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

37th SESSION
2 – 6 November 2020

Tuesday, 3 November 2020

Agenda item 3. Practical implementation, including measurement, of core indicators for entity reporting on the contribution towards the attainment of the Sustainable Development Goals: Review of case studies

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SUSTAINABLE DEVELOPMENT GOALS DISCLOSURE IN A CHALLENGING ENVIRONMENT:
CASE OF THE AMERICAN UNIVERSITY IN CAIRO

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CONTEXTUAL ANALYSIS: SDGS IN EGYPT

- EGYPT'S VISION 2030

- CONSTITUTIONAL CHANGE

- EGYPT'S NEW NATIONAL STRATEGY ON SUSTAINABLE DEVELOPMENT

- EGYPTIAN SOCIOECONOMIC ENVIRONMENT

- GOVERNMENT OF EGYPT COMMITMENT

- EGYPT'S CHALLENGES AND OPPORTUNITIES

THE AMERICAN UNIVERSITY IN CAIRO (AUC)

- INTRODUCTION

- APPROACH TO SUSTAINABILITY

- COMMITMENT TO SDGS

- OFFICE OF SUSTAINABILITY

CORE INDICATORS MEASUREMENT AND REPORTING

A. Economic area	B. Environmental area
A.1.1. Revenue A.1.2. Value added A.1.3. Net value added A.2.1. Payments to the government A.3.1. Green investment A.3.2. Community investment A.3.3. Total expenditure on research and development A.4.1. Percentage of local procurement	B.1.1. Water recycling and reuse B.1.2 Water use efficiency B.1.3. Water stress B.2.1. Reduction of waste generation B.2.2. Waste reused, re-manufactured and recycled B.2.3. Hazardous waste B.3.1. Greenhouse gas emissions (scope 1) B.3.2. Greenhouse gas emissions (scope 2) B.4.1. Ozone-depleting substances and chemicals B.5.1. Renewable energy B.5.2. Energy efficiency
C. Social area	**D. Institutional area**
C.1.1. Proportion of women in managerial positions C.2.1. Average hours of training per year per employee C.2.2. Expenditure on employee training per year per employee C.2.3. Employee wages and benefits as a proportion of revenue, with breakdown by employment type and gender C.3.1. Expenditures on employee health and safety as a proportion of revenue C.3.2. Frequency/incident rates of occupational injuries C.4.1. Percentage of employees covered by collective agreements	D.1.1. Number of board meetings and attendance rate D.1.2. Number and percentage of female board members D.1.3. Board members by age range D.1.4. Number of meetings of audit committee and attendance rate D.1.5. Compensation: total compensation per board member (both executive and non-executive directors) D.2.1. Amount of fines paid or payable due to settlements D.2.2. Average number of hours of training on anti-corruption issues, per year per employee

FINDINGS & SUMMARY

Area	Disclosed indicators	Relevant indicators	% of disclosed indicators
Economic	4	4	100%
Environmental	8	9	89%
Social	1	6	17%
Institutional	4	6	67%
Total	**17**	**25**	**68%**

LESSONS LEARNED & CONCLUSION OF THE WAY FORWARD

- FIRST STUDY IN EGYPT THAT ADDRESSES SDGS DISCLOSURE IN DETAIL IN ONE SINGLE INSTITUTION

- SUCESSFUL ACHIEVEMENT GIVEN THE TIME FRAME AND CHALLENGES

- REVIEW OF SUSTAINABLE DEVELOPMENT GOALS (SDGS) DISCLOSURES IN EGYPT