3.2. SCP monitoring and reporting

**Indicator title, level and general definition**

3.2. SCP monitoring and reporting - # of governments and other organisations officially establishing monitoring and reporting on SCP.

**Goals and Targets addressed**

**10YFP Objective**

Objective 3 (outcome level): Accelerate the shift towards SCP, supporting regional and national policies and initiatives.

**Main associated SDG indicators**

- 12.4.1 # of parties to international multilateral environmental agreements on hazardous waste, and other chemicals that meet their commitments and obligations in transmitting information as required by each relevant agreement (Tier I, UNEP)
- 12.6.1 # of companies publishing sustainability reports (Tier III, UNEP/GRI)
- 12.b.1 # of sustainable tourism strategies or policies and implemented action plans with agreed monitoring and evaluation tools (Tier III (UNWTO) UNEP)
- 17.16.1 # of countries reporting progress in multi-stakeholder development of effectiveness monitoring frameworks that support the achievement of the sustainable development goals (Tier II, OECD)

**Definition and method of computation**

**Definition and concepts**

This indicator focuses on the number of governments and other organisations officially establishing or improving monitoring and reporting instruments to track progress on SCP.

Monitoring and reporting instruments for SCP refer here to any voluntary or mandatory monitoring and reporting scheme that is being used by a government or organisation to regularly measure and assess performance, results and impacts of defined activities against an agreed set of criteria in support to SCP objectives.

These schemes can take various forms from annual sustainability reports published by companies, to certification systems, to full accounting systems used by governments (composed of frameworks of indicators and associated targets, monitoring and reporting guidelines, principles, etc.). For the last decade, a large range of monitoring and reporting instruments has been developed from distinct fields of applications which can be exclusive to specific reporting (e.g. by sector, by product, by company, by issue, etc.), to multiple fields application which target corporate or government uses at a global level (see Source and data collection below).

**Method of computation**

To be reported under this indicator, a government or organisation should have established a new monitoring and reporting instrument (or amended an existing one) supporting the tracking of progress toward the shift to SCP within the current reporting period.

Monitoring and reporting instruments do not have the status of policy or coordination instruments but are rather used to monitor implementation of these. Hence, although they can be linked, progress reported under this indicator cannot be similar to those reported under indicators (3.1.) on SCP in policy instruments and (3.6.) on coordination on SCP.

This indicator is calculated at relevant aggregation levels based on the information collected from the different reporting streams. Secretariat, programmes and other users of this framework should be mindful of double counting one same organisation when aggregating reporting across different reporting streams or different reporting years.

**Rational and interpretation**

This indicator enables measurement of the number of organisation having made progress on SCP monitoring and reporting over the past year, over multiple years, as well as comparison of such numbers across different years and identification of associated trends, including regarding on those coordination mechanisms supported by 10YFP.

This can help monitor trends in the utilisation of monitoring and reporting frameworks integrating SCP. It can also help the identification of gaps and needs as well as best practices in SCP monitoring and reporting standards that would encourage governments and organisations to integrate sustainability information into their reporting cycle.
Progress of a government or organisation in monitoring and reporting on SCP can be an outcome of training (1.1.) communication and outreach activities (2.2.) as well as other outputs under this framework and can result in improved monitoring of impact indicators.

**Disaggregation**

# of governments and other organisations officially establishing monitoring and reporting on SCP and associated budget expenditure (US$) if available, disaggregated by:

- Title of monitoring and reporting instrument
- Type of monitoring and reporting instruments: Single indicator; Existing monitoring and reporting framework; ad hoc frameworks; sustainability reports; other
- Cross-cutting disaggregation categories outlined in Annex 2a.

*Note:* programmes and other reporting streams are encouraged to report as many outputs, outcomes and impacts of their activities and beyond as possible. The disaggregation categories above are indicative and some can be left empty when reporting on measures for which such data elements are not available.

**Baseline(s) and target(s)**

Proposed parameters for baselines and targets are defined in Annex 2a.

**Sources and data collection**

Data collection will be done in accordance with the 10 YFP M&E Process as described in section on “The reporting and monitoring Process: requirements, roles and timelines” of this framework.

On monitoring and reporting instruments: Well established frameworks and standards have been developed across the world: 400 (383) sustainability reporting instruments exist today in 64 countries\(^{20}\). The GRI guidelines\(^{21}\) are currently seen as best practice for governments and organisations voluntary reporting. To date, GRI guidelines have been used by thousand organisations from 90 countries, the majority of which are large companies. Other voluntary initiatives exist nationally or internationally, which include the International Integrated Reporting Council (IIRC), the Sustainability Accounting Standards Board (SASB), the Accountability 1000 (A1000); the Balanced Scorecard; the ISO 26000 CSR standard, etc.; and more specific tools such as the Greenhouse Gas protocol Initiative of the World Business Council for Sustainable Development or the ISO 14001 for example.

So far, governments are the “most common issuers of sustainability reporting instruments” and the majority of the governmental initiatives have been undertaken by departments for the environment. Companies are the “second most active issuers of sustainability reporting instruments”\(^{22}\). An area of concern is the slow uptake of sustainability reporting amongst small and medium sized enterprise due to internal and external barriers to change, such as the lack of human and financial resources and the lack of pressure from customers.

Increasing numbers of NGOs and charities are voluntarily deciding to report their own social and environmental information because they have become aware of how important it is to be “practising what [they] preach” (WWF, UK environmental Report, 2003-2004) and to demonstrate it publicly. However, little data exists in relation to the number of reporting organisations from this area of industry.

**Comments and limitations**

This indicator only measures the number of government and organisation making progress on monitoring and reporting in support to SCP. As such it does not enable assessment of the quality, usability or relevant of the monitoring and reporting instruments and of progress made on these. Hence appropriate considerations will be given to trends as well as narrative reporting and documentation submitted.

Today, many drivers motivate governments and organisations to increase their transparency to the public. This increasing trend of information availability can be a result of community rights to information, cost effectiveness, legal obligations, pressures from stakeholders and donors, etc. According to Global Reporting Initiative (GRI, 2012), “stock exchanges,\(^{23}\)

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\(^{20}\) Carrots Sticks Global trends in sustainability reporting regulation and policy. UNEP/GRI/KPMG. 2016

\(^{21}\) The Global Reporting Initiative (GRI) is a large multi-stakeholder network created in 1997 whose aim is to develop globally applicable sustainability reporting guidelines

\(^{22}\) Idem
governments and other organisations are recognising the value of integrating sustainability into core strategy and business practice, and are adjusting their reporting accordingly”.

Still, monitoring and reporting on sustainable performances is not a common practice. In addition, the structure and content of sustainability information reported can entail different forms and quality. Also the overabundance of guidance can be seen to reduce the credibility of reporting schemes and does not favour the overall comparability of performance of sustainability reporting (European Commission, 2001).

Main issues regarding precision, reliability, attribution and double counting are addressed above. If you come across additional issues, please inform the Secretariat.

References
- Sustainable Consumption and Production Indicators for the Future SDGs. March 2015. UNEP Discussion paper.
- ABC of SCP. Clarifying Concepts on Sustainable Consumption and Production. 2012.
- Demonstrating Impacts of Activities Process, Framework and Methodology. December 2015. CCAC
- Public sector sustainability reporting: Remove the clutter, reduce the burden. GRI 2012.
- Carrots Sticks Global trends in sustainability reporting regulation and policy. UNEP/GRI/KPMG. 2016
- http://database.globalreporting.org/

Examples of sub indicators

<table>
<thead>
<tr>
<th>SFS</th>
<th># of [...] using indicators measuring food losses and waste (including through use of Food Loss &amp; Waste Protocol and UNEP/FAO/WRAP methodology) (potential external source: national food or agriculture ministries)</th>
</tr>
</thead>
<tbody>
<tr>
<td>STP</td>
<td># of STP actors using indicators for SCP monitoring</td>
</tr>
<tr>
<td>SPP</td>
<td># of countries with systems to monitor SPP implementation/# of countries adopting the monitoring system to be proposed by the SPP programme</td>
</tr>
<tr>
<td>SLE</td>
<td># of [...] officially using indicators for sustainable lifestyle monitoring and collecting associated data</td>
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