
**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

Carmem Bueno

Director, Department of Political and Social Relations
Office of the President of Brazil

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Brazil



National implementation processes of the 2030 Agenda in Brazil



35th Session of ISAR

Geneva, 24 November 2018

Latin America

Brazil



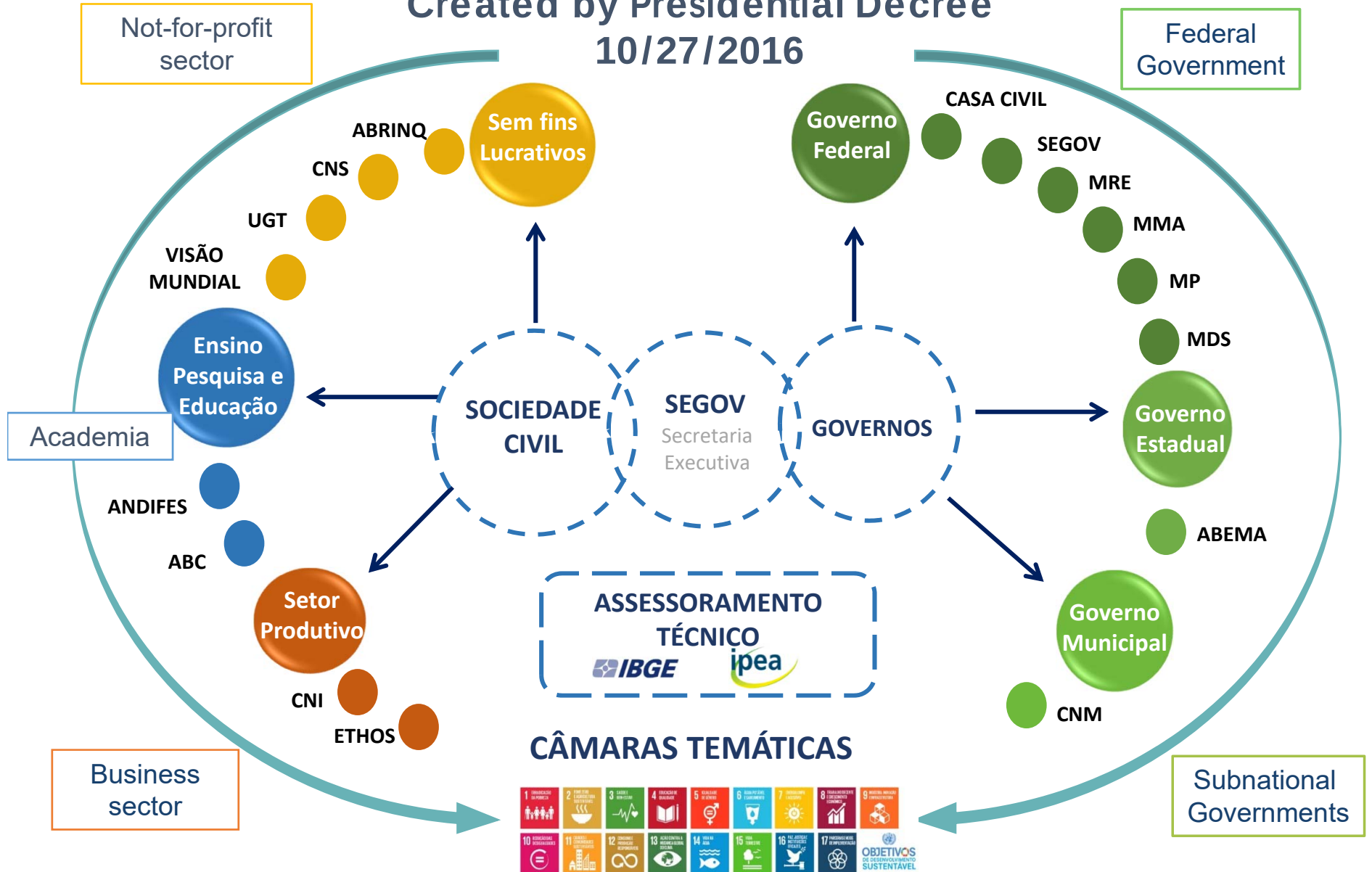
Population: 208,494,000 (estimated 2018)

States: 27

Municipalities: 5,570

Brazilian National Governance

Created by Presidential Decree
10/27/2016



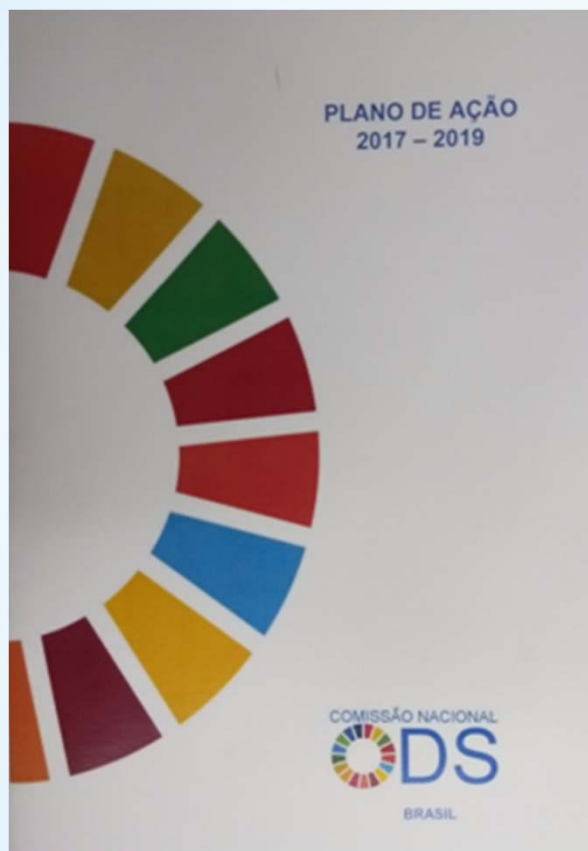
National Commission for the SDGs 2017-2019

PARITY BETWEEN CIVIL SOCIETY AND GOVERNMENTAL REPRESENTATIVES



National Commission for the SDGs 2017-2019

ACTION PLAN



OBJETIVOS DE DESENVOLVIMENTO
SUSTENTÁVEL

www.odsbrasil.gov.br

Building the Brazilian 2030 Agenda (2 steps)



INTERNALIZATION

LOCALIZATION



FROM GLOBAL TO NATIONAL

- RAISE AWARENESS AMONG ACTORS
- BUILD GOVERNANCE MODEL – NCSDG
- NATIONAL STRATEGIC PLAN DISCUSSED
- “PPA” 2016/2019 X 2030 AGENDA
- ADAPT GLOBAL GOALS
- DEFINE NATIONAL INDICATORS

INTERNALIZATION



FROM NATIONAL TO LOCAL

- SUBNATIONAL GOVERNANCE
- DISSEMINATION OF 2030 AGENDA
- LOCAL REWARDS
- TRAINING OF MANAGERS
- IMPLEMENTATION OF THE 2030 AGENDA IN THE MUNICIPALITIES
- ACCESS TO MECHANISMS AND INSTRUMENTS FOR THE MANAGEMENT AND PROMOTION OF THE 2030 AGENDA
- SUPPORT FOR THE DEVELOPMENT OF MUNICIPAL DIAGNOSTICS
- POLITICAL-INSTITUTIONAL FEEDBACK CONNECTED WITH THE SDG.



INTERIORIZATION

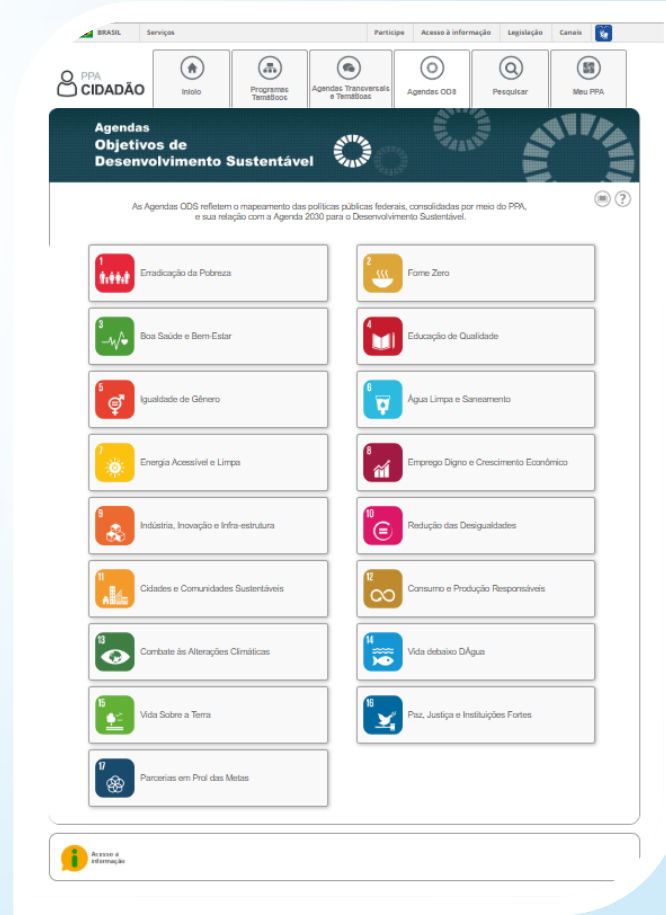
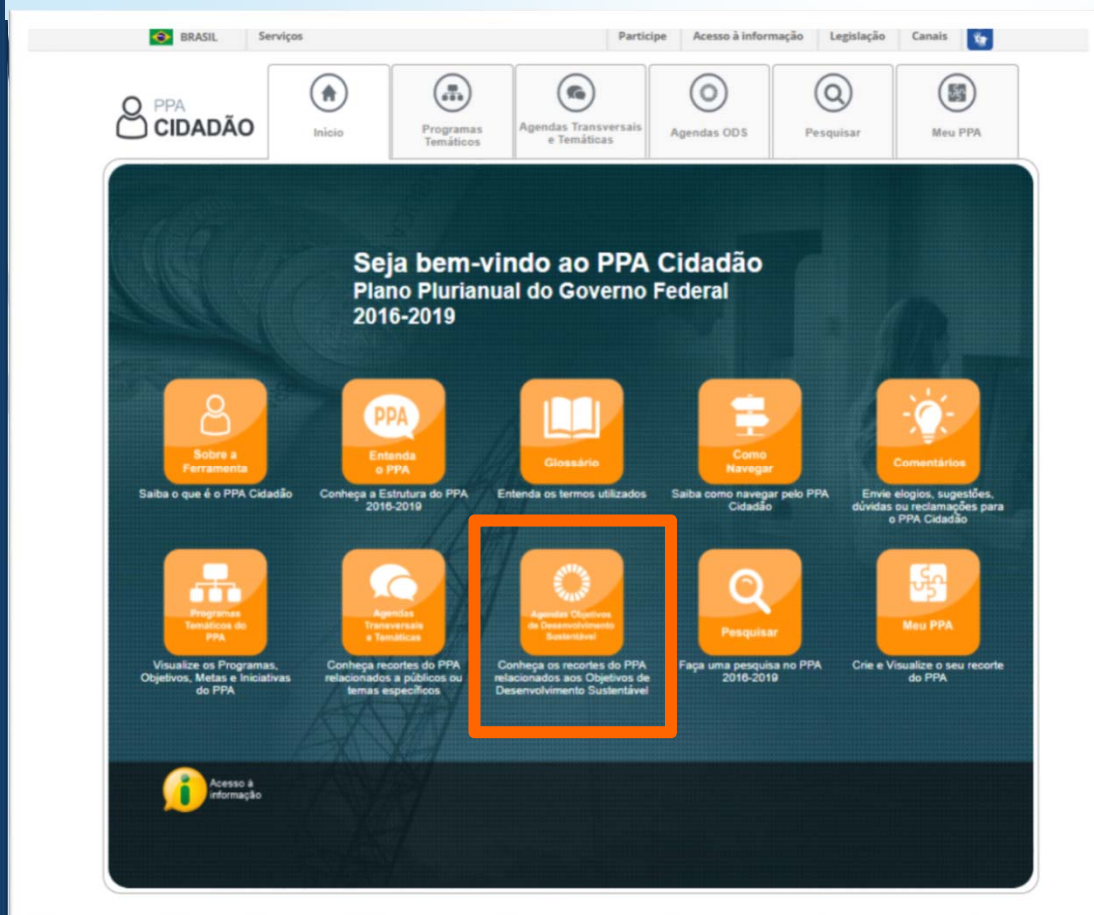


MAIN ACTIONS UNDERWAY



“PPA CIDADÃO”

<https://ppacidadeao.planejamento.gov.br/sitioPPA/>



ADAPTATION OF GLOBAL GOALS TO NATIONAL REALITY



http://www.ipea.gov.br/porta/images/stories/PDFs/livros/livros/180801_ods_metas_nac_dos_obj_de_desenv_susten_propos_de_adequa.pdf



BRASIL

Serviços

Simplifique!

Participe

Acesso à Informação

Legislação

Canais



OBJETIVOS DE DESENVOLVIMENTO SUSTENTÁVEL

Indicadores



Objetivo 3 - Boa Saúde e Bem-Estar



Assegurar uma vida saudável e promover o bem-estar para todos, em todas as idades

Produzido

Em análise/construção

Sem dados

Sem metodologia global

Não se aplica ao Brasil

3.1 - Até 2030, reduzir a taxa de mortalidade materna global para menos de 70 mortes por 100.000 nascidos vivos



3.1.1 - Razão de mortalidade materna



3.1.2 - Proporção de nascimentos assistidos por pessoal de saúde qualificado

SDG INDICATORS PLATFORM

3.2 - Até 2030, acabar com as mortes evitáveis de recém-nascidos e crianças menores de 5 anos, com todos os países objetivando reduzir a mortalidade neonatal para pelo menos 12 por 1.000 nascidos vivos e a mortalidade de crianças menores de 5 anos para pelo menos 25 por 1.000 nascidos vivos

BRAZILIAN SDGs AWARD 2018



BRAZILIAN REPORT

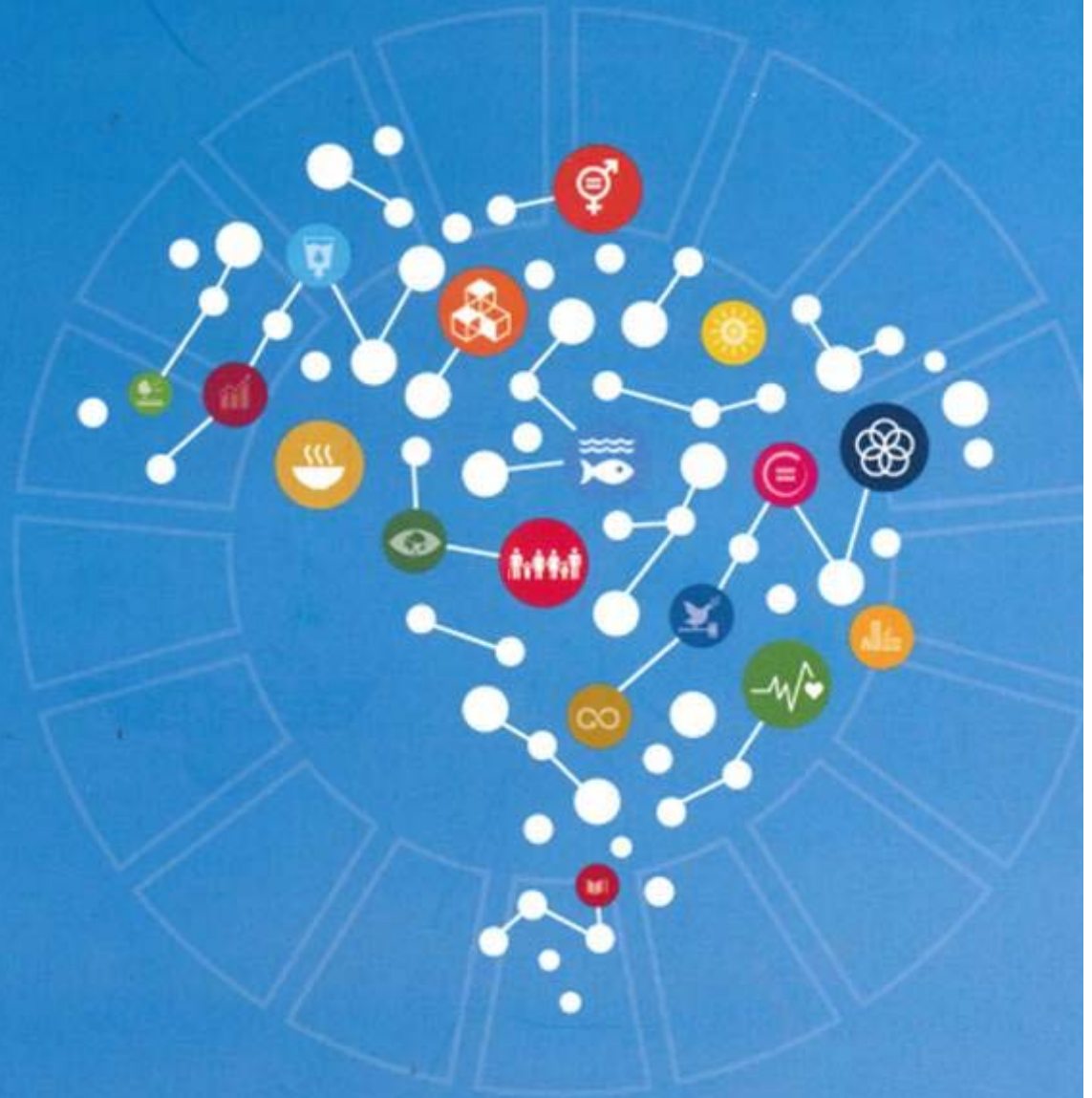


RELATÓRIO NACIONAL
VOLUNTÁRIO SOBRE OS
**OBJETIVOS DE
DESENVOLVIMENTO
SUSTENTÁVEL**

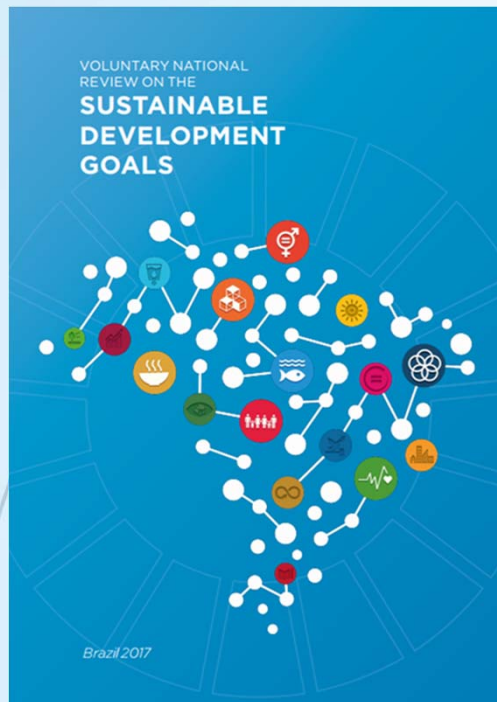
Brasil 2017

VOLUNTARY NATIONAL
REVIEW ON THE
**SUSTAINABLE
DEVELOPMENT GOALS**

Brazil 2017



GOVERNMENT REPORT



2017

Brazil



CIVIL SOCIETY REPORT



2017



2018

How to Increase the Importance of VNR reports

Improving the comparability of sustainability reports: selecting the main indicators for the Entity's report on the contribution to achieving sustainable development goals (SDGs);

- The VNR has to make sense
- Accountability
- “Materiality”
- Involvement of Stakeholders
- Context of Sustainability
- Scope and issues
- Balance
- Comparability
- Accuracy
- Periodicity
- Clarity
- Reliability



Points for thought

- ❖ The 2030 Agenda is more than a national commitment: it is the opportunity of convergence of public policies, for governments, at all levels;
- ❖ Our commitment is that; “no one should be left behind” ;
- ❖ Write a voluntary report on the SDGs along with civil Society;
- ❖ Offers the opportunity for long-term planning.





Thank you!

Carmem Silvia Corrêa Bueno
National Coordination for Social Articulation
Secretary of Government

carmem.bueno@presidencia.gov.br

+55 (61) 3411- 3439

17 GOALS TO TRANSFORM OUR WORLD