Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR)

35th SESSION
24 - 26 October 2018
Room XVII, Palais des Nations, Geneva

Wednesday, 24 October 2018
Afternoon Session

Agenda Item 3.
Enhancing comparability of sustainability reporting: Selection of core indicators for entity reporting on the contribution towards the attainment of the Sustainable Development Goals

Presented by
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Counsellor
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Enhancing comparability of Sustainability Reporting: Core indicators for entity reporting on SDG implementation.

Débora Ponce
Counselor
Permanent Mission of Guatemala to WTO
From MDGs to SDGs Reporting

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<th>MDGs</th>
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<td>• Reporting by Government</td>
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<td>• Data collection by Government</td>
<td>contribution of the private sector</td>
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<td>• Guatemala: 4 reports on implementation</td>
<td>• Data collection by Government and Private Sector</td>
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<td>• Guatemala: Voluntary National Review in 2017 and July 2019</td>
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Who reports and how?

SDG Implementation Reporting

- Segeplán
- centrarRSE
SDG implementation and reporting: Regional Dimension
UNCTAD’s Guidance on core indicators for entity reporting on the contribution towards the attainment of the SDGs.

“UNCTAD’s core indicators are not intended to be minimum requirements for a report to be considered as fulfilling criteria for indicator 12.6.1., rather, these provide a tool for Governments to facilitate harmonization and comparability of the SDGs baseline data at a Company level and enhance their ability to report on private sector contribution to SDGs implementation”