The toolchain sysroot is a directory which contains subdirectories for libraries, header files, and other configuration files. It can be set when the toolchain is configured through --with-sysroot= or it can be set on the command line, using --sysroot=. You can see the location of the default sysroot by using -print-sysroot

You will find the following in the sysroot: •

 ${f lib:}$ Contains the shared objects for the C library and the dynamic linker/ loader, ld-linux

usr/lib: the static library archives for the C library and any other libraries that
may be installed subsequently

usr/include: Contains the headers for all the libraries

usr/bin: Contains the utility programs that run on the target, such as the 1dd command

/usr/share: Used for localization and internationalization

sbin: Provides the ldconfig utility, used to optimize library loading paths

Plainly, some of these are needed on the development host to compile programs, and others - for example the shared libraries and ld-linux - are needed on the target at runtime.