

BEYOND THE GOALS: INTERNATIONAL GUIDELINES FOR BUILDING AN SDG MANAGEMENT SYSTEM

№5

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Selecting priority SDGs and assessing their results are crucial steps toward achieving these goals. However, only integrating the SDGs into the management system allows for the transformation of contributions to achieving the SDGs into a manageable process, ensuring consistent progress toward the goals, and promptly adjusting decisions as conditions change.

Previous issues examined approaches to prioritizing and assessing SDG achievement, as well as how companies, using examples from Unilever, KazMunayGas, Bank CenterCredit, and Samruk-Energy, are addressing these aspects. This issue shifts the focus to the principles and approaches for building the management system itself.

At the international level, two complementary guidelines for building a management system for achieving the SDGs in organizations are currently emerging. The first is represented by the SDG Impact Standards for Enterprises and SDG Impact Standards Guidance documents, developed by the SDG Impact initiative of the United Nations Development Programme (hereinafter referred to as UNDP). The second is represented by the ISO/UNDP 53001 Management systems for United Nations Sustainable Development Goals (SDGs) — Requirements and ISO/UNDP PAS 53002:2024 Guidelines for contributing to the United Nations Sustainable Development Goals (SDGs), developed by International Organization for Standardization (hereinafter – ISO) together with UNDP. Below are approaches to building a management system within the framework of these guidelines.



SDG IMPACT STANDARDS: How to build and fill the system

SDG Impact Standards for Enterprises is a standard designed to integrate sustainable development goals into a company's management system (1). Unlike ISO standards, which provide a list of requirements that an organization must meet, this Standard defines the structural elements of a management system and a set of actions that must be implemented to ensure that sustainability and the achievement of sustainable development goals are embedded in the company's strategy, management, and day-to-day decisions.

The standard draws on the Impact Management Project, the United Nations Guiding Principles on Business and Human Rights (UNGPs), the Ten

Principles of the UN Global Compact (UNGC), and the Women's Empowerment Principles (WEPs). In addition to the Enterprise version discussed in this issue, there are versions for private equity funds and bond issuers, as well as a joint OECD-UNDP standard for development institutions – all of which are built on a unified logic, allowing different capital market participants to speak the same language (2).

Control system: four structural blocks

The standard describes four interrelated blocks: strategy, management approach, transparency and corporate governance.

Table 1. Four block of the management system SDG Impact Standards for Enterprises

Management system block	Key issues for which this block is responsible	What needs to be done in this block
1. Strategy	Where can we make the most significant progress towards achieving the SDGs, and where are we at greatest risk of having a negative impact?	Materiality analysis, stakeholder engagement, integrating SDGs into strategy, setting ambitious, measurable sustainable development goals.
2. Management approach	How do we integrate the SDGs into decision-making processes?	Policies and processes (environmental standards, human rights, responsible business practices), assessment of positive and negative effects, selection of performance metrics, ongoing monitoring and updating.
3. Transparency	How do we demonstrate to stakeholders that achieving the SDGs is real, not just a declarative exercise?	Disclosure of the decision-making approach and results at least once a year, regular reporting and communication, independent assurance of reporting.
4. Corporate governance	Who in the company is responsible for ensuring that SDG commitments do not remain just on paper?	The board of directors oversees impact issues, the management bodies have specialized competencies, and the chief executive is personally responsible for results.

(1) [SDG Impact Standards for Enterprises, Version 1.0, UNDP, July 2021](#)

(2) [About the SDG Impact Standards, UNDP, Updated May 2023; OECD-UNDP Impact Standards for Financing Sustainable Development, 2021](#)

The Standard's requirement to use outcome indicators that reflect actual changes, rather than limiting itself to reports on the implementation of plans and initiatives, deserves special attention. Thus, the Standard requires assessing not just the fact that events have been implemented, but what has actually changed for people and ecosystems. This is consistent with the Theory of Change, discussed in an earlier edition.

An important point within the Standard is that actions within the blocks are not one-off: a company must regularly revisit the materiality analysis as the context changes, update objectives, revise metrics, and disclose results, thereby increasing the maturity of its SDG management system.

ASSESSING THE MATURITY OF THE SDG ACHIEVEMENT MANAGEMENT SYSTEM

To answer the practical question of what stage of maturity a company is at in terms of building a management system, you can use the express diagnostic questionnaire developed by the authors of this article based on 12 Enterprise Actions – practices that form the basis of the Standard and self-assessment UNDP tool – a detailed self-assessment questionnaire developed by UNDP (3).

Express diagnostics questionnaire

Below are twelve questions covering the four management system blocks. For each question, please select a score from 0 to 3 that best describes the company's current practices.

Table 2. Questionnaire for express diagnostics of the maturity of the SDG achievement management system

No	Organizational practice	A question for self-assessment	Rating scale
Block 1. Strategy			
1. Commitment		Is the company's commitment to responsible and sustainable business practices and achieving the SDGs well-established?	0 – none 1 – declarative 2 – there is a policy/commitment 3 – integrated into decisions and activities
2. Stakeholders & Impacts		Does the company understand the expectations of key stakeholders and its significant positive and negative impacts on sustainability goals?	0 – not defined 1 – analysis is episodic 2 – systemic analysis is conducted 3 – analysis is regularly updated and used for decisions
3. Purpose & Strategy		Are sustainability and impact management integrated into the organization's mission and strategy?	0 – none 1 – partially 2 – yes, at the strategy level 3 – integrated into the strategy and business model

(3) [SDG Impact Standards for Enterprises, Version 1.0, UNDP, 2021 \(12 Enterprise Actions; self-assessment tool предоставляется UNDP в виде Excel-опросников\)](#)

No	Organizational practice	A question for self-assessment	Rating scale
4.	Impact goals	Are specific, measurable impact targets established that are linked to the strategy and the SDGs?	0 – none 1 – general intentions 2 – there are separate KPIs/goals 3 – there is a system of goals, indicators, boundaries and deadlines
5.	Strategy adjustment	Does the organization revise its impact strategy and objectives based on results, environmental changes, and new data?	0 – none 1 – only when necessary 2 – periodically 3 – systemic monitoring and adjustment cycle
Block 2. Management approach			
6.	Culture, capabilities & incentives	Are the corporate culture, structure, competencies, systems and incentives aligned with sustainability goals?	0 – none 1 – individual initiatives 2 – basic mechanisms exist 3 – all elements of the system are coordinated with each other
7.	Impact measurement & decision-making	Does the organization have an impact assessment methodology and processes integrated into business decision making?	0 – none 1 – individual indicators are measured 2 – there is a formalized approach 3 – impact assessment is systematically used in decision-making
8.	Assess, compare & monitor impacts	Does the organization compare significant impacts (positive and negative) over time, across stakeholder groups, and with external benchmarks?	0 – none 1 – individual assessments 2 – regular comparisons are made 3 – results are used to select and optimize solutions
9.	Continuous improvement	Is there a mechanism for continuous improvement of the impact management system?	0 – none 1 – response to individual issues 2 – periodic review 3 – continuous cycle of monitoring → improvement → re-evaluation
Block 3. Transparency			
10.	Transparency	Does the organization disclose how sustainability and impact management are integrated into decision making and what results have been achieved?	0 – none 1 – selectively disclosed 2 – regular disclosure 3 – transparent disclosure of results, goals, limitations and gaps

No	Organizational practice	A question for self-assessment	Rating scale
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Block 4. Corporate governance

11. Governance	Are responsible business principles and impact management integrated into the corporate governance system?	0 – none 1 – responsibility of individual departments 2 – responsibility of management bodies is established 3 – impact management is systemically integrated into corporate governance and decision-making processes
12. Governing body leadership	Does the board of directors/supervisory board demonstrate a personal commitment to sustainability and impact management?	0 – none 1 – declarative 2 – controls regularly 3 – determines the direction of the organization by personal example and decisions

How to calculate the result

The maximum score for all questions is 36. Table 3 shows the maturity levels and their interpretation depending on the number of points scored.

Table 3. Management system maturity levels based on the final score

Points	Maturity level	Interpretation
0–9	Elementary	SDGs and impact management are hardly integrated into the governance system.
10–18	Emerging	Individual elements exist, but the system is fragmented.
19–27	Developing	The main elements of the system have been formed, but there are significant gaps.
28–33	Advanced	SDGs and impact management are heavily embedded in governance.
34–36	High level of maturity	A comprehensive system for managing the achievement of SDGs, focused on continuous improvement, has been formed.

However, along with the total number of points, it is useful to count the points scored by blocks.

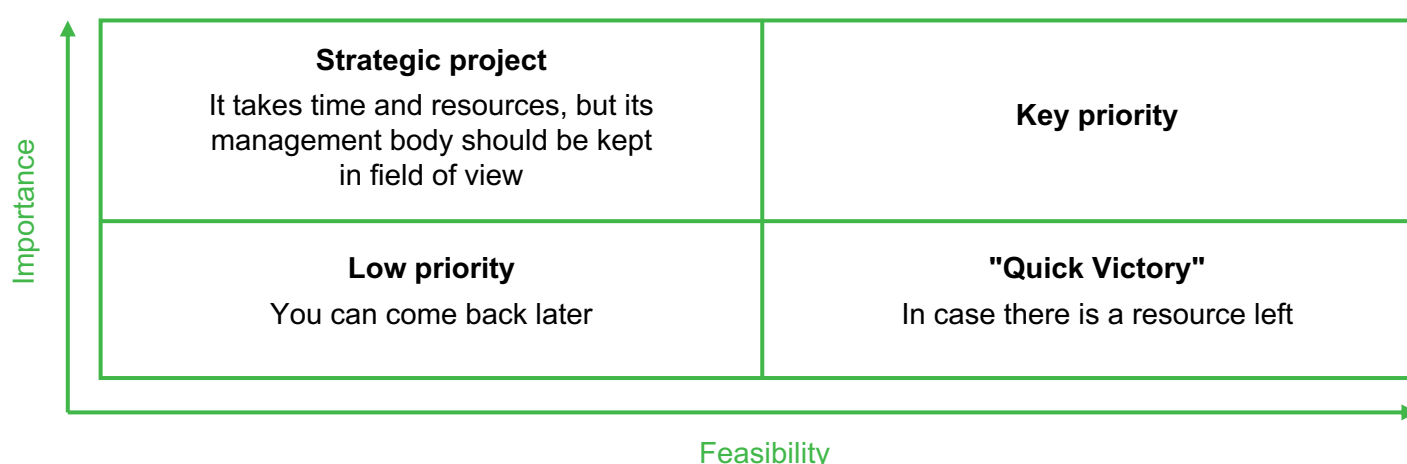
Table 4. Block scale for gap analysis

Block	Questions	Maximum points
Strategy	1–5	15
Management approach	6–9	12
Transparency	10	3
Corporate governance	11–12	6

Thus, for example, a company's results could be presented as follows: Overall Maturity – 24/36 ("Developing" level); Strategy – 11/15; Management Approach – 7/12; Transparency – 2/3; Corporate Governance – 4/6. Such format for assessing and interpreting results clearly shows where the gap lies and transforms the questionnaire from a general assessment into a gap analysis tool.

From assessment to a roadmap for improvement

To turn your self-assessment into an action plan, it's helpful to answer two additional questions for each question: how important is it to improve this practice (1 = low importance, 2 = medium, 3 = high) and how realistic is it to do so in the next 12-24 months (1 = difficult, 2 = possible, 3 = relatively easy). Combining these two answers creates a simple priority matrix:

Diagram 1. Priority matrix


This is the logic behind the SDG Impact Self-Assessment Tool: assess current practice, identify gaps, set priorities and prepare a roadmap (4).

In order to monitor the progress of the maturity level of the SDG management system and its constituent blocks, it is recommended to conduct an assessment using a questionnaire on a regular basis.

(4) [SDG Impact Standards for Enterprises, Version 1.0, UNDP, 2021 \(self-assessment как инструмент gap-анализа и подготовки implementation roadmap\)](#)

ISO/UNDP 53001: Towards management system certification

The planned ISO/UNDP 53001 standard Management systems for United Nations Sustainable Development Goals (SDGs) – Requirements (hereinafter – the Standard, ISO/UNDP 53001) is the first global standard that defines the principles and requirements for an SDG management system (hereinafter referred to as the SDG MS) (5). Developed jointly by ISO and UNDP, the Standard combines the SDG Impact Standards for Enterprises methodology with ISO principles and requirements for the standardization of management processes. This creates a comprehensive, auditable management system for sustainable development.

The standard is designed for organizations that strive to systematically improve their performance and results in achieving the SDGs, manage their stakeholder commitments, and consistently implement sustainable development principles. It is universal: applicable to organizations of any type – public, private, and non-profit – of any size and industry (6).

Currently, the ISO/UNDP 53001 standard is in the final stages of development and its publication is expected before the end of 2026 (7). The document ISO/UNDP PAS 53002:2024 Guidelines for contributing to the United Nations Sustainable Development Goals (SDGs) was previously released in 2024, designed to prepare companies to build an auditable and certifiable management system, the requirements for which will be collected in the new ISO/UNDP 53001 standard (8).

Like other ISO management system standards, ISO/UNDP 53001 is built on the harmonized Annex SL (High Level Structure) (9) – meaning it is compatible with standards on specific aspects of sustainable development: ISO 14001 (environmental management), ISO 45001 (occupational safety and health), ISO 59020 (circular economy), and others. A company can use ISO/UNDP 53001 in conjunction with existing management systems or independently if such systems have not yet been implemented.

As with other ISO standards, ISO/UNDP 53001 includes auditing and certification, enabling organizations to obtain independent, objective assessments of their SDG management systems on a regular basis. For businesses, implementing and certifying such a system means compliance with generally accepted international approaches, increased trust from investors, partners, and regulators, enhanced competitive advantages as suppliers of goods and services, and improved access to capital.

Annex SL structure implements the classic PDCA (Plan – Do – Check – Act) management cycle and includes seven substantive sections – from the organizational context and leadership to planning, support, activities, performance evaluation and continuous improvement.

(5) [ISO/UNDP DIS 53001, Management systems for United Nations Sustainable Development Goals \(SDGs\) — Requirements, iso.org](#)

(6) [ISO/UNDP 53001 Certification: SDGs Management System, DNV](#)

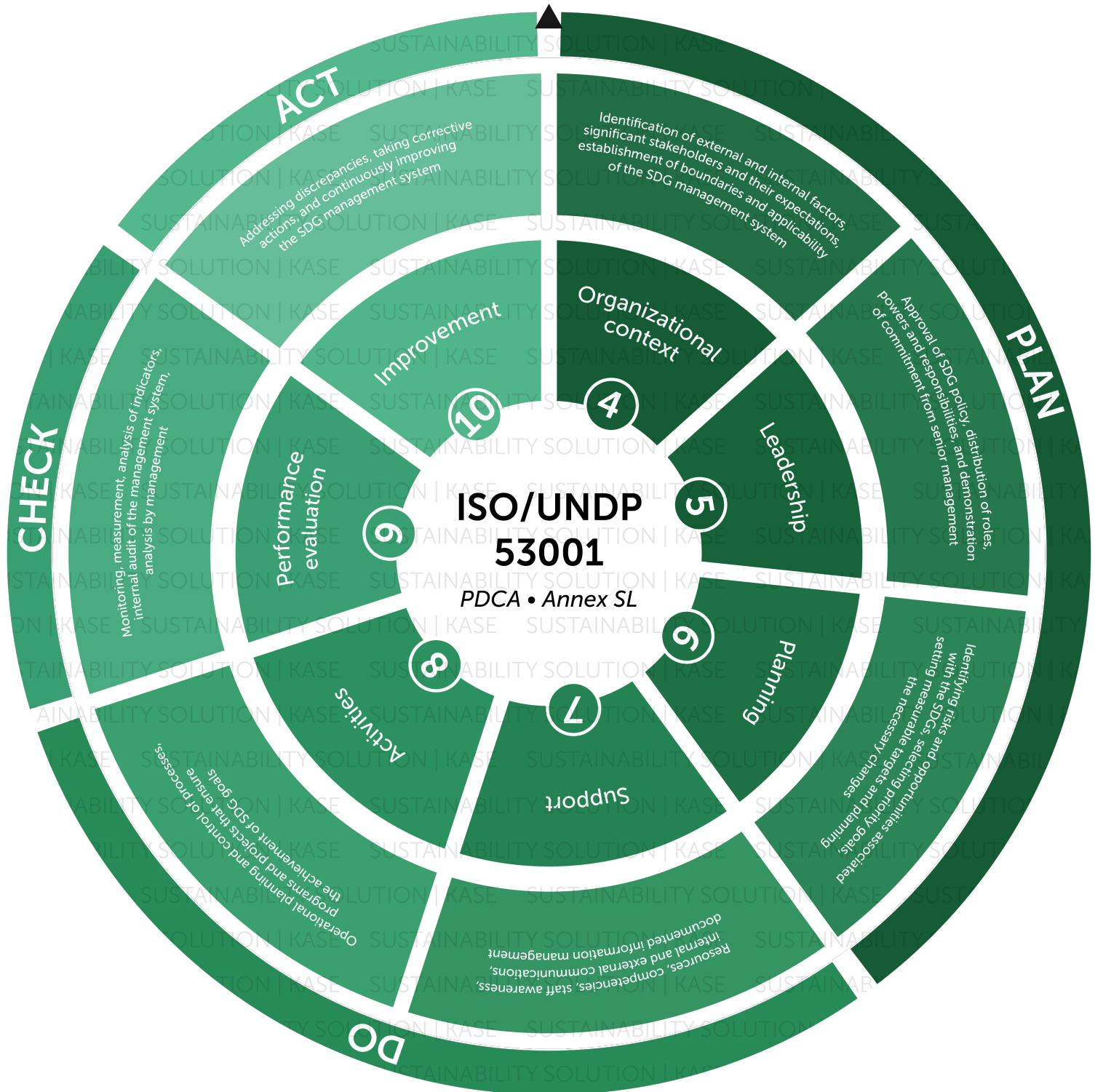
(7) [UNDP and ISO Advance New Global Partnership to Build 'Impact Economies' at COP30, UNDP Sustainable Finance Hub, 2025; ISO 53001, SDG Management System Standard, latest status, timeline and how to prepare, NQA, 2026](#)

(8) [ISO/UNDP PAS 53002:2024, Guidelines for contributing to the United Nations Sustainable Development Goals \(SDGs\), ISO](#)

(9) [Структура Annex SL \(High Level Structure\): разделы 1–3 \("Область применения", "Нормативные ссылки", "Термины и определения"\) являются вводными и одинаковыми по форме для всех стандартов ISO на системы менеджмента; содержательные требования начинаются с раздела 4 – отсюда нумерация в Таблице 5 и на Схеме 2](#)

Roadmap: How to build an SDG Management System based on the ISO/UNDP 53001 model

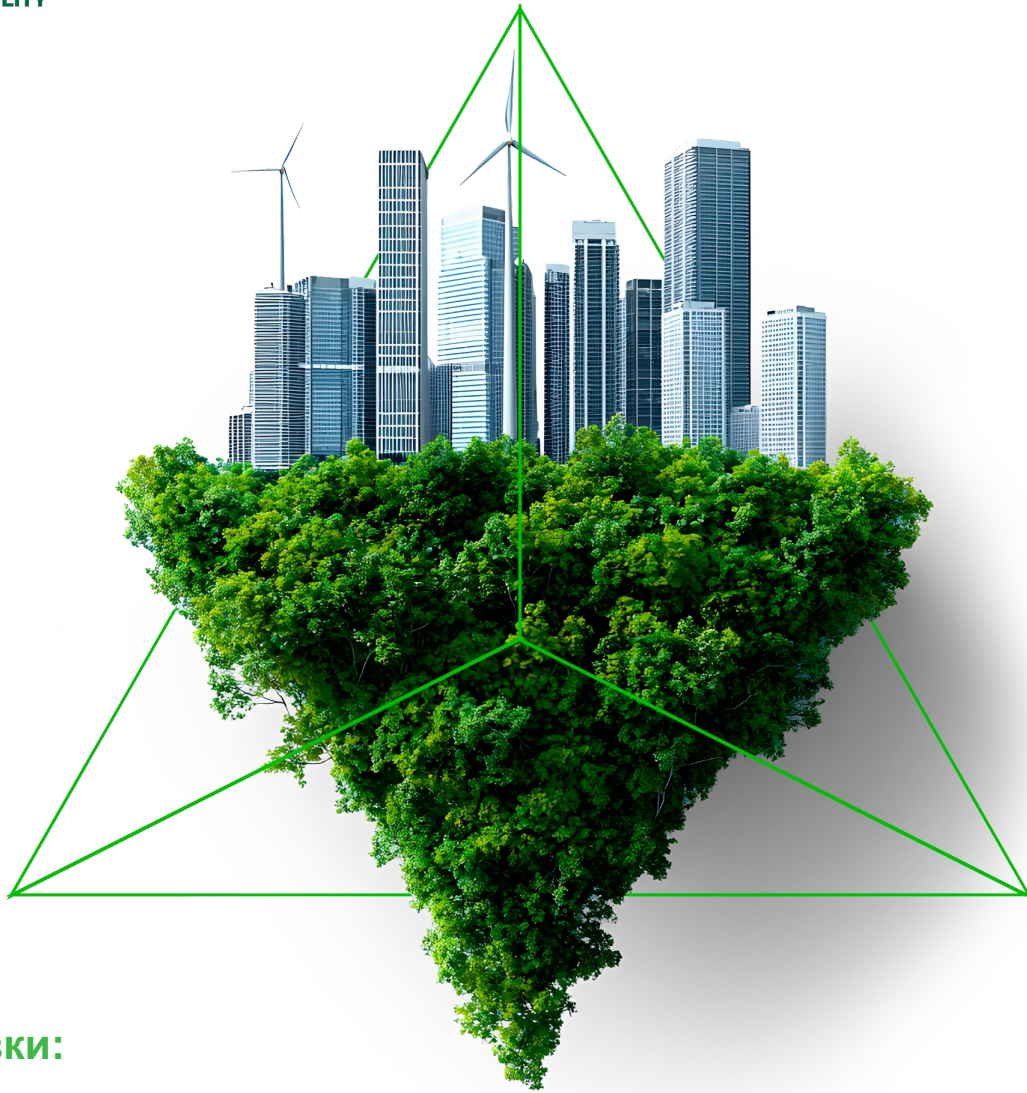
Table 5. Logic for building the SDG management system according to the harmonized Annex SL structure



TWO APPROACHES – ONE SYSTEM

The next issue of the series will examine practical cases of how companies have adapted approaches to building SDG management systems to the specifics of their operations and how they are succeeding in achieving them.





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