in the multilateral environment.
- Actively take part in the ECOSOC commissions and subsidiary bodies that are charged with promoting gender equality, the empowerment of women and girls and their human rights. In particular, the Commission on the Status of Women (CSW) and the Commission on Population and Development (CPD).

Spain will build this role specifically through UN Women and UNFPA, as well as by effectively mainstreaming gender equality across all funds and agencies within the framework of their mandate.

4.4.5. Environment and climate change

As well as restating its commitment to 0.7% of GNI for ODA, the Sevilla Plan to Support Multilateralism presented by the Prime Minister at the Fourth International Conference on Financing for Development stipulates that Spain will redirect the contributions it makes to international organisations to sectors particularly affected by the current situation. Emphasis is given to the climate emergency with €500 million pledged to climate change in the 2025-2027 period.

As per the decisions recently adopted at the Climate Conferences, and in line with the content of the International Climate Finance Strategy, Spain believes that the scale and efficiency of climate financing should continue to increase and access to it should be opened up. This would be within the context of the Climate Convention's financial mechanism and multilateral development banks and other financial institutions and climate funds, such as the Adaptation Fund or the recently created Fund for Responding to Loss and Damage. It also includes donations and other financing on highly favourable terms, particularly adaptation-centred instruments and projects. Although public financing alone will never be enough to reach the financing levels required, it must be used strategically. This requires the spotlight to be turned on the most vulnerable countries and communities, and on projects which fail to attract sufficient private financing as a result of their type or because there is no clear direct outcome (e.g. in the field of adaptation). Spain will continue working in the multilateral sphere, particularly on the multilateral negotiations under the United Nations Framework Convention on Climate Change, to build global consensus on how to keep implementing these agreements. They are central to maintaining global warming below 1.5°C and to guaranteeing fair and equal climate-resilient development.

Actions that support the conservation, sustainable use and restoration of biodiversity will be fostered. Furthermore, synergies with other key sectors and programme lines will be developed, including those on climate change, desertification and water and sanitation issues. Similarly, the use of nature-based solutions will be acknowledged and emphasised. The aim, among others, is to minimise the impact of climate change on biodiversity and to encourage adaptation, mitigation and disaster risk reduction. Other priorities in this field are sustainable forest management, the fight against global deforestation and the fight against desertification and drought.

Spain will continue to actively take part in multilateral environmental agreements and in building the European position. It will seek bigger synergies with other international organisations and will strive to achieve more agreements, in particular through outreach and capacity-building activities. Spain will remain extremely active in the United Nations Convention to Combat Desertification (UNCCD) forums, and in international and global drought forums. The launch of the International Drought Resilience Alliance (IDRA) in 2022 by Spain and Senegal, as its co-chairs, emphasises Spain's commitment to multilateral policy and cooperation in this field. Spain also takes part on the Executive Board of the Global Framework on Chemicals Fund for a planet free of harm from chemicals and waste, which will soon be launching the first round of implementation projects in devel-

oping countries for the sustainable management of chemicals. There are significant challenges to effectively executing multilateral agreements on chemicals in Latin America and other priority regions for Spanish Cooperation. This seriously jeopardises how the environment and human health are protected against real risks, such as the impacts of mercury, highly hazardous pesticides and worryingly persistent organic pollutants in elements and chemicals found in the life cycles of products and plastics, etc.

Strategic actions:

- Adopt a new Spanish Cooperation Environment and Climate Change Strategy, in line with the Master Plan 2024-2027, which also includes multilateral action guidelines.
- Encourage climate targets to be met in the next round of Nationally Determined Contributions (NDCs) under the Paris Agreement. These targets include tripling the world's renewable energy capacity, doubling average annual energy efficiency improvements and stepping up efforts to stop and reverse deforestation and forest degradation.
- Increase Spain's international multilateral climate financing, as per the Sevilla Plan to Support Multilateralism. Highlight the developing countries most vulnerable to climate change and adaptation and resilience needs, within the framework of Spain's international commitments. Increase the amount of ODA that also counts as climate financing, alongside the rise in ODA as a whole established in the Spanish Cooperation Master Plan 2024-2027. This includes contributions to multilateral development organisations and vice versa (strengthening climate finance that counts as ODA).
- Increase Spain's contribution through the multilateral biodiversity ODA, in line with the Global Biodiversity Framework and Spain's commitments under the CBD. Foster multilateral international cooperation with regard to conservation and the sustainable use of marine biodiversity, beyond national jurisdictions.
- Push for climate change and environmental issues to be better integrated in multilateral development organisations' financing portfolios, so as to increase climate financing for developing countries.
- Actively take part in implementing the UNCCD in Spanish Cooperation partner countries and other international forums on drought. Continue to foster Spanish Cooperation's support for the International Drought Resilience Alliance (IDRA), launched by Spain and Senegal.
- By working with multilateral organisations, strengthen developing countries' capacity to fulfil the obligations that may arise from a future global agreement on plastic pollution.

Spain will foster these positions on climate action through convention funds, in particular the Adaptation Fund, the Green Climate Fund, the Fund for Responding to Loss and Damage, the Global Environment Facility (GEF) and other instruments, such as the World Bank's Climate Investment Funds (CIFs). Spanish Cooperation will also push these lines of action forward in its work with the wider United Nations system and multilateral development banks. It will also support the mainstreaming of environmental sustainability and the fight against climate change from a governance perspective (with the UNDP), as well as in other areas (such as rural development and food security, water and sanitation, energy and urban development, with institutions like the FAO, IFAD, GAFSP, UNEP and UN-Habitat) and with other organisations committed to weaving these issues into their programmes and projects.

4.4.6. Water and sanitation

Spanish Cooperation reiterates its commitment to the right to water and sanitation, where it has shown international leadership. Access to water and sanitation is crucial for sustaining human development and essential for eradicating poverty, combating inequality and making progress on multiple development issues, such as the fight against hunger and productive activities, not to mention social peace. The essential nature of water for human life is reflected in SDG 6 of the 2030 Agenda.

Spain will continue to advocate for water security as a driver of peace and stability, underpinned by human rights, the polluter pays principle and cooperation at all levels to ensure sustainable access to water and sanitation for all. The international action objectives are: to foster the efficient use of water to increase resilience and reduce the risk of water stress; to support integrated water resource management; to improve aquatic ecosystem conservation by setting ambitious and achievable environmental targets for all; to boost infrastructure sustainability and resilience and to encourage the use of nature-based solutions; and to move forward on adaptation to climate change.

The United Nations Water Conference (New York, 2023) was a major landmark in international water agenda progress. Nine central transformative initiatives emerged from this event. 1) Integrated water and climate policy at national and global levels by 2030. 2) Global water information system. 3) Early warning for all. 4) Decoupling water consumption and economic activity. 5) Redefined financial principles for a new water economy. 6) Global water education network. 7) Transboundary agreements based on the Water Convention. 8) Institutional architecture reform and appointment of a United Nations Special Envoy for Water. 9) Regular convening of intergovernmental processes on water.

Strategic actions:

- Through international cooperation, push for the human right to drinking water and sanitation as the basis of sustainable development work around water, sanitation and water resource management.
- Scale up work with IFIs and multilateral development organisations with the greatest added value. Enhance and extend the network of services that provide a sustainable supply of safe, quality drinking water in Spanish Cooperation's partner countries, particularly in rural areas. Adopt a gender approach and emphasise effective access for people with disabilities, children and adolescents. Improve sanitation infrastructures. Push for solid waste management and wastewater treatment. Strengthen institutions in terms of planning and management. Support training programmes and encourage hygiene habits. Strengthen institutions in terms of water security planning and promoting an integrated river basin management approach as a basis for conservation. Improve drinking water access indicators by paying greater attention to relevant environmental factors, such as the impact of climate change and pollution. Support the effective participation of local communities in water and sanitation management. Lend support to reforestation initiatives in river basins, aquifer conservation, and the preparation of environmental impact statements. Encourage initiatives tackling pollution, overexploitation and eutrophication.
- Actively take part in delivering the nine key transformative initiatives that were agreed at the United Nations Water Conference. Help achieve specific outcomes in the 2026 and 2028 intergovernmental

water processes, helping therefore to achieve SDG 6 in developing countries, including supporting the Global Water Education Network.

Spain will build this role specifically through the World Bank and regional development banks, such as the IDB in Latin America and the Caribbean, where Spain is allocating specific resources and co-financing programmes and projects. Similarly, carry forward the lines of action in this field via expert UN stakeholders, such as UNICEF and UN Habitat.

4.4.7. Food security, the fight against hunger and malnutrition

A human-rights approach to food security, the fight against hunger and malnutrition will play a crucial role in multilateral forums, both in terms of policy and the multilateral system financing action on the ground. This will happen within the framework of the United Nations development system (UNDS) and the Committee on World Food Security (CFS), as well as through international financial institutions and multilateral and regional development banks. There is a complex link between farming and food systems and climate change, drought, soil loss and biodiversity. The Conferences of the Parties (COP) to the Rio Conventions on Climate Change, Biodiversity and Desertification will therefore be key to backing the fight against hunger through a fair and inclusive green transition.

Spain understands that inclusive, multi-stakeholder and multi-level governance is essential in this field on a global, regional, national and rural territory level. This priority area involves support for the global parliamentary community—capitalising on the progress already made at the World Parliamentary Summits—and local and regional authorities' involvement in multilateral food and food security programmes to ensure effective localization of SDG 2.

The “Building better integrated finance for SDG 1 and 2” and the “Climate-resilient social protection and small-holder agriculture finance partnership” initiatives were presented at the 2025 Fourth International Conference on Financing for Development in Seville. These initiatives are designed to link work on eradicating hunger and poverty with climate commitments, social protection and resilient family farming. Under the shared leadership of the Global Alliance Against Hunger and Poverty, the initiatives stem from the work of partner countries and multilateral agencies.

Strategic actions:

- Adopt a new Spanish Cooperation Right to Food Strategy, as per the Spanish Cooperation Master Plan 2024-2027, which also contains multilateral action guidelines.
- Support the multilateral fight against hunger and malnutrition. The right to food is the underlying principle and framework for action, alongside the relevant implications when prioritising family farming, decent jobs in agro-food systems, universal social protection, the rights of indigenous peoples, gender equality and a fair green transition in agro-food and rural systems.
- Increase collaboration with multilateral development organisations. Support actions that help institutions in developing countries create national food security strategies and adopt public policies that uphold the human right to food. These strategies and policies should also combat chronic, temporary and seasonal food insecurity, foster climate-resilient farming that ensures food security and balanced nutrition for all, linking the eradication of hunger and poverty with climate commitments, social protection and resilient family farming.

- Support the work of the Alliance Against Hunger and Poverty, which Spain co-chairs, and help deliver the initiatives presented as part of the Sevilla Platform for Action.
- Reinforce global governance of food security and nutrition, particularly the CFS, and monitor the United Nations Food Systems Summits and the execution of the agreements reached.
- Encourage the international, systematic and standardised use of clauses for deferring debt service payments if there is a food crisis.
- Explore innovative mechanisms for debt-for-food swaps.
- Make the right to food part of the Conferences of the Parties to the Rio Conventions on Climate Change, Biodiversity and Desertification, ensuring a fair and inclusive green transition.

Spain will build these roles within the framework of the G20, the CFS and the United Nations Joint SDG Fund, and through the World Bank Group, regional development banks, IFAD, FAO, the WFP and the GAFSP.

4.4.8. Global health

In terms of health, Spain will channel its resources towards reforming global health architecture. The WHO is at the centre of this architecture and there is good coordination between organisations which share the underlying belief that health is a global public good. Spain seeks to guarantee health equity and access to basic services in Spanish Cooperation partner countries. This will be provided through primary care services and continuity of care with specialised resources, medicines and vaccines and better health systems (including more human resources), where the ultimate goal is universal health coverage.

The global health system is currently fragmented. Support will therefore be given to delivering swift progress to improve coordination and effective collaboration among the stakeholders who enable the work of partner countries, fostering a human rights-based approach to health. This right is a determining factor in achieving personal and economic security for the world's citizens. Spain's goals in this field are as follows:

- Effective, democratic and representative multilateral governance. Global health governance requires a wide range of stakeholders and regulations. The WHO leads the way on international, global health priorities and strategies. To perform this role effectively, three main areas need attention: ensuring its financial independence; agile decision-making at a central and regional level; and building influence over its Member States and other global health stakeholders. Moreover, public-private partnerships and other forums, such as the G20, have played a key role in recent years.
- A sufficient and sustainable financing model. Good governance and adequate financing for global health are two halves of the same whole. In terms of the WHO, adequate financing obstructs good governance, which is hindered by mandatory contributions from member States that barely reach 20% of the organisation's budget. The international community is tasked with building a system that ensures sufficient and sustainable funding to meet global health needs. Specifically, ODA has been a central mechanism for multilateral health financing.
- This model has prevention, preparedness and response capacities that bolster the strategic independence of states. Infectious disease epidemics are just one of the risks affecting global health. The climate emergency, conflicts, forced displacement and biochemical and nuclear accidents are causing innumerable challenges. Using a holistic risk-approach, the international community must equip itself with a sound prevention, preparedness and response model that integrates key goals: a humanitarian response model that is fit

for institutional, legal and financial purpose; a review and expansion of the institutions and regulations governing international health security.

- A science, innovation and digitalisation-based system. To this end, three central issues must be addressed: the obstacles that low- and middle-income countries face in accessing knowledge, their outcomes and knowledge-generation capacities; the under-representation of these countries in scientific associations; a disregard for specific needs —endemic communicable and non-communicable diseases— and conditions of little interest to the market, such as antimicrobial resistance.

Lastly, the Sevilla Plan to Support Multilateralism, presented by the Prime Minister at the Fourth International Conference on Financing for Development, restates Spain's commitment to allocating 0.7% of GNI to ODA. Furthermore, it stipulates that Spain will redirect its contributions to international organisations that assist sectors that are particularly affected by the current situation. Emphasis is placed on global health and €315 million has been allocated to this issue for the 2025-2027 period.

Strategic actions:

- Effectively implement the new Spanish Global Health Strategy with regard to multilateral actions in the field of sustainable development cooperation.
- Actively take part in the process to reform global health architecture. Based on the "Towards a Renewed Global Health Ecosystem" initiative, which was presented as part of the Sevilla Platform for Action and led by Spain, strive for an ecosystem that promotes universal health coverage, aligning international health financing with national priorities, mobilising domestic resources and the strategic use of ODA in this field, and getting rid of fragmentation to achieve coherence and flexibility within the global health ecosystem. Efforts will therefore be made to achieve a joint roadmap for reforming the global health ecosystem by 2026, and the subsequent execution thereof.
- Fulfil the commitment contained in the Sevilla Plan to Support Multilateralism to allocate €315 million to global health over the 2025-2027 period.
- Strengthen the purpose of Spanish Cooperation's actions in partnership with multilateral development organisations to support national health systems and services. This support covers the preparedness and response of these systems and services to health emergencies by supporting a new global health architecture. The lessons learnt from the COVID-19 pandemic will be taken into consideration and global health initiatives that add value to health and health security worldwide will be fostered, based on multilateralism and in support of WHO leadership and its essential role.
- Enhance access to sexual and reproductive health by working with multilateral development organisations using a feminist and rights-based approach.
- Support the research and development of vaccines and basic medicines and user-friendly access to them as part of universal health coverage.

Spain will build this role specifically via the WHO/PAHO, which is at the heart of the system, and through the global health architecture as a whole. This will include institutions, such as the Global Fund to Fight AIDS, Tuberculosis and Malaria, the Vaccine Alliance (GAVI), the Pandemic Fund, the Coalition for Epidemic Preparedness Innovations (CEPI) and UNITAID, as well as with UNFPA, the World Bank and development banks.

4.4.9. Universal education and job training

Spain's actions will focus on the various stages of basic education, technical and professional job training and higher education, as well as education in emergency humanitarian contexts. Emphasis will be placed on teaching the Spanish language and training in Spanish, as it is both a tool for human development and a factor in employability. The correlation between universal education and decent jobs is integral to social and economic development, as quality education improves employability by building the skills needed to access well-paid and stable jobs, and reducing social inequality by offering equal educational opportunities.

Multilateral action to achieve decent jobs must focus on expanding access to and the quality of vocational training and link it to job opportunities in emerging industries. Partnerships between countries and international organisations can help create educational and job training programmes that meet the needs of global and local labour markets.

Strategic actions:

- Focus Spanish Cooperation's multilateral work on the priorities identified in the Master Plan: access to fair, inclusive and quality education for all; support the creation of education policies based on skills acquired at school and throughout life; train teachers and support education system governance; provide technical and professional training and strengthen the links between education and decent jobs, especially for people at risk of social exclusion and particularly vulnerable groups.
- In keeping with the Feminist Cooperation Strategy, support girls and both young and older women to access technical and vocational education and training, particularly in fields related to science, technology, engineering and mathematics (STEM subjects). Support the digital and green transitions to ensure quality jobs away from traditional gender biases and gender divisions in employment, and to encourage women to access higher education and to get involved in scientific research institutions, centres and networks.
- Push for joint initiatives with leading multilateral organisations in the education sector, such as UNESCO.
- Continue financing and increase support for the Global Partnership for Education.
- Monitor the actions of the SDG 4 High-Level Steering Committee and the main commitments made within the United Nations system.
- Take part in the G20 Education Working Group and advance the initiatives developed therein.

Spain will build this role specifically within the framework of the Global Partnership for Education and the United Nations Joint SDG Fund, with the World Bank and through UNESCO, UNICEF and the ILO.

4.4.10. Tax justice

International organisations help developing countries build capacity to ensure that tax legislation can be managed effectively and efficiently. This work is undertaken in partnership with regional organisations and development banks and through large technical assistance programmes. Multilateral cooperation efforts will help establish public administrations with sufficient resources to ensure that all citizens can access basic services. To obtain these resources, governments must adopt sustainable policies that support wealth creation. If

the economic fabric within the region expands considerably, then the foundations for a more ambitious tax system designed to redistribute wealth grow.

Spain's increasingly important role in encouraging global tax justice will be underpinned by its involvement in the United Nations system, the OECD and the EU to support the rolling out of coordinated tax policies that combat harmful tax competition and foster a broad and fair tax base. Spanish Cooperation will continue to support its partner countries (particularly in Latin America, the Caribbean and Africa) to deliver tax reforms that ensure fairer, more progressive and efficient national systems and to build a more sound and efficient tax administration. Within this framework, and by way of example, the Spanish Agency for International Development Cooperation (AECID), in partnership with the OECD, ECLAC and other stakeholders, supports an initiative to encourage tax reform in Latin America and the Caribbean. This initiative is based on dialogue, multi-stakeholder debate and certain reform initiatives; encouraging cooperation between countries and support for institutional networks and producing reports and analyses. This experience may be expanded to other regions, depending on the outcomes.

One of Spain's priorities will be to negotiate a framework convention on international tax cooperation at the United Nations to make it more inclusive and effective. The potential impact of this new framework on sustainable development processes will be taken into account. Alongside Brazil and other stakeholders, Spain also supports the initiative to establish a global minimum tax on the super-rich.

The Global Accelerator on Jobs and Social Protection for Just Transitions was launched by the UN Secretary-General in 2021 and is coordinated by the ILO. Spain, Belgium and Germany have helped set up this initiative. It aims to support the creation of decent jobs, extend universal social protection and open pathways for just transitions, leaving no individual behind. Another recent initiative, supported by Spain, was presented by the ILO at the Sevilla Platform for Action. It strives to deliver progress on universal social protection in developing countries through specific commitments to increase social protection coverage by 2% annually.

Strategic actions:

- Increase Spain's involvement in the United Nations system, the OECD, the G20 and the European Union to support the implementation of coordinated tax policies that combat harmful tax competition and foster a broad and fair tax base.
- Strive to end negotiations on a framework convention on international tax cooperation at the United Nations. This convention will reinforce international tax cooperation, making it more inclusive and effective.
- Actively support innovative ILO initiatives on social justice and expanding social protection.

Spain will build this role specifically through the OECD (including global initiatives linked to this organisation), ECLAC, the ILO and the World Bank.

4.4.11. Inclusive and sustainable economic development and decent jobs

Spain will encourage a shift towards a more sustainable economic model, moving away from the short-term, linear approach, taking into account environmental and social issues. This approach is aligned with EU initiatives, such as the European Green Deal, which seek to make economies more sustainable, competitive and resilient. The success of this shift in economic model depends on whether other economic blocs roll out similar regulations. Spain will push this issue forward at multilateral decision-making forums, such as the G20.

There are several international initiatives that support this shift in model. The United Nations Global Compact encourages companies to adopt sustainable and socially responsible policies. The United Nations Environment Programme Finance Initiative, for example, works with the finance sector to foster sustainability. The UN Principles for Responsible Investment encourage environmental, social and governance criteria to be taken into account in investment decisions. Furthermore, the ILO's work centres on complying with employment rights and decent working conditions. Likewise, the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct are one of the four elements of the OECD Declaration on International Investment and Multinational Enterprises. They encourage companies to contribute positively to economic, environmental and social advances worldwide, whilst addressing adverse impacts associated with their business. Spanish Cooperation can work in partnership with the organisation to help effectively execute these recommendations in partner countries.

Spain's multilateral sustainable development action will place an emphasis on mainstreaming circularity. The aim is to minimise resource extraction and waste generation, as a lack of waste management is a risk to human rights, specifically the right to health, water, food and a healthy environment. At the same time, capacity building in the field of waste management can provide considerable opportunities for economic development and job creation in Spanish Cooperation's partner countries. When the material value of waste is recovered and markets are created where items can be repaired, reused and recycled and non-recyclable waste can be disposed of in a controlled manner, vulnerable workers can be brought into the labour market —particularly people who informally collect waste— and new markets for secondary raw materials can be created. Future initiatives in this field could be guided by Spanish Cooperation's partnerships with the World Bank and certain United Nations agencies.

Education and public awareness are key to the success of a sustainable economic model. Spain will support multilateral programmes that foster sustainability, circularity and informed, engaged citizens. Better training increases productivity, which benefits companies and the economy. It is also key to sustainable development, making us better prepared to tackle future challenges and a higher demand for quality, green jobs

Spain will take an active role in global and regional initiatives that foster corporate sustainability, green technology developments and sustainable financing. By adopting these strategies and aligning its policies with the European Green Deal, Spain can push for inclusive, sustainable economic development that will visibly help reduce global tensions.

Strategic actions:

- Support the role of the ILO to publish social and employment standards and to publish best practice guidelines on social dialogue between national governments, business organisations and trade unions.
- Within the framework of the G20, support the implementation of regulations to encourage the private sector to transform towards a more sustainable, circular and inclusive economy (such as those included in the Sustainable Finance and Circular Economy Action Plans, the Corporate Sustainability Reporting Directive and the directive on corporate sustainability and human rights due diligence).
- Support multilateral work to check whether companies are complying with human rights regulations in supply chains, as these regulations have a considerable impact on decent jobs.
- Support the United Nations Global Compact, the UNEP Finance Initiative, the United Nations Principles for Responsible Investment (UNPRI) and the work of the ILO in this field.

- Mainstream the issue of decent jobs across all multilateral sustainable development initiatives by supporting programmes that reduce working poverty, foster job creation and encourage social inclusion.
- As part of the Feminist Cooperation Strategy, work with multilateral development organisations to set out regulatory frameworks in Spanish Cooperation partner countries that ensure equal access to and the retention of decent jobs in the formal economy. This will be achieved by adopting measures that foster economic and employment rights in feminized sectors, that empower women and support them in leadership positions where they can be agents of social, economic and cultural dialogue, and that empower women in the informal economy. Measures must also be adopted to support the creation of decent jobs in the care sector, emphasising productive initiatives and employment and entrepreneurship opportunities for women. Actions that acknowledge, reduce and redistribute unpaid care work must also be encouraged.
- Under the Sevilla Platform for Action, support initiatives designed to steadily increase social protection coverage rates, leading to universal social protection. Similarly, support initiatives to create multilateral frameworks that outline minimum standards for social protection, health and safety at work and fair pay.
- Support circular economy and waste management initiatives, as resource extraction and a lack of efficient waste management has a negative impact on the other SDGs in developing countries.

Spain will build this role specifically through the World Bank, the OECD, the United Nations Joint SDG Fund, the ILO and the Global Compact, and through other multilateral organisations that support economic development in their respective areas of expertise.

4.4.12. Trade and development

Spain champions open trade worldwide, renewed technological cooperation and a reform of WTO rules to tackle new global challenges from a multilateral perspective. World trade plays a crucial role in economic development, particularly in developing countries. These countries can reap the benefits of being able to access bigger markets, more resources and technology that will help drive innovation and improve the quality of their goods and services, increase global competitiveness, create jobs, and raise incomes and living standards. There are, however, certain challenges to international trade. These include trade barriers that impede market access and standards and regulations that can make exporting goods and services difficult. Well-designed policies and suitable strategies must be written at the multilateral level so that measures that facilitate trade and, in turn, promote a more sustainable, inclusive and equitable approach can be adopted.

In light of rising tariff tensions, Spain insists on the need for rules-based trade, including WTO rules, and reiterates its full commitment to reforming and strengthening the organisation. Current challenges provide an opportunity for countries that defend multilateralism to engage in a broader debate aimed at bolstering the WTO and strengthening its role for the good of all its members.

Spain is looking to work with developing countries to forge strategic partnerships that will help us achieve shared goals, such as the transition to more resilient and secure economies. We must, therefore, build and develop partnerships with as many partners as possible, as we strive to reinforce economic security, increase resilience and sustainable value chains and help support an international economic system underpinned by clear and fair rules.

The EU has exclusive policy-making powers in the field of trade and, by association, in multilateral organisations like the WTO, the OECD, the International Trade Centre (ITC) and UNCITRAL/UNCTAD. Spain can use its

influence in the EU to play a major role in improving trading conditions and their impact on sustainable development worldwide. Spain's active involvement and influence in these institutions provide an opportunity to have a hand in creating a fairer, more inclusive and mutually beneficial trading environment for all countries, particularly developing nations.

Strategic actions:

- Support aid programmes for developing countries through the Generalised System of Preferences (GSP), the GSP+ and the Everything But Arms (EBA) scheme.
- Play an active role in reforming the WTO and help more countries join the WTO, particularly developing countries. Support trade liberalisation and investment assistance, from a trade and development approach.
- Support and foster new partnerships with developing countries, such as Sustainable Investment Facilitation Agreements (SIFAs), Memoranda of Understanding (MoUs) and Clean Trade and Investment Partnerships (CTIPs) to capitalise on the positive impact of trade and investment on sustainable development. Ensure that environmental and social clauses are included in multilateral trade agreements.

Spain will build this role specifically within the WTO, the International Trade Centre, UNCTAD, the OECD and the G20.

4.4.13. Culture and sustainable development

In the multilateral sphere, Spain will foster the development of human capital in cultural management and cultural policy, helping include artistic and intellectual creativity in education systems to build more open and creative learning environments. It will also bring greater cultural awareness to governance and social and economic development issues, encouraging citizens to get involved and creating new narratives for the future. Mechanisms will be used to develop the cultural and creative industries, bolstering the sector. Moreover, initiatives that support the sustainable preservation of tangible and intangible cultural and natural heritage will also be encouraged. Emphasis will be placed on responsible, sustainable tourism to strengthen cultural identity and social cohesion, improving both local and international communities.

Spain will use culture as an educational tool to raise awareness of cultural diversity, heritage and the values of sustainability. Culture will also be promoted as a space for communication and critical thought, creating new narratives to describe a different future. Emphasis will be placed on cultural rights, ensuring that all individuals can access and take part in cultural life, helping to create fairer and more inclusive societies. Cultural synergies with other sectors, such as education, health and the environment will be created, guaranteeing a comprehensive approach to sustainable development, which aligns cultural policies with the SDGs.

Spain's commitment to culture and sustainable development is evidenced through the Mondiacult 2025 cultural policy conference held in Barcelona. The first world report on the state of culture was published and there was ongoing work towards a new Spanish Cooperation Culture and Sustainable Development Strategy. We will continue to recognise culture as a global public good and support the recognition of culture as a key driver for achieving the SDGs.

Strategic actions:

- Support the mainstreaming of cultural diversity and cultural rights in the work of IFIs, multilateral development organisations and international humanitarian organisations, adopting the triple-nexus approach.
- Lead international initiatives designed to highlight culture's potential to drive sustainable development and achieve the SDGs, acknowledging culture's status as a global public good.
- Support measures to ensure that all women and girls can take part in cultural processes on an equal footing and fully and effectively exercise their human right to culture.
- Help protect, restore and renovate historical and cultural heritage in developing countries.
- Encourage and foster intercultural and interfaith dialogue to build social cohesion and peaceful and inclusive societies.
- Continue to encourage indigenous peoples and organisations representing people of African descent to take part in international forums and mechanisms.
- Finish work on the new Spanish Cooperation Culture and Sustainable Development Strategy, as set out in the Master Plan, which also includes guidelines for multilateral action.
- Foster a culture of science and democracy in light of overwhelming conspiracy and authoritarian narratives that undermine democratic consensus and the rules-based international order.

Spain will build this role specifically by working with UNESCO.

4.4.14. A fair and inclusive digital transition for sustainable development

Spain will continue to support the 2019 Giga initiative, which aims to connect every school in the world to the internet, and the Barcelona Technology Centre. The aim of this work is to adopt a people-centred approach to bridge the digital divide affecting millions of children and young people around the world. By actively taking part in UNESCO, Spain will continue to support the publication and adoption of UNESCO's Recommendation on the Ethics of Artificial Intelligence, with a particular look at the implications for developing countries.

Furthermore, Spain encourages technology transfers to developing countries by supporting and pushing for digital public infrastructure, both within the G20 and through United Nations organisations. Multilateral development organisations will be encouraged to effectively mainstream digitalisation across all their areas of action. Access to funds specialising in emerging technologies is central to making technology transfers more accessible, thus supporting more digital cooperation with developing countries through multilateral initiatives and frameworks.

Strategic actions:

- Support digitalisation-centred multilateral initiatives that have a particular impact on developing countries.
- Include lines of action in digital environments to drive transformation, in partnership with all multilateral development organisations in their respective fields of activity.
- Support technology transfers to developing countries by facilitating and pushing for digital public infrastructures.

- Work with multilateral development organisations and IFIs as part of the Feminist Cooperation Strategy to foster multilateral actions that prevent and combat digital violence against women and girls, including in the political context. Foster actions to tackle the gender digital divide in terms of internet access and the use of information and communication technologies. This also includes a lack of access to infrastructure and equipment and to the skills needed to access job opportunities and the benefits that digital transformation can offer in Spanish Cooperation partner countries.

Spain will build this role specifically through the OECD and G20, the World Bank and the United Nations Joint SDG Fund, and in partnership with UNICEF, UNDP, ITU and UNESCO, whilst supporting digitalisation actions across all multilateral organisations within their respective areas of expertise.

4.4.15. Human mobility: migration, asylum and refuge from the sustainable development cooperation perspective

Spain supports the Global Compact for Safe, Orderly and Regular Migration, which aims to improve international cooperation on migration governance. It acknowledges that migration is a multi-faceted issue that cannot be managed by just one line of government policy and that it requires partnerships between countries of origin, transit and destination. Spain is also committed to offering migrants decent and safe living conditions and will continue to focus on adopting positive and realistic narratives around migration to combat the rise of racism and xenophobia.

Spain will continue to support the crucial work of UNRWA, which helps Palestinian refugees and provides vital services to nearly 6 million people in the Middle East. It offers development and humanitarian relief in Palestine, Lebanon and other countries in the region and supports the two-state peace solution.

Moreover, Spain will continue to provide support to the IOM in its crucial role of helping internally displaced persons and resettling refugees in other countries. Likewise, Spain will continue to encourage partnerships in the field of voluntary returns and to support returnees' subsequent socio-economic reintegration in their countries of origin. On a multilateral level, Spanish Cooperation will continue pledging its support to increase the range of training and professional education opportunities for young people, particularly those who are vulnerable or at risk of social exclusion, in both their countries of origin and destination.

Spain is determined to strengthen the role of the IOM and UNHCR as experts who support developing countries to manage migration and welcome refugees and asylum seekers from a rights-based perspective, supporting their capacity building to achieve the 2030 Agenda.

Strategic actions:

- Support the Global Compact for Migration's multilateral delivery by strengthening the IOM's capacity to help developing countries adopt and roll out human-rights-centred policies and measures. Encourage international cooperation between countries to promote safe, orderly and regular migration.
- Harness multilateral partnerships to change narratives and emphasise the value of migration for advancing sustainable development in countries of origin, transit and destination.
- Enhance measures to support the fight against human trafficking through multilateral policies.
- Support migrants' access in Spanish Cooperation partner countries to health services, education and employment, working with IFIs and multilateral development organisations.

- Utilise multilateral sustainable development policies to support educational, training and professional development programmes that meet the training needs of young people in partner countries, both in migrants' countries of origin and in countries of destination.
- Monitor the remittance matters agreed in the Sevilla Commitment.
- Support and contribute to the UN Internal Displacement Solutions Fund (IDSF) and, generally speaking, foster Spain's involvement in multilateral sustainable development work with internally displaced persons, dealing with their vulnerabilities.

Spain will build this role specifically alongside the World Bank and through UNHCR, IOM, ILO and OHCHR. It will also support the mainstreaming of work with migrant and displaced populations within the scope of multilateral organisations' mandates.

4.4.16. Localisation of SDGs

Spain maintains its firm commitment to SDG localisation. It outlines institutional governance structures that specifically provide multi-stakeholder and multi-level coordination and strategic frameworks for implementing the SDGs, underpinned by a whole-of-government and whole-of-society approach. Spanish Cooperation will continue to support localisation at all international political forums, including the OECD, the United Nations and the G20, making progress on this bottom-up agenda by starting at the local and regional level. Spain will, therefore, continue to work closely with the Local2030 initiative, led by the UN Secretary-General. Spain will strengthen its leadership in this field from the office of the Coalition Secretariat in Bilbao. This office is the UN's main platform for localising the SDGs, and the creation and building of this office are in themselves examples of the multi-stakeholder, multi-level approach, as the Ministry of Foreign Affairs, European Union and Cooperation, the regional Basque Country Government, Bilbao City Council and the BBK Foundation were all involved.

Alongside the Local 2030 Coalition and the OECD, as part of the Fourth International Conference on Financing for Development, Spain promoted an alliance of international organisations, governments and civil society to push forward measures that help the localisation of SDG financing. These measures include help creating suitable environments for local financing in developing countries, strengthening local institutional capacities and expanding access to innovative financing for local stakeholders. Other measures seek a closer alignment between financial and local SDG planning, the integration of climate-resilient infrastructure asset management into local development strategies and multilateral dialogue through shared practice on decentralised sustainable development cooperation.

Strategic actions:

- Continue to support the work of the Local 2030 Coalition and strengthen commitment and leadership in the localisation of the SDGs from the Coalition Secretariat's office in Bilbao.
- Effectively include the localisation approach in Integrated National Financing Frameworks (INFFs).
- Lead the localisation agenda within the OECD, working with the organisation to continue creating better tools and guidance. Strengthen the analysis and evidence generated on decentralised cooperation's contribution to achieving sustainable development and the visibility thereof.

- Push the SDG localisation agenda within the G20.

Spain will build this role specifically as part of the G20, the OECD, the Local2030 Coalition and the United Nations Joint SDG Fund and through its partnerships with UN-Habitat, the UNDP and ECLAC.

4.4.17. The triple nexus: sustainable development, humanitarian action and peace

As already mentioned, the Spanish Cooperation Master Plan 2024-2027 considers the peacebuilding approach and the triple nexus to be central elements that cut across sustainable development cooperation policy, including the multilateral environment. The 2019 DAC Recommendation on the Humanitarian-Development-Peace Nexus is a vital point of reference for Spanish Cooperation's actions. It has a significant impact on its work with the United Nations system, as seven agencies formally support this Recommendation and three are observers. A systemic approach among multilateral stakeholders on the ground will also be considered, so that Humanitarian Country Teams can maintain ongoing dialogue with sustainable development stakeholders. The UN Resident Coordinator will strengthen the joint work between stakeholders.

Strategic actions:

- Help reinforce the work of Resident Coordinators to forge links and support shared work between humanitarian and development stakeholders by providing diplomatic and financial support, including via the SPTF.
- Continue to support the Women, Peace and Security Agenda from this perspective. It is here that Spanish Cooperation's commitment to achieving SDGs 15 and 16 converges with the agenda's central role in ensuring adequate conditions for sustainable development in countries, particularly those in fragile contexts. The peace and security agenda has a considerable impact on both preventing conflicts and crises that seriously impact development and on achieving fair and inclusive post-conflict recovery processes.
- Support effective delivery of the triple nexus approach within selected organisations.

Spain will build this role specifically through UNHCR, IOM, WFP, FAO, IFAD, UNDP, UNICEF, UNFPA and UN Women, and by working with the United Nations Development Coordination Office (DCO), the United Nations Office for the Coordination of Humanitarian Affairs (OCHA) and the Peacebuilding Support Office (PBSO).

5.

PLANNING

5. PLANNING

The **Spanish Strategy for Multilateral Sustainable Development Policy** is a strategic tool within Spanish Cooperation's robust planning system. At the top of this system is Law 1/2023 and the Spanish Cooperation Master Plan for Sustainable Development and Global Solidarity 2024-2027, which sets out its objectives and priorities. At the same time, this Strategy supplements and links to several existing strategies and to others identified in the Master Plan 2024-2027 that need renewing or developing. This applies particularly to the Global Health Strategy and Spanish Cooperation's new thematic strategies on feminist cooperation, sustainable development and culture, the right to food, the environment and climate change, and education for sustainable development and global citizenship. This Strategy is a government policy document that seeks to guide all multilateral policies in the sustainable development field. Spain's central government departments will adopt the measures needed to develop the Strategy and implement it within the scope of their respective areas of authority, including its funding from the allocations made to them in various financial years and within the budgets set annually for each of the government departments.

In the multilateral context, as mentioned in article 6.2 of the aforementioned Law and the Master Plan, the next level of planning includes the **Strategic Partnership Frameworks** with the international organisations, agencies, funds and programmes that are key to Spanish Cooperation. Following a process of negotiation and agreement with the specific organisation, these SPFs set out the objectives, joint work priorities and other critical elements of the relationship over a period of several years. Since 2009, Spanish Cooperation has signed SPFs with UNDP, UN Women, UNFPA and UNICEF, and new frameworks are currently being drawn up with these four strategic Spanish Cooperation partners. The SPFs provide greater predictability to Spanish cooperation and funding, in line with budgetary resources. They align with the Strategic Plans of key agencies, funds and programmes within the framework of the SDGs. There is an ongoing dialogue between the parties that strives for mutual support and creates outcome-oriented development partnerships, there is greater communication around joint actions and public accountability and actions are better monitored and evaluated. Moreover, contributions to core, flexible and earmarked funding and the use of multi-year commitments, when possible, strategically increase in keeping with the reform of the United Nations development system and the guidelines set out in the Funding Compact.

A three-stage plan is set out to support these Strategic Partnership Frameworks:

1. In the strategic stage, information is exchanged in the hope of launching or renewing the SPF. A general text is drawn up setting out the priorities and a matrix is prepared to highlight the objectives shared between the Master Plan and the fund's/programme's strategic plan.
2. The outcome-oriented stage ensures effectiveness, including monitoring methods and an accountability system.
3. The resources and operational stage indicates the financial resources to be mobilised. Spanish representation within agencies, programmes and financial tools is increased and decision-making procedures and frequency of meetings are noted.

The range of strategic planning instruments requires institutional stakeholders within the Spanish sustainable development cooperation system to coordinate efforts. Article 29 of the aforementioned Law therefore assigns importance, within the multilateral policy sphere, to the Interministerial Committee for Sustainable De-

development Cooperation and Global Solidarity. This committee ensures coordinated, coherent and effective action when adopting and monitoring sustainable development policy coherence within central government and with regard to relations with international development organisations.

Lastly, the **budgetary framework** is a vital aspect of planning. The multilateral ODA budget will increase annually over the next few years and this increase must be aligned with the forecasts set out in Law 1/2023 and the Spanish Cooperation Master Plan, namely that total Spanish ODA should reach 0.7% of gross national income by 2030. This will also ensure gradual progress towards Spain being among the top 10 donors of contributions to the core budgets of UNDP, UNICEF, UN Women and UNFPA. Aside from increasing core contributions to the general budget, and depending on the value that one financing channel or another may add in each context, contributions will be made to give multilateral development organisations greater flexibility. This will be done by supporting programme lines or other flexible financing mechanisms and supporting strategic global, regional and local programmes and projects that work in a specific area of interest, providing the system with sufficient scope to be more agile. The Strategic Partnership Frameworks between Spanish Cooperation and each organisation will set out minimum percentage targets for contributions to the core budget and maximum targets for earmarked contributions.

Furthermore, it is Spain's hope to continue supporting the reform of the United Nations system, both politically and financially. At the second session of the SDG Summit in September 2023, Spain's Prime Minister expressed the country's hope of being among the top 10 contributors to the Special Purpose Trust Fund (SPTF) and to achieve paid out contributions of €120 million to the Joint SDG Fund by 2027.

Spain has also committed to increasing its climate finance levels by 50% to €1.35 billion a year from 2025 onwards. This funding increase will come from several sources in addition to ODA (where funding proportions must increase in keeping with total projected ODA increases). ODA plays a central role in this effort and Spain pledges to double its ODA contributions, with ODA becoming the main element of its international climate financing. Progress will be made on this commitment as total ODA budget allocations rise and other government and private flows will be mobilised to complement this increase. Part of the expected increase in Spanish ODA during this period must support the efforts of Spanish Cooperation partner countries in the fields of climate justice mitigation and adaptation, addressing the needs of those most vulnerable to climate change. Increases in ODA by 2030 should strive to reflect the link between climate financing and the other SDGs and ODA objectives, so that balanced support can be provided for the three transitions (social, green and economic) that underpin sustainable development challenges, as set out in the Master Plan.

Lastly, the Sevilla Plan to Support Multilateralism, presented by the Prime Minister at the Fourth International Conference on Financing for Development, not only reiterates Spain's commitment to 0.7% of GNI for ODA, but also confirms that Spain will redirect its contributions to international organisations to support the sectors particularly affected by the current situation. Emphasis will be placed on global health, the climate emergency and investment in humanitarian action and rights, with commitments of €315 million to global health, €500 million to climate change and €725 million to humanitarian action and rights in the 2025-2027 period.

Alongside ODA, Spain also reports data under its Total Official Support for Sustainable Development (TOSSD) framework. This includes data from all public entities, which are compiled and reported by the Spanish Secretariat of State for International Cooperation at the Ministry of Foreign Affairs, European Union and Cooperation for calculation by the OECD's DAC. Efforts will be made to green up these financing flows and the aim is to increase financing for climate issues and other environmental objectives to help achieve the SDGs in developing countries.



6.

MONITORING AND ACCOUNTABILITY

6. MONITORING AND ACCOUNTABILITY

Law 1/2023 and the Master Plan 2024-2027 place great importance on transparency and accountability to Spanish citizens and to partner countries, their societies and other sustainable development associates. The monitoring system must, therefore, be integrated into Spanish Cooperation's strategies and the SPFs with multilateral organisations. The Law stipulates that monitoring of all processes, instruments and resources must include a gender approach.

Current annual reports on multilateral cooperation, which are the responsibility of the Spanish Secretariat of State for International Cooperation, through the Directorate General for Sustainable Development Policies (DGPOLDES), will be adapted to this Strategy so that they become **Annual multilateral sustainable development policy reports**. These reports will examine the Strategy's progress and the main sections must cover a strategic look at the political commitments made, the partnerships agreed and the processes undertaken. They must also include a strategic analysis of development financing through the United Nations system, multilateral financial institutions and global funds. There must be an analysis of changes in Spanish contributions and an analysis of Spain's multilateral cooperation impact on the SDGs and the 2030 Agenda. The reports will also include relevant information on the triple-nexus perspective, highlighting the links between actions in the humanitarian aid, sustainable development and peacebuilding fields. The multilateral sustainable development policy reports will also include a section evaluating multilateral development organisations and their activities, in keeping with the procedures set out in Chapter 7 of this Strategy. This section will list the evaluations made and will outline the most relevant findings and recommendations.

All institutional stakeholders within Spain's central government involved in multilateral activities impacting on sustainable development must work together to produce these reports. As well as the standard statistical data, they must also report on the political commitments made, the partnerships created and the processes undertaken. Multilateral policy reports must be completed during the second half of the year following the year covered by the evaluation.

Furthermore, monitoring the Strategic Partnership Frameworks with development organisations in the UN system will be a central part of monitoring the multilateral sustainable development cooperation policy. These frameworks must include:

1. High-level monitoring mechanisms. The format will be set out in each SPF and may include a biannual, high-level meeting involving political discussion and strategic monitoring of the SPF's progress. Spain will also take part in the Executive Boards, or equivalent body, of the multilateral development organisation or programme in question.
2. Technical monitoring mechanism. In addition to the above, and as agreed in the SPF, technical monitoring mechanisms will be used as often as agreed. The aim of the monitoring meetings is to assess the partnership, the activities carried out as part of the SPF, to exchange opinions and to agree on improvements to the activities or the partnership. In particular, information will be exchanged and the status of the cooperation work will be reviewed and progress monitored. A general review of Spain's contributions will be performed and the possible reallocation of any surplus funds will be agreed mutually. The reports submitted by multilateral development organisations, under the terms of the SPF, will be studied.
3. The following section details the evaluation, as set out in each SPF.

The accountability process guides the work of Spanish Cooperation and is crucial to building trust in the institutions and in their contribution to global solidarity. As statistical capacity building and the Info@SDGs2030 platform are developed, this process will be further strengthened and applies to multilateral sustainable development cooperation. This will provide transparency and improve communication, as set out in the Master Plan 2024-2027.

7.

EVALUATION

7. EVALUATION

Mechanisms for evaluating this Strategy and Spanish Cooperation's multilateral cooperation in general are essential. Evaluation ensures that objectives are met and that the lessons learnt can be woven into the decision-making process. In keeping with Spanish Cooperation's commitment to stronger and better governance of the multilateral system, existing evaluation systems currently used by our multilateral partners will be acknowledged and reinforced, as they are central to their transparency and accountability.

Spanish Cooperation's Evaluation Office (OECE) is created under the Spanish Secretariat of State for International Cooperation, as per Law 1/2023 and Royal Decree 1184/2024 of 28 November setting out the basic structure of the Ministry of Foreign Affairs, European Union and Cooperation. This office guarantees and drives the planning of strategic evaluations, working with other stakeholders in the Spanish Cooperation evaluation system. It is also responsible for representing Spain at international forums that discuss evaluation and how the international community can standardise and link this information when generating evaluation evidence. Via the OECE, this Strategy proposes setting up a tool to be used by Spanish Coordination stakeholders involved in creating and delivering cooperation evaluation policies for sustainable development and humanitarian action. This tool would provide greater support for and collaboration with sustainable development organisations' evaluation systems. It would strengthen involvement in international, sustainable development cooperation evaluation networks and it would integrate evaluation outcomes into multilateral cooperation decision-making, planning and monitoring processes.

In order to maximise results, evaluation teams at the relevant organisations will assess the frameworks' evaluation and accountability mechanisms. Their evaluation reports will be available on the Spanish Cooperation website. Spanish Cooperation will use the evaluations produced through this system to meet its reporting needs in decision-making processes. Thought will be given to evaluating programmes that have received Spanish Cooperation funding, in line with the international organisation's rules and standards. If there are a number of Spanish Cooperation stakeholders in the same international organisation, a coordinated evaluation approach will be taken.

7.1. Support for evaluation mechanisms within the United Nations system

Evaluation within the United Nations framework is a systematic and objective analysis of the relevance, efficiency, effectiveness and impact of its activities. This analysis enables the United Nations bodies and Member States to systematically reflect on what improvements can be made to the system. The United Nations has an extensive institutional framework for evaluating its sustainable development policies, which includes:

- Independent evaluation units within the system's various bodies that internally evaluate their programmes, projects, functions and processes.
- The Office of Internal Oversight Services (OIOS) performs external evaluations of Secretariat entities, providing an independent analysis of outcomes and opportunities. The office reports directly to the Secretary-Ge-

neral and the General Assembly. It also evaluates other United Nations bodies that promote sustainable development and the extent to which the Secretariat is meeting its institutional objectives.

- The United Nations System-Wide Evaluation Office (SWEO) reports to the Secretary-General's Executive Office and evaluates the UNDS' contribution to delivery of the 2030 Agenda.
- The Joint Inspection Unit (JIU) is a subsidiary body of the General Assembly in charge of independent external oversight. It performs system-wide evaluations to ensure administrative efficiency and promote system-wide coordination.

Moreover, the principles underpinning the evaluation systems of multilateral sustainable development organisations are taken from the OECD's DAC evaluation criteria, which are aligned with Spanish Cooperation's evaluation system. If this is not the case, these organisations have developed their own criteria based on standards agreed within the United Nations Evaluation Group (UNEG) and the Evaluation Cooperation Group (ECG) for multilateral development banks.

At other times, and as a result of the type of contributions made (particularly multi-donor funds), Spanish Cooperation will use the standardised evaluation mechanisms already provided by the organisations managing those funds, which generally have a standard format for all contributors:

- The preparation and issue of regular accounting and financial reports.
- Joint evaluations.
- A consolidated outcome-oriented annual progress report.
- Involvement in evaluations performed by the organisation during and after the project.

7.2. Involvement in international evaluation networks

Through DGPOLDES, the Spanish Secretariat of State for International Cooperation has been providing financial support to the Multilateral Performance Network (MOPAN), the SWEO and the OECD's DAC Network on Development Evaluation (EvalNet). This support is based on Spanish Cooperation's firm commitment to evaluating international cooperation and sustainable development policies, including at the multilateral level. As stated in the regulatory framework and in the Spanish Cooperation Master Plan 2024–27, the OECE will continue to foster and increase representation of Spanish Cooperation's evaluation system at international forums, and its involvement in joint evaluation processes with other international bodies.

Involvement in MOPAN is vital, as the shared resources used to evaluate our multilateral system can be optimised and we can take part in multilateral initiatives aimed at mutual accountability. MOPAN is an independent network of member states, hosted by the OECD. It leads joint efforts to improve the multilateral system's performance by analysing international organisations and their role in the international sustainable development system. MOPAN's work enables members to be more accountable for their support of the multilateral system and to take part in evidence-based policy dialogue and governance of the international organisations they fund. Spain has been a member of MOPAN since 2023 and will continue to participate in this network of states, which contributes \$100 billion to the multilateral system. As a member of MOPAN, Spain takes part in its Steering Committees, acts as the institutional evaluation lead and promotes the uptake of their results, both within international organisations and amongst its partners. Spanish Cooperation stakeholders will therefore foster Spain's involvement in a coordinated and active manner. They fully support MOPAN's work, promote its activities and respond to the outcomes of MOPAN's evaluations by preparing management responses.

EvalNet strives to promote sound evaluation systems and practices to improve the effectiveness of sustainable development policies through learning and transparency. EvalNet is an important forum for sharing best practice and coordinating joint efforts. It also defines criteria and benchmark standards for evaluating sustainable development policies, analyses its members' evaluation systems and encourages cooperation partners to use stronger evaluation systems, in keeping with the principle of ownership in the 2030 Agenda. Spanish Cooperation will continue to support EvalNet's work by prioritising it within the DAC and by actively taking part in its plenary sessions and joint initiatives.

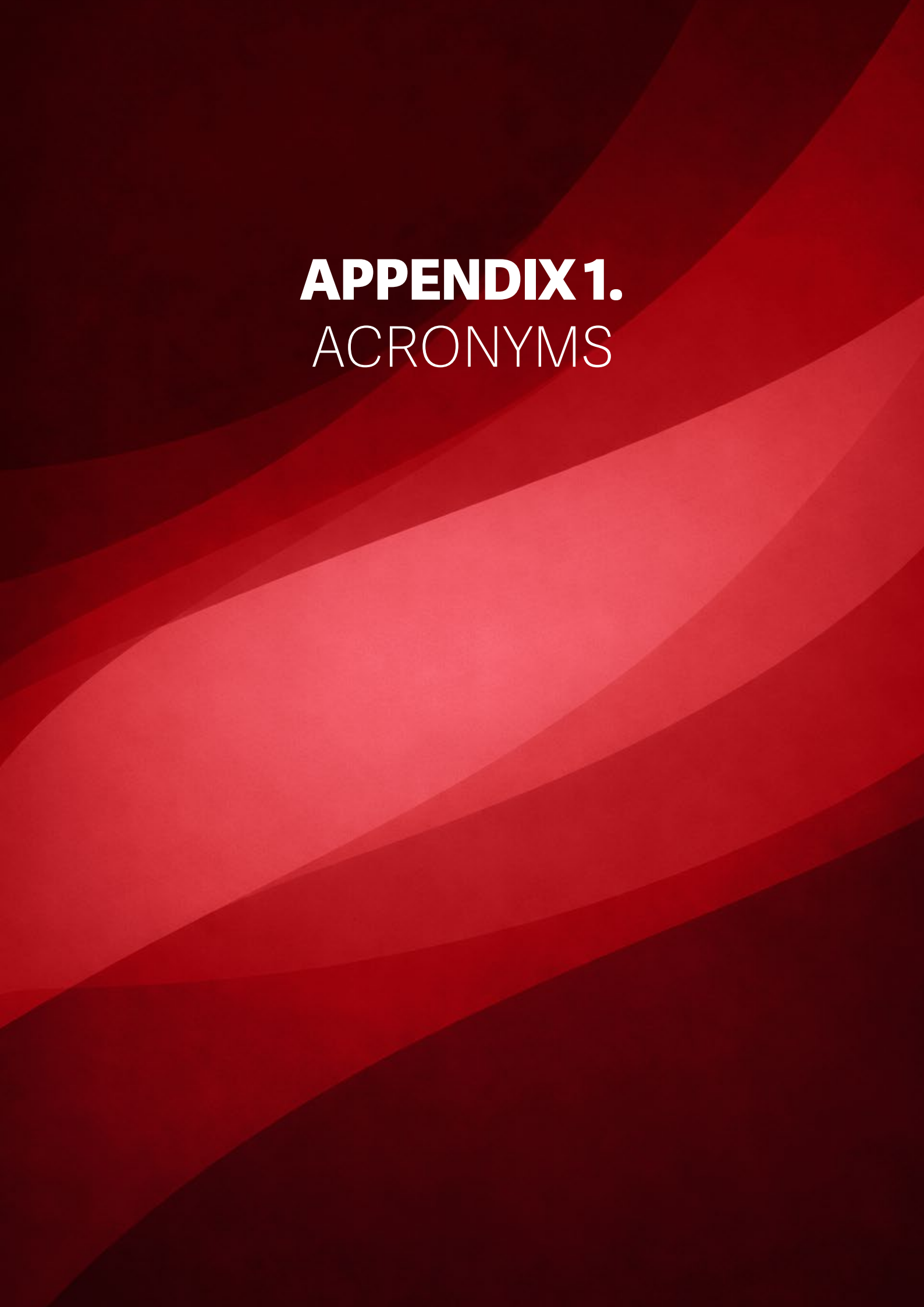
Lastly, by taking part in the Global Evaluation Initiative (GEI), we support a global network of bilateral and multilateral cooperation partners seeking to help governments in developing countries strengthen their monitoring and evaluation systems and the use of evidence. To this end, the GEI provides governments with technical monitoring and evaluation assistance, strengthens the capacities of public systems and evaluation professionals and helps manage evaluation knowledge through its implementing partners. Spain will explore how to work with the GEI as a key international partner to strengthen the mutual accountability and ownership principles.

7.3. Incorporating evaluation outcomes

The OECE will provide all Spanish Cooperation stakeholders with the evaluation reports and analyses prepared by the organisations' systems and MOPAN. Furthermore, the annual multilateral sustainable development policy reports produced by DGPOLDES will include a section on evaluating multilateral development organisations and their activities, highlighting the most significant findings and recommendations. Evaluations will therefore be included in conversations with multilateral development organisations and in Spanish Cooperation's multilateral system decision-making processes.

7.4. Strategy Review

Once the 2030 target for achieving the SDGs has been met, we will assess the outcomes generated under this Strategy as a basis for decision-making. This will be done to provide a benchmark for transparency and accountability. Based on the evidence available, a comprehensive assessment of achievements will be prepared and used to review and update the strategy.



APPENDIX 1.

ACRONYMS

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OHCHR	United Nations Office of the High Commissioner for Human Rights
UNHCR	United Nations High Commissioner for Refugees
AECID	Spanish Agency for International Development Cooperation
IDA	International Development Association
ODA	Official Development Assistance
WB	World Bank
MDB	Multilateral Development Bank
DAC	OECD's Development Assistance Committee
ITC	International Trade Centre
CBD	Convention on Biological Diversity
UNCTAD	United Nations Conference on Trade and Development
CE	Spanish Cooperation
ECLAC	United Nations Economic Commission for Latin America and the Caribbean
UNCCD	United Nations Convention to Combat Desertification
CFS	Committee on World Food Security
DCO	United Nations Development Coordination Office
DGPOLDES	Spain's Directorate-General for Sustainable Development Policies
DWG	G20 Development Working Group
ECOSOC	United Nations Economic and Social Council
FAO	Food and Agriculture Organisation of the United Nations
JSDGF	United Nations Joint SDG Fund
IMF	International Monetary Fund
UNFPA	United Nations Population Fund
FWG	G20 Financial Working Group
GAFSP	Global Agriculture and Food Security Programme
GCF	Green Climate Fund
GEI	Global Evaluation Initiative
GEF	Global Environment Facility
GPE	Global Partnership for Education
GPEDC	Global Partnership for Effective Development Cooperation
GPFI	Global Partnership for Financial Inclusion

HLPF	High-Level Political Forum on Sustainable Development
IDA	International Development Association
IDRA	International Drought Resilience Alliance
IFI	International Financial Institution
INFF	Integrated National Financing Framework
IWG	Inter-Institutional Working Group
JIU	Joint Inspection Unit
SPF	Strategic Partnership Framework
MAUC	Spanish Ministry of Foreign Affairs, European Union and Cooperation
MOPAN	Multilateral Performance Network
NDC	Nationally Determined Contributions
OHCHR	United Nations Office of the High Commissioner for Human Rights
OCHA	United Nations Office for the Coordination of Humanitarian Affairs
OECD	The Organisation for Economic Co-operation and Development
SDGs	Sustainable Development Goals
OECE	Spanish Cooperation's Evaluation Office
OEI	Organisation of Ibero-American States for Education, Science and Culture
OOF	Other Official Flows
IOM	International Organisation for Migration
OIOS	United Nations Office of Internal Oversight Services
ILO	International Labour Organisation
WTO	World Trade Organisation
OMUDES	Multilateral Development Organisations
WHO	World Health Organisation
UN	United Nations
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
UN Habitat	United Nations Human Settlements Programme
UNODC	United Nations Office on Drugs and Crime
PBSO	Peacebuilding Support Office
PRGT	Poverty Reduction and Growth Trust
WFP	World Food Programme
LDCs	Least Developed Countries
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
RST	Resilience and Sustainability Trust

SECI	Spanish State Secretary for International Cooperation
SFWG	G20 Sustainable Finance Working Group
UNSG	United Nations Secretary-General
UNDP	United Nations Development Programme
SPTF	Special Purpose Trust Fund
SWEO	United Nations System-Wide Evaluation Office
TOSSDT	otal Official Support for Sustainable Development
EU	European Union
ITU	International Telecommunications Union
UNDRR	United Nations Office For Disaster Risk Reduction
UNEG	United Nations Evaluation Group
UNESCO	United Nations Educational, Scientific and Cultural Organisation
UNICEF	United Nations Children's Fund
UNPRI	United Nations Principles for Responsible Investment
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNV	United Nations Volunteers



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