

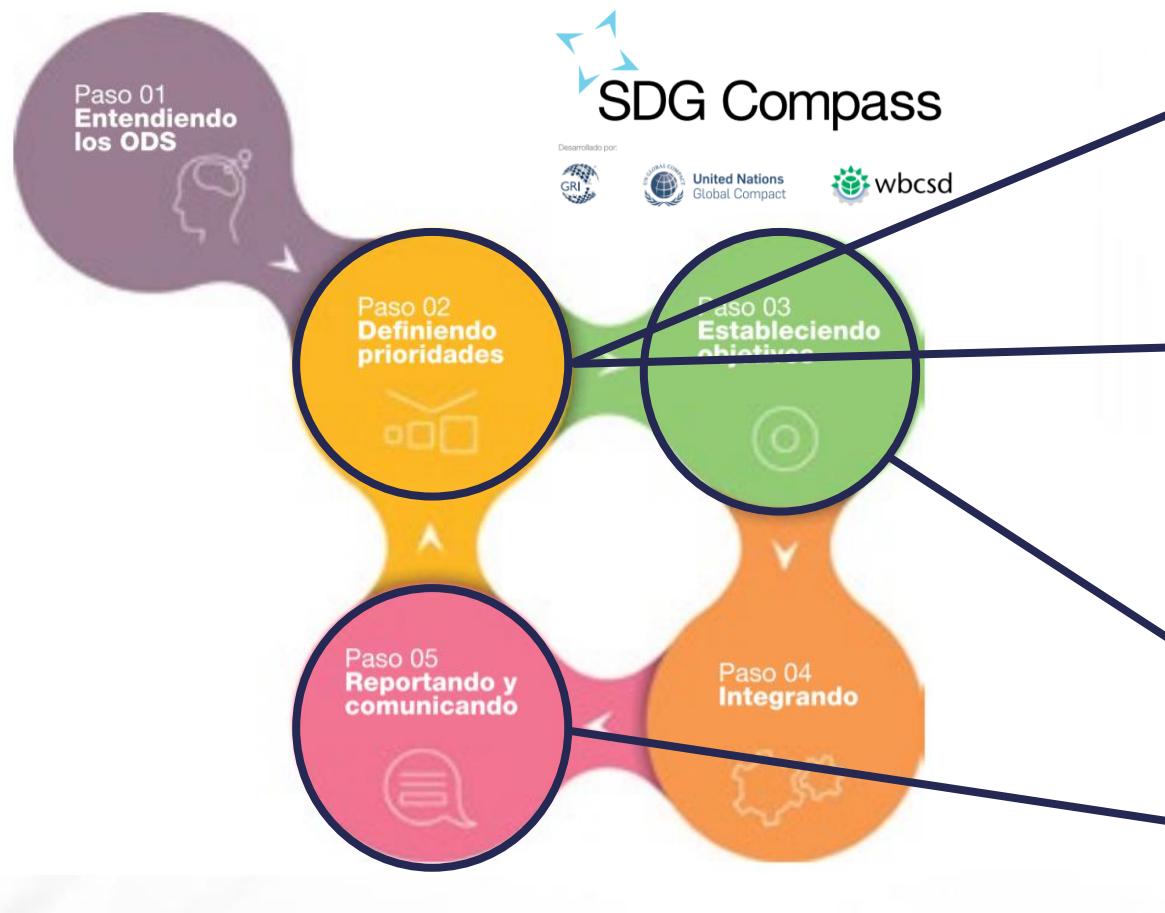
Empresas que cuentan

Herramientas prácticas de
medición y seguimiento de ODS

Un mundo que cuenta



¿Por dónde empezamos?



Mapear la cadena de valor para identificar áreas de impacto

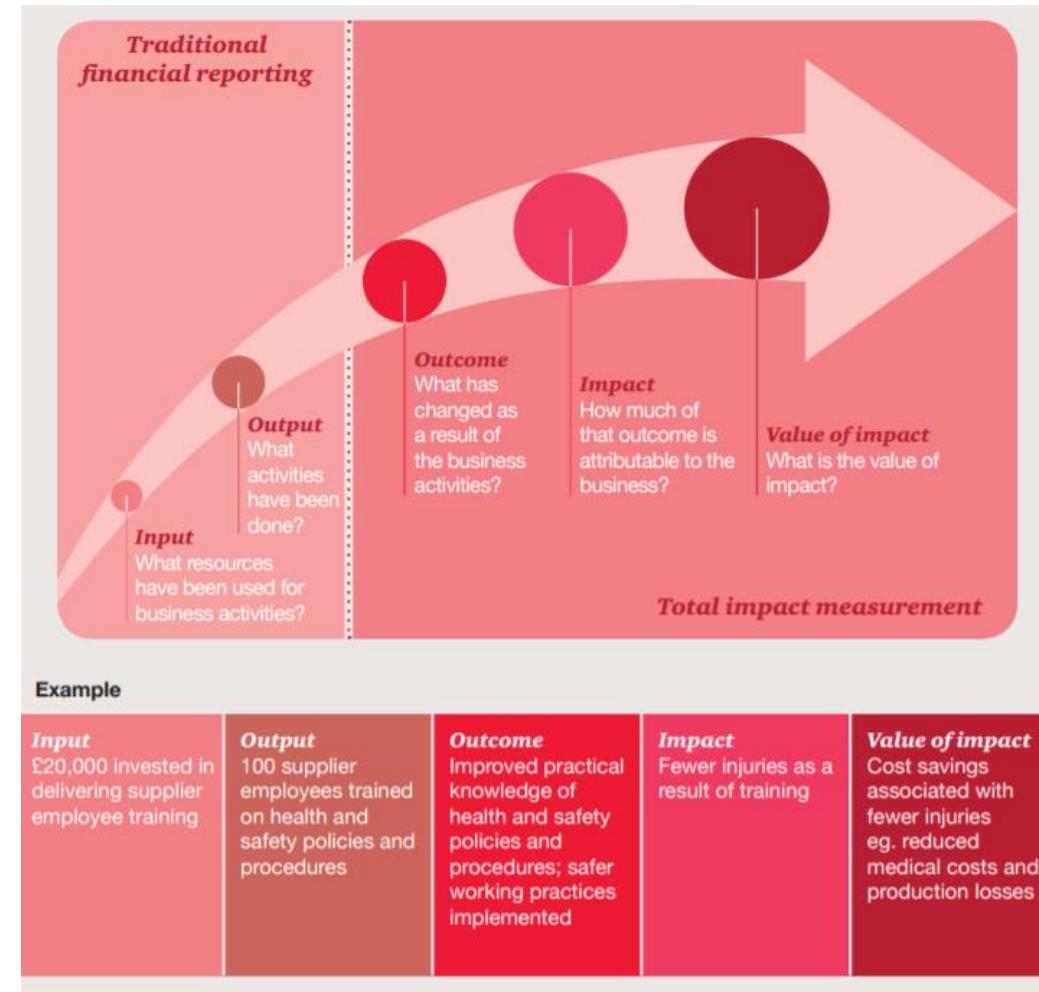
Seleccionar indicadores y recopilar datos

Definir el alcance de los objetivos y seleccionar KPI

Comunicando el desempeño frente a los ODS

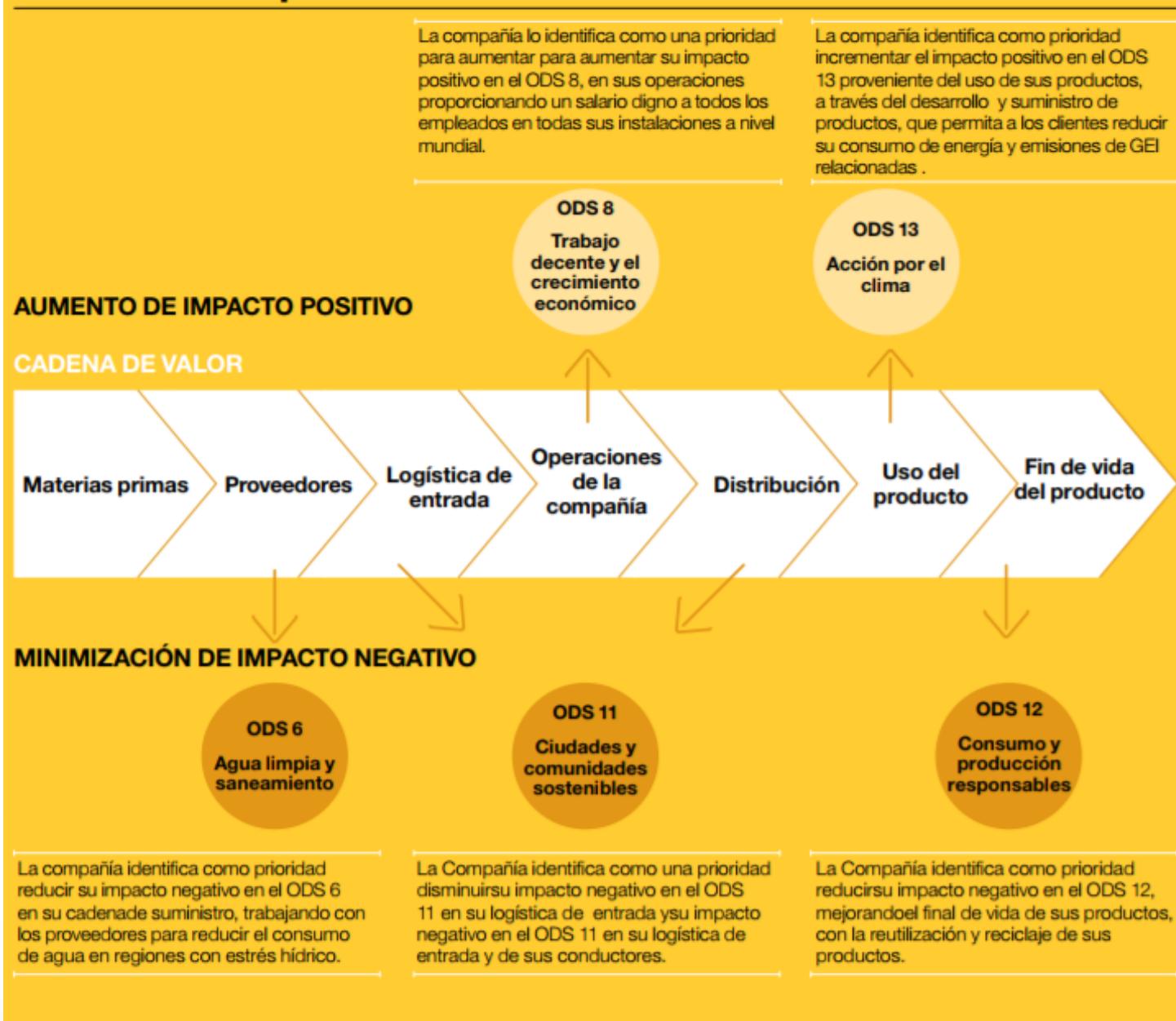
¿Qué medimos?

- La actividad
- Los resultados
- El impacto
- El valor
- El desempeño



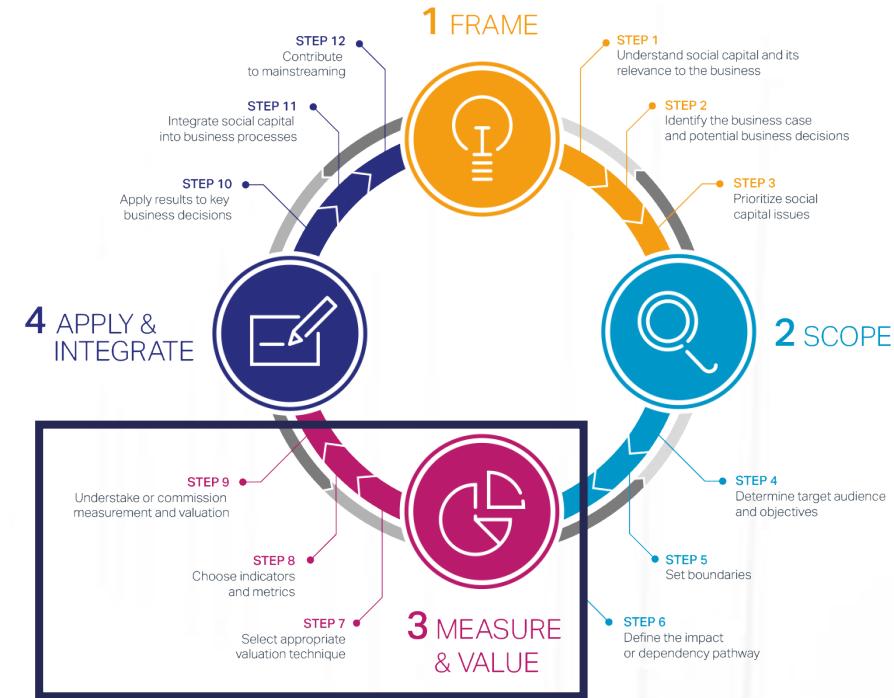
Mapear la cadena de valor para identificar áreas de impacto

En acción: Mapeo de los ODS frente a la cadena de valor





Midiendo el impacto socioeconómico: Guía para empresas (WBSC, 2013)



Social Capital Protocol (WBSC, 2017)

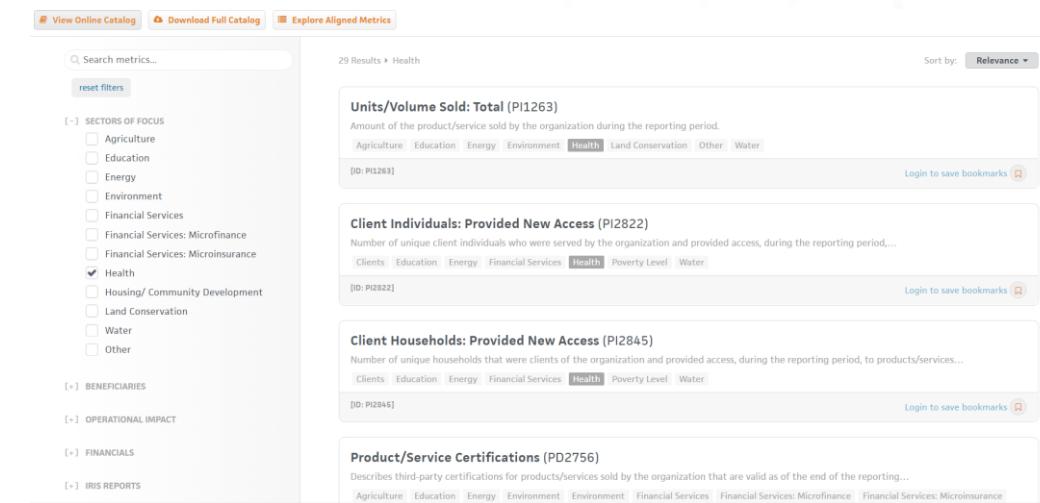


ILLUSTRATIVE IMPACT PATHWAY FOR SAFETY				
INPUTS →	ACTIVITIES →	OUTPUTS →	OUTCOMES →	IMPACTS
Resources spent on safety-related activities.	Operational activities or safety measures and training.	Safety measures implemented or people trained.	Changes in number of safety related incidents.	Changes in wellbeing of workers, productivity levels, and costs to employers.
COMMON INDICATORS				
<ul style="list-style-type: none"> • Money and time spent on training, risk assessments and other measures to improve safety performance. 	<ul style="list-style-type: none"> • Qualitative description of the training, assessment or measure. 	<ul style="list-style-type: none"> • # of people trained. • # of new measures implemented. • # of risk assessments conducted. 	<p>WORKERS</p> <ul style="list-style-type: none"> • # of incidents in own operations (accidents, injuries, illnesses, fatalities). <p>CUSTOMERS</p> <ul style="list-style-type: none"> • # of incidents in supply chain (accidents, injuries, illnesses, fatalities). • # of records of public complaints. • # of incidents amongst customers. 	<ul style="list-style-type: none"> • Changes in income. • Treatment costs. • Compensation(s) (\$). • Non-financial human impact (quality of life, pain, suffering, grief).

Otras herramientas



Análisis de Ciclo de Vida (ACV)



The screenshot displays the IRIS platform's online catalog. At the top, there are three buttons: "View Online Catalog", "Download Full Catalog", and "Explore Aligned Metrics". Below these are search and filter options. The main content area shows several impact metrics:

- Units/Volume Sold: Total (PI1263)**: Amount of the product/service sold by the organization during the reporting period. Filtered by Health.
- Client Individuals: Provided New Access (PI2822)**: Number of unique client individuals who were served by the organization and provided access, during the reporting period. Filtered by Health.
- Client Households: Provided New Access (PI2845)**: Number of unique households that were clients of the organization and provided access, during the reporting period, to products/services. Filtered by Health.
- Product/Service Certifications (PD2756)**: Describes third-party certifications for products/services sold by the organization that are valid as of the end of the reporting period.

Impact Reporting & Investment Standards (IRIS)
Global Impact Investing Network (GIIN)

Otras herramientas



POVERTY FOOTPRINT

A PEOPLE-CENTRED APPROACH TO ASSESSING
BUSINESS IMPACTS ON SUSTAINABLE DEVELOPMENT



Oxfam Poverty Footprint (2015)



HUMAN RIGHTS COMPLIANCE ASSESSMENT (HRCA)
EVALUACIÓN DEL CUMPLIMIENTO DE LOS
DERECHOS HUMANOS

'QUICK CHECK'



Suggested Indicators:

- 1 The company has a policy recognising the freedom of association rights of its workers.
- 2 The company recognises workers' organisations for collective bargaining purposes.
- 3 The company does not discriminate or take adverse actions against employees in retaliation for exercising employee rights, participating in union activities, or reporting suspected legal violations.
- 4 The company engages in collective bargaining and holds regular consultations with authorised workers' representatives concerning working conditions, remuneration, dispute resolution, internal relations and matters of mutual concern.
- 5 The company makes copies of the current collective bargaining agreements available to workers' representatives so that the terms to be negotiated are easily accessible.
- 6 The company allows worker representatives reasonable access to the company documentation needed to fulfill their duties; negotiate with the company, and ascertain the performance of the company regarding relevant matters.

TRUE	FALSE	F/A	N/A	NO INFO
<input type="checkbox"/>				
<input type="checkbox"/>				
<input type="checkbox"/>				
<input type="checkbox"/>				
<input type="checkbox"/>				
<input type="checkbox"/>				
<input type="checkbox"/>				
<input type="checkbox"/>				

Human Rights Compliance Assessment (HRCA)

Otras herramientas



Social Hotspots Database (SHDB) Web Portal

Seleccionar indicadores y recopilar datos

Definir indicadores

Filter by SDG Goals
Filter by SDG Targets
Filter by Business Themes
Filter by Type
Filter by Source
Filter by Date

3. Ensure healthy lives and

Select All

Select All

Select All

Select All

Select All

Search by Keyword

Export Data
Clear Filters
Suggest New Indicators

Showing 1 to 10 of 58 indicators (filtered from 834 total indicators)

SDG Goal	SDG Target	Business Theme	Type of Indicator	Indicator Source	Indicator Description	Indicator ID & More Info	Date
3. Ensure healthy lives and promote well-being for all at all ages	3.5 Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol	Responsible content dissemination	Sector-specific	GRI G4 Media Sector Disclosures	Actions taken to improve performance in relation to content dissemination issues (accessibility and protection of vulnerable audiences and informed decision making) and results obtained	M4 i	2015
3. Ensure healthy lives and promote well-being for all at all ages	3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination	Waste	Sector-specific	GRI G4 Airport Operators Sector Disclosures	Aircraft and pavement de-icing/anti-icing fluid used and treated by m3 and/or metric tonnes	AO6	2015
3. Ensure healthy lives and promote well-being for all at all ages	3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination	Air quality	Sector-specific	GRI G4 Airport Operators Sector Disclosures	Ambient air quality levels according to pollutant concentrations in microgram per cubic meter ($\mu\text{g}/\text{m}^3$) or parts per million (ppm) by regulatory regime	AO5	2015
3. Ensure healthy lives and promote well-being for all at all ages	3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination	Waste	Sector-specific	GRI G4 Oil and Gas Sector Disclosures	Amount of drilling waste (drill mud and cuttings) and strategies for treatment and disposal	OG7 i	2015

Otras herramientas

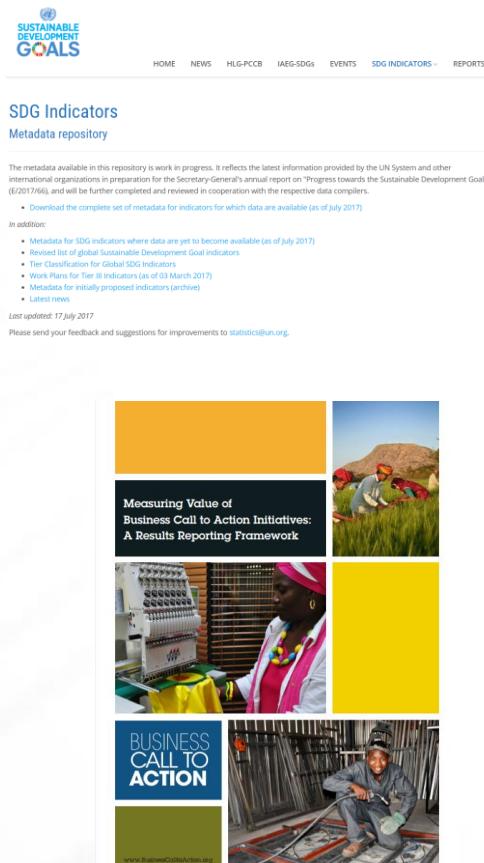


**Indicators and a monitoring framework for the sustainable development goals
(Leadership Council Sustainable Development Solutions Network, 2015)**



SDG Industry Matrix: Healthcare & Life Sciences (Global Compact y KPMG, 2015)

Otras herramientas



The screenshot shows the homepage of the SDG Indicators Metadata repository. At the top, there's a navigation bar with links for HOME, NEWS, HLG-PCCB, IAEG-SDGs, EVENTS, SDG INDICATORS, and REPORTS. Below the navigation, the title "SDG Indicators" and "Metadata repository" is displayed. A sub-header states: "The metadata available in this repository is work in progress. It reflects the latest information provided by the UN System and other international organizations in preparation for the Secretary-General's annual report on "Progress towards the Sustainable Development Goals" (E/2017/76), and will be further completed and reviewed in cooperation with the respective data compilers." There are two lists of links: one for "In addition:" and another for "Last updated: 17 July 2017". At the bottom, there's a call to action: "Please send your feedback and suggestions for improvements to statistics@un.org."

Measuring Value of Business Call to Action Initiatives: A Results Reporting Framework



The logo for the "Measuring Value of Business Call to Action Initiatives: A Results Reporting Framework" features a grid of four images: a woman working at a loom, a person working in a field, a woman in a pink shirt, and a man welding.

BUSINESS CALL TO ACTION



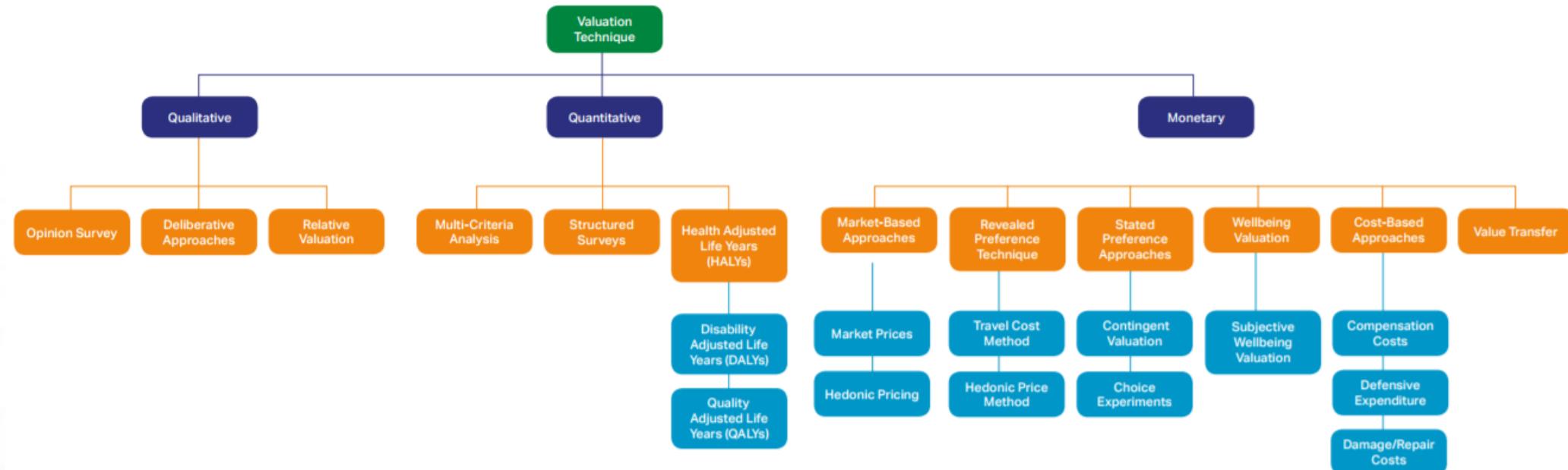
The logo for the "BUSINESS CALL TO ACTION" website features a grid of three images: a woman working at a loom, a person working in a field, and a man welding.

**SDG Indicators: Metadata repository
(UN Department of Economic and Social Affairs
Statistics Division, actualizado julio 2017)**

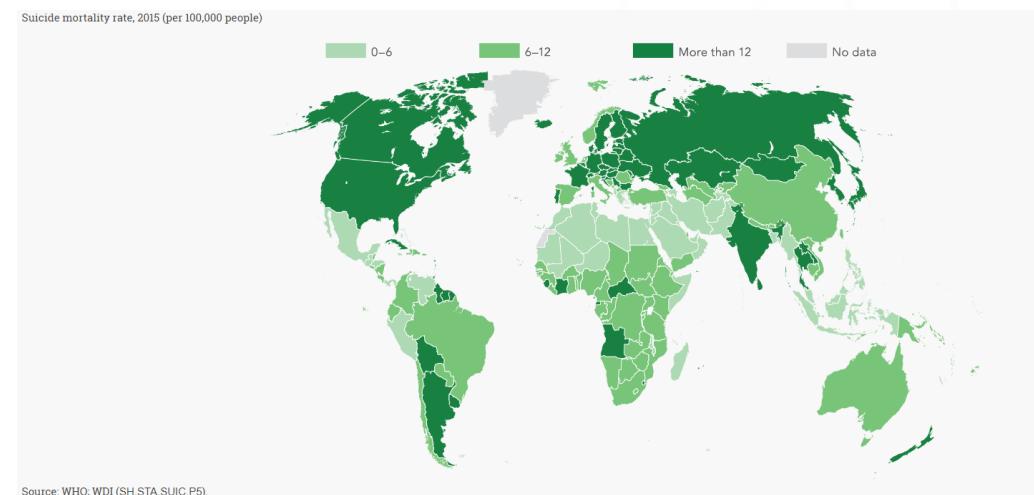
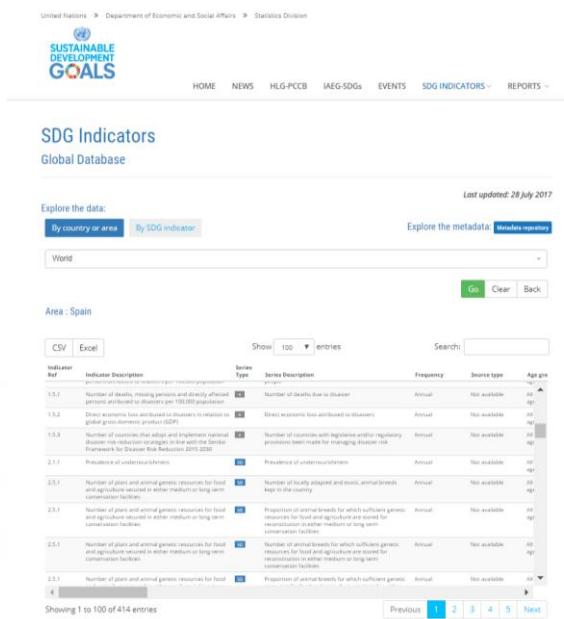
Business Call to Action Indicators (Global Compact y KPMG, 2010)

Seleccionar las técnicas

Figure 16: Valuation techniques



Recopilar datos

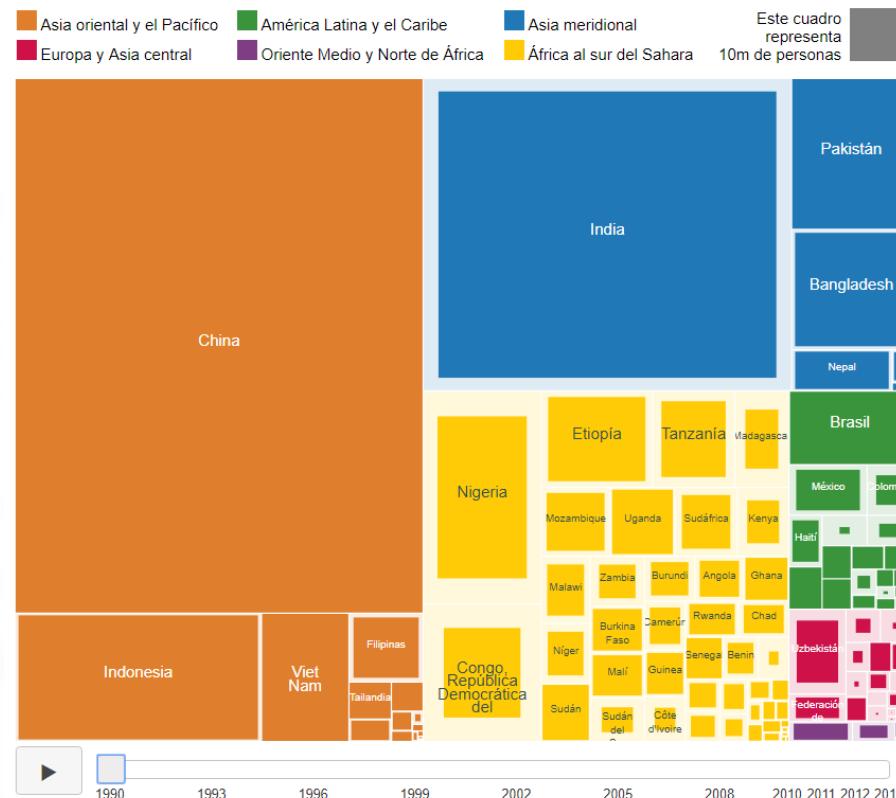


SDG Indicators Global Database (ONU)

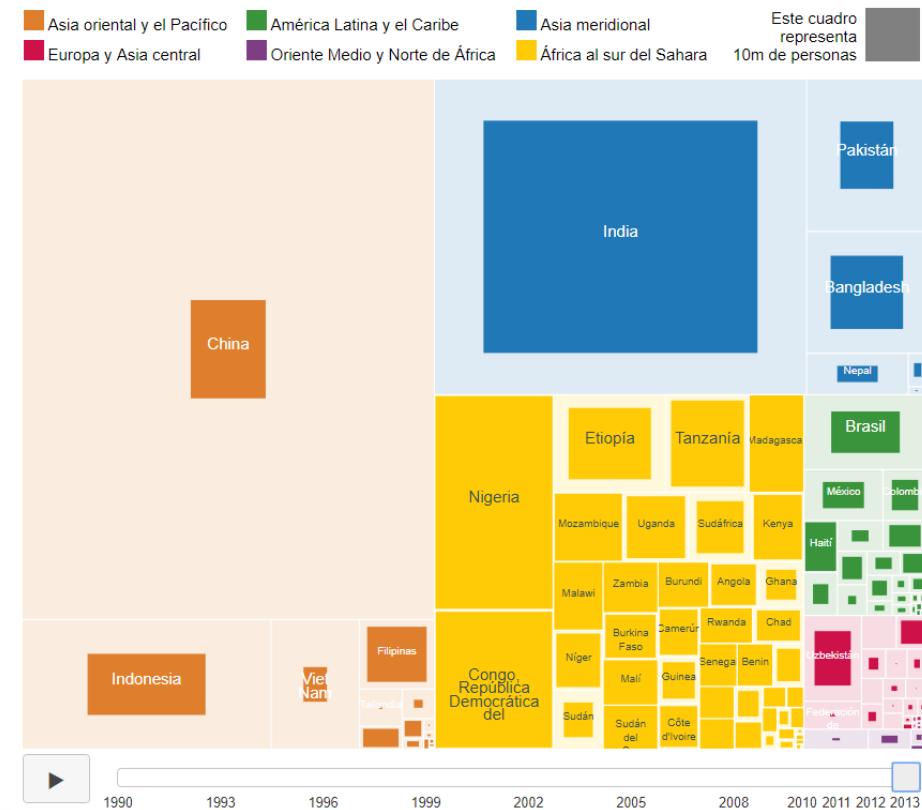
SDG Atlas (World Bank)

No dejar a nadie atrás

Pesonas viviendo en pobreza extrema en 1990

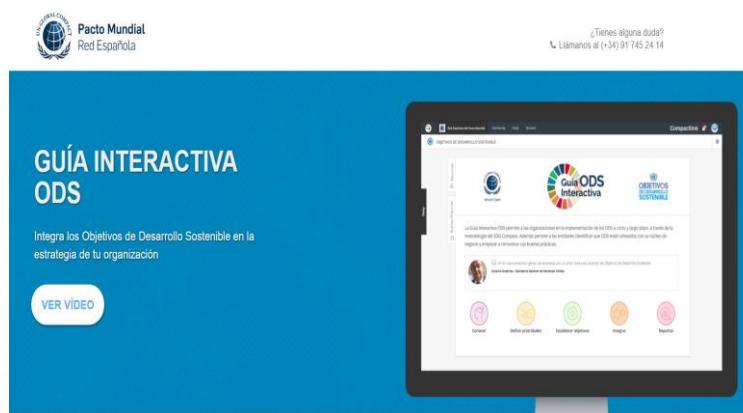


Pesonas viviendo en pobreza extrema en 2013

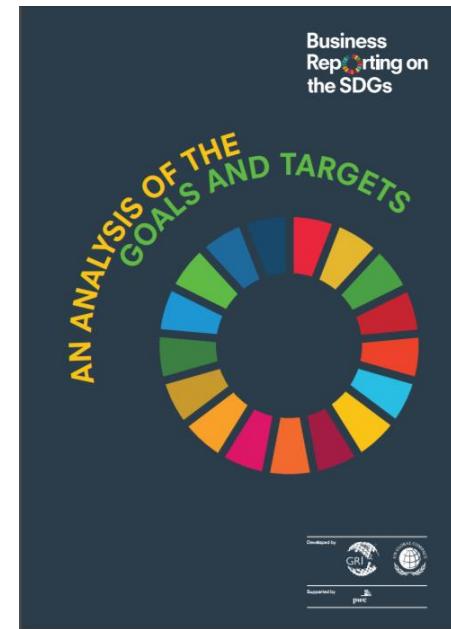


Comunicar

Herramientas para comunicar



Guía interactiva ODS
(Pacto Mundial, 2017)



Business Reporting on the
SDGs: An analysis of the goals
and targets (PwC, GRI y
Global Compact, 2017)

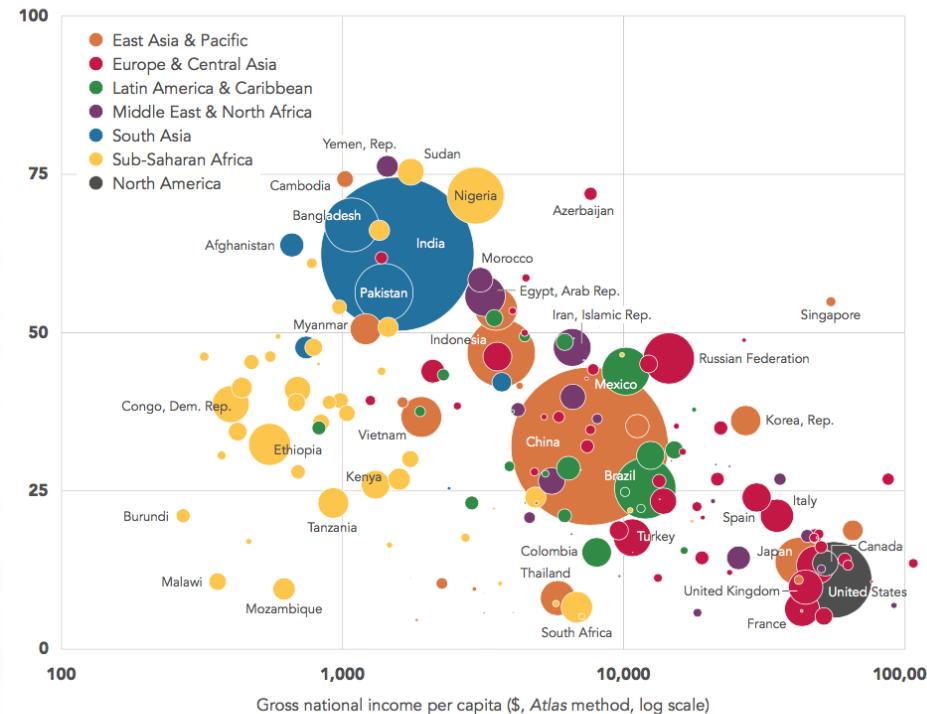


Interated Reporting
(ICAS, 2017)

Entender el mundo a través de los datos

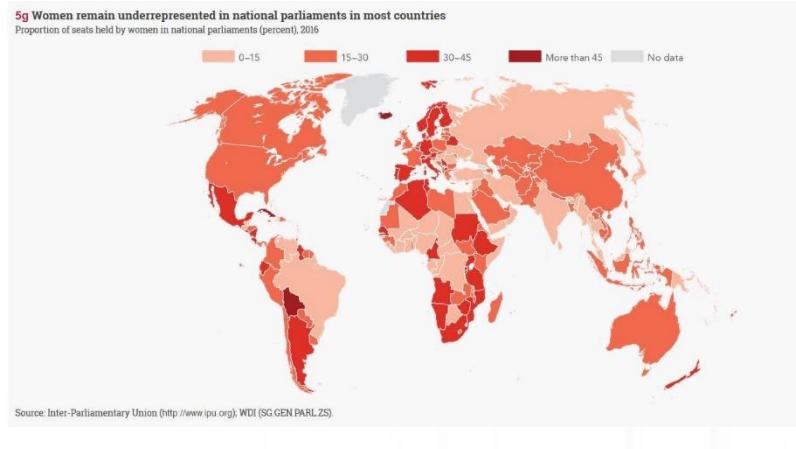
3h Health financing is dominated by out-of-pocket payments in poorer countries

Out-of-pocket payments as a share of total health expenditure, 2014 (%)



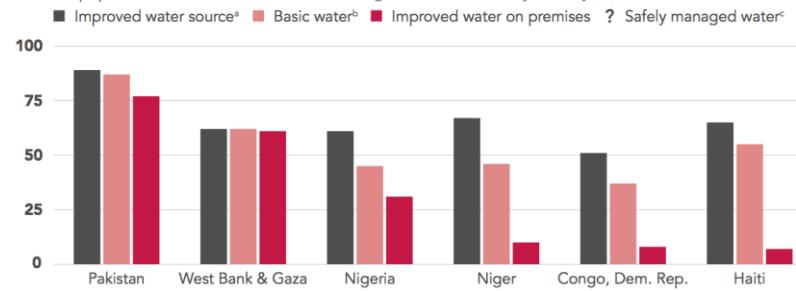
5g Women remain underrepresented in national parliaments in most countries

Proportion of seats held by women in national parliaments (percent), 2016



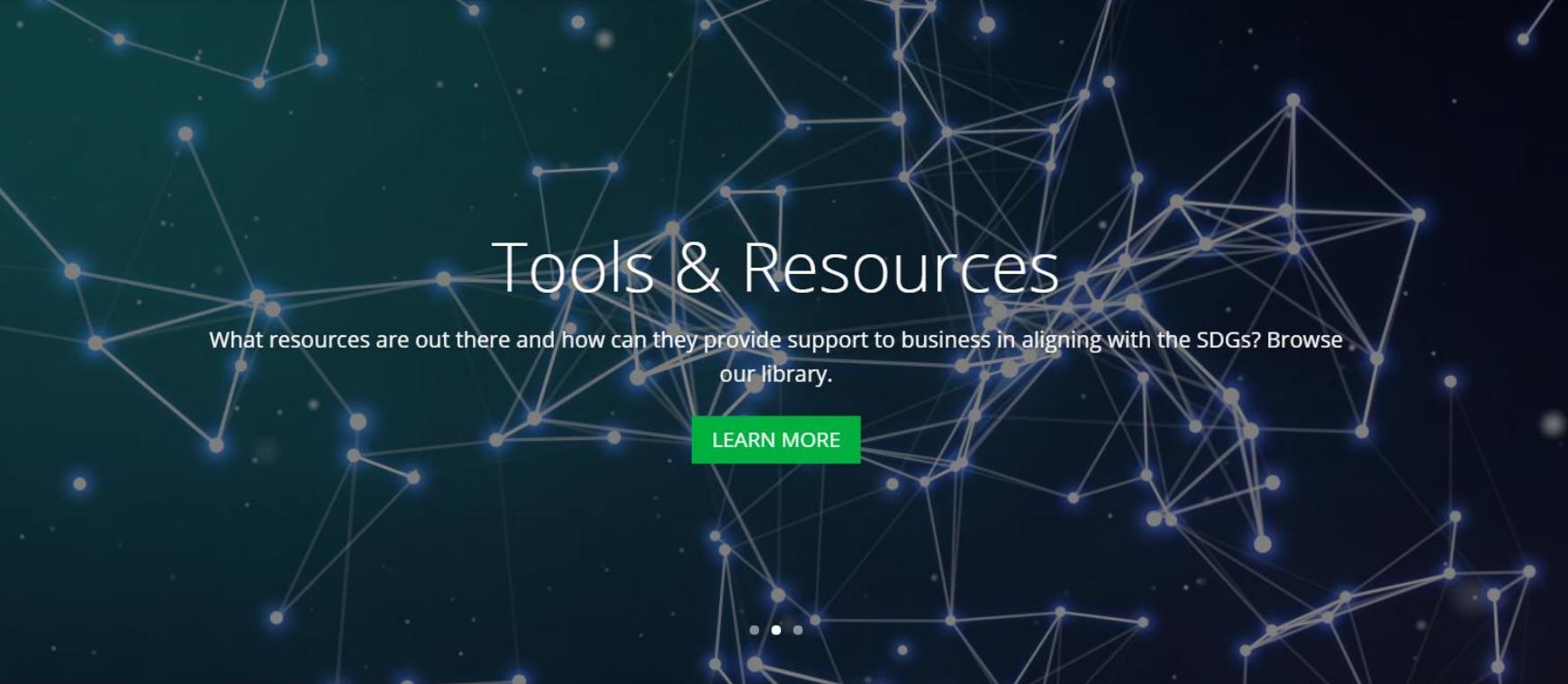
6c Under stricter definitions, fewer people have access to water

Share of population at each access level, according to latest dataset, by country (%)



Más referencias

SDG Business Hub

[Home](#)[Tools & Resources](#)[Business Action](#)[WBCSD & the SDGs](#)[News & Insights](#)

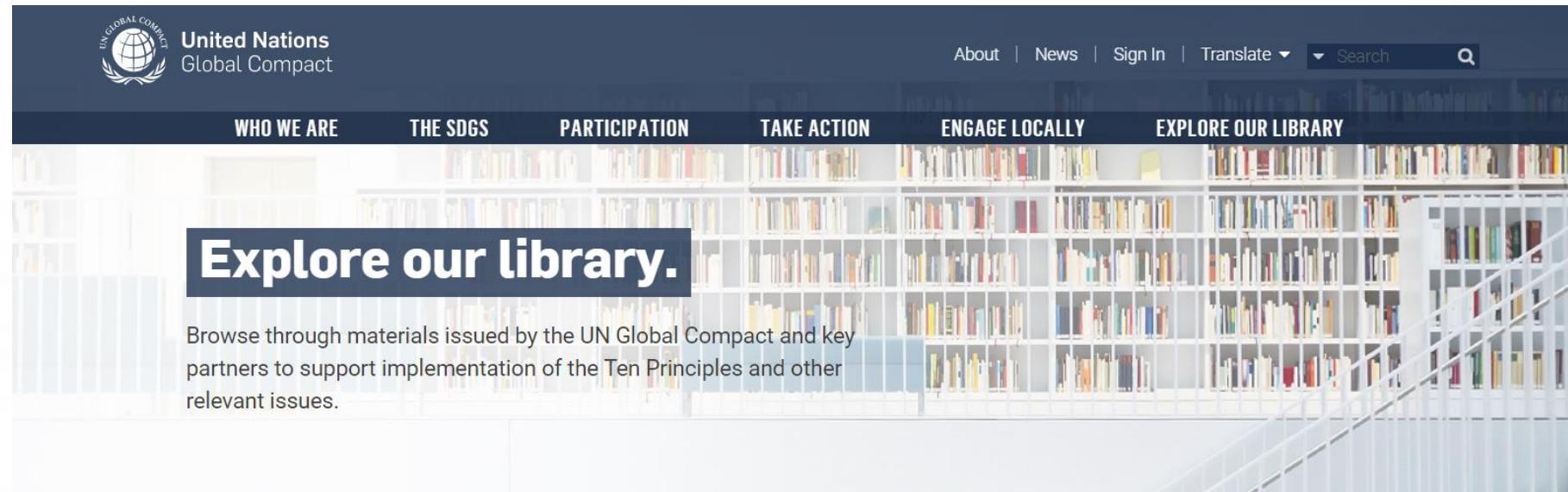
Tools & Resources

What resources are out there and how can they provide support to business in aligning with the SDGs? Browse our library.

[LEARN MORE](#)

A large, semi-transparent network graph serves as the background for the main content area. The graph consists of numerous small, glowing blue dots connected by thin white lines, forming a complex web of connections against a dark teal background. In the center of this network, the words "Tools & Resources" are displayed in a large, white, sans-serif font. Below them, a smaller white text block reads: "What resources are out there and how can they provide support to business in aligning with the SDGs? Browse our library." At the bottom center of the graph area, there is a green rectangular button with the white text "LEARN MORE".

United Nations Global Compact Library



Search Our Library 

ISSUE ▾ | TOPIC ▾ | SDG ▾ | SECTOR ▾ | LANGUAGE ▾

Active Filters: TOPIC Sustainable Development Goals  Clear All

- Transformar nuestro mundo: la Agenda 2030 para el Desarrollo Sostenible [[A/RES/70.1](#)]. Asamblea General de las Naciones Unidas. 25 de septiembre de 2015.
- Indicadores globales para el seguimiento de los ODS. Grupo Interinstitucional de Expertos. 2017.
- Voluntary National Review. High-level political forum on sustainable development. 2017.
- El sistema de medición y seguimiento de los ODS. Ayuso, A. y Forero, M. [CIDOB]. 5 de junio de 2017.
- Empresa y objetivos de desarrollo sostenible. Remacha, M. [Cátedra CaixaBank RSC]. Abril de 2017.
- La medición y la comunicación de la rse: indicadores y normas. Strandberg, L. [Cátedra "la Caixa" RSC]. Diciembre de 2010.

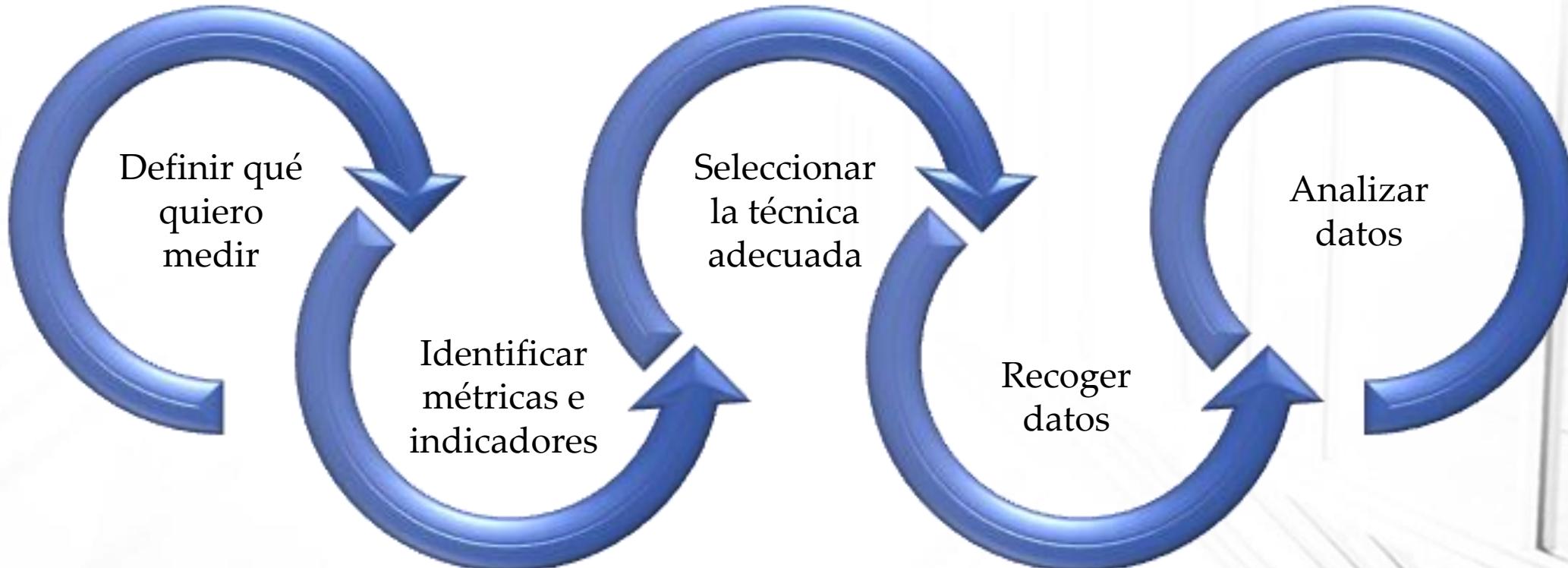
- SDG Compass: La guía para la acción empresarial en los ODS. GRI, Global Compact y WBSCD. 2016.
- Business Reporting on the SDGs: An analysisi of the goals and targets. PwC. Septiembre de 2017.
- El sector privado antes los ODS: Guía práctica para la acción. Red Española Pacto Mundial. Febrero de 2017.
- Midiendo el impacto socioeconómico Guía para empresas. WBSC. Febrero de 2013.
- Social Capital Protocol. WBSC. 2017.
- Measuring Value of Business Call to Action Initiatives: A Results Reporting Framework Business Call to Action. 2010.
- Measuring and managing total impact: A new language for business decisions. PwC. 2013.

¿Contamos?

Marta Remacha

mremacha@mutuauniversal.net

¿Cómo medimos?



Grupo Interinstitucional de Expertos (IAEG-SDG's)

- 232 indicadores globales
- Tier Classification Criteria/Definitions:
 - **Tier 1:** Indicator is conceptually clear, has an internationally established methodology and standards are available, and data are regularly produced by countries for at least 50 per cent of countries and of the population in every region where the indicator is relevant.
 - **Tier 2:** Indicator is conceptually clear, has an internationally established methodology and standards are available, but data are not regularly produced by countries.
 - **Tier 3:** No internationally established methodology or standards are yet available for the indicator, but methodology/standards are being (or will be) developed or tested.
- **As of 20 April 2017:** The updated tier classification contains **82 Tier I indicators, 61 Tier II indicators and 84 Tier III indicators**. In addition to these, there are **5 indicators that have multiple tiers** (different components of the indicator are classified into different tiers).

Target	Indicator	Initial Proposed Tier (by Secretariat)	Possible Custodian Agency(ies)	Partner Agency(ies)	Updated Tier Classification (by IAEG-SDG Members)	Notes (including timing of review and explanation for change in Tier)
Goal 3. Ensure healthy lives and promote well-being for all at all ages						
3.1 By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births	3.1.1 Maternal mortality ratio	Tier II	WHO	UNFPA, DESA Population Division, World Bank	Tier II	
	3.1.2 Proportion of births attended by skilled health personnel	Tier I	UNICEF	WHO, UNFPA	Tier I	
3.2 By 2030, end preventable deaths of newborns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births and under-5 mortality to at least as low as 25 per 1,000 live births	3.2.1 Under-five mortality rate	Tier I	UNICEF	DESA Population Division, World Bank	Tier I	
	3.2.2 Neonatal mortality rate	Tier I	UNICEF	DESA Population Division, World Bank	Tier I	
3.3 By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases	3.3.1 Number of new HIV infections per 1,000 uninfected population, by sex, age and key populations	Tier I	UNAIDS	WHO, UNFPA	Tier II	IAEG-SDG 3rd meeting: Lack of sufficient data coverage
	3.3.2 Tuberculosis incidence per 100,000 population	Tier I	WHO		Tier I	
	3.3.3 Malaria incidence per 1,000 population	Tier I	WHO		Tier I	
	3.3.4 Hepatitis B incidence per 100,000 population	Tier II	WHO		Tier II	
	3.3.5 Number of people requiring interventions against neglected tropical diseases	Tier I	WHO		Tier I	
3.4 By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being	3.4.1 Mortality rate attributed to cardiovascular disease, cancer, diabetes or chronic respiratory disease	Tier II	WHO		Tier II	
	3.4.2 Suicide mortality rate	Tier II	WHO		Tier II	
3.5 Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol	3.5.1 Coverage of treatment interventions (pharmacological, psychosocial and rehabilitation and aftercare services) for substance use disorders	Tier III	WHO, UNODC		Tier III	
	3.5.2 Harmful use of alcohol, defined according to the national context as alcohol per capita consumption (aged 15 years and older) within a calendar year in litres of pure alcohol	Tier I	WHO		Tier I	

3.6 By 2020, halve the number of global deaths and injuries from road traffic accidents	3.6.1 Death rate due to road traffic injuries	Tier I	WHO	UNECE	Tier I	
3.7 By 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programmes	3.7.1 Proportion of women of reproductive age (aged 15-49 years) who have their need for family planning satisfied with modern methods	Tier I	DESA Population Division	UNFPA, WHO	Tier I	
	3.7.2 Adolescent birth rate (aged 10-14 years; aged 15-19 years) per 1,000 women in that age group	Tier I	DESA Population Division	UNFPA, WHO	Tier II	IAEG-SDG 3rd meeting: Lack of sufficient data coverage
3.8 Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all	3.8.1 Coverage of essential health services (defined as the average coverage of essential services based on tracer interventions that include reproductive, maternal, newborn and child health, infectious diseases, non-communicable diseases and service capacity and access, among the general and the most disadvantaged population)	Tier III	WHO	UNICEF, UNFPA, DESA Population Division	Tier III	Fast Track; Reviewed at 5th IAEG-SDG meeting; Request additional work on aggregation method at regional and global levels
	3.8.2 Proportion of population with large household expenditures on health as a share of total household expenditure or income	Tier III	WHO	World Bank	Tier II	UNSC 48 Refinement, Reviewed at 5th IAEG-SDG meeting; Data coverage for some regions is limited
3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination	3.9.1 Mortality rate attributed to household and ambient air pollution	Tier I	WHO	UNEP	Tier I	
	3.9.2 Mortality rate attributed to unsafe water, unsafe sanitation and lack of hygiene (exposure to unsafe Water, Sanitation and Hygiene for All (WASH) services)	Tier II	WHO	UNEP	Tier II	
	3.9.3 Mortality rate attributed to unintentional poisoning	Tier II	WHO	UNEP	Tier II	
3.a Strengthen the implementation of the World Health Organization Framework Convention on Tobacco Control in all countries, as appropriate	3.a.1 Age-standardized prevalence of current tobacco use among persons aged 15 years and older	Tier I	WHO, WHO-FCTC		Tier I	
3.b Support the research and development of vaccines and medicines for the communicable and	3.b.1 Proportion of the target population covered by all vaccines included in their national programme		WHO, UNICEF		Tier III	UNSC 48 Refinement; Reviewed at 5th IAEG-SDG meeting

Target	Indicator	Initial Proposed Tier (by Secretariat)	Possible Custodian Agency(ies)	Partner Agency(ies)	Updated Tier Classification (by IAEG-SDG Members)	Notes (including timing of review and explanation for change in Tier)
non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration on the TRIPS Agreement and Public Health, which affirms the right of developing countries to use to the full the provisions in the Agreement on Trade-Related Aspects of Intellectual Property Rights regarding flexibilities to protect public health, and, in particular, provide access to medicines for all	3.b.2 Total net official development assistance to medical research and basic health sectors	Tier I	OECD		Tier I	
	3.b.3 Proportion of health facilities that have a core set of relevant essential medicines available and affordable on a sustainable basis		WHO		Tier III	UNSC 48 Refinement; Reviewed at 5th IAEG-SDG meeting
3.c Substantially increase health financing and the recruitment, development, training and retention of the health workforce in developing countries, especially in least developed countries and small island developing States	3.c.1 Health worker density and distribution	Tier I	WHO		Tier I	
3.d Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks	3.d.1 International Health Regulations (IHR) capacity and health emergency preparedness	Tier II	WHO		Tier II	

Mutua Universal y los Objetivos de Desarrollo Sostenible

En Mutua Universal seguimos un comportamiento responsable que cuida de las personas, las empresas y el entorno. Estas son algunas de las iniciativas que hemos emprendido y con las que estamos contribuyendo a la consecución de los [Objetivos del Desarrollo Sostenible](#)



1 FIN DE LA POBREZA
Condiciones laborales dignas
Inclusión laboral personas en vulnerabilidad
Ayuda social personas en vulnerabilidad
Sensibilización, acciones de voluntariado y colaboración con ONG



Recomendaciones para una alimentación sana y nutritiva
Recogida y donación de alimentos
Contribución a la sostenibilidad del Sistema de Salud
Atención sanitaria a los trabajadores adheridos y protegidos



Programas de prevención en las empresas
Empresa Saludable
Seguridad y salud laboral
Programa de salud corporativa Bienestar Universal +Salud+Vida
Sensibilización, acciones de voluntariado y colaboración con ONG



Planes de formación y Universidad Corporativa
Formación en la empresa en materia de Sostenibilidad
Contratación de estudiantes en prácticas
Convenios con Universidades



Plan y medidas de igualdad
Plan y medidas de conciliación
Compromiso y sensibilización contra la violencia de género



6 AGUA LIMPIA Y SANEAMIENTO
Gestión sostenible del agua
Sensibilización ambiental



7 ENERGÍA ASEQUIBLE Y NO CONTAMINANTE
Medidas de eficiencia energética
Ayuda especial por situación de pobreza energética a trabajadores accidentados



8 TRABAJO DECENTE Y CRECIMIENTO ECONÓMICO
Gestión Integral del Absentismo en la empresa y competitividad
Programa de re inserción socio-laboral
Empleo y condiciones laborales dignas
Diversidad e igualdad de oportunidades de desarrollo profesional



9 INDUSTRIA, INNOVACIÓN E INFRAESTRUCTURA
Innovación al servicio de la salud
Premios Innovación y Salud
Investigación en salud



10 REDUCCIÓN DE LAS DESIGUALDADES
Política de igualdad
Declaración de respeto a la persona y a la diversidad
Adhesión al chárter de la Diversidad
Ayuda social
Guía de contratación responsable



11 CIUDADES Y COMUNIDADES SOSTENIBLES
Accesibilidad de los centros asistenciales
Eficiencia energética



12 PRODUCCIÓN Y CONSUMO RESPONSABLES
Guía de contratación responsable
Política Integrada
Uso eficiente de los recursos
Gestión de residuos
Círculo de Donaciones
Memoria de Sostenibilidad



13 ACCIÓN POR EL CLIMA
Sistema de gestión ambiental certificado
Eficiencia energética
Sensibilización ambiental



14 MAR, OCÉANO Y RESILIENCIA
Sistema de gestión ambiental certificado
Uso eficiente de los recursos
Gestión de Residuos
Sensibilización ambiental



16 PAZ, JUSTICIA E INSTITUCIONES SOLIDAS
Código de Conducta
Canal de Integridad
Gestión de Riesgos y Compliance
Manual de prevención de Riesgos Penales
Resolución de conflictos por APT y AS
Compromiso con la erradicación de la violencia de género



17 ALIANZAS PARA LOGRAR LOS OBJETIVOS
Compromiso y difusión de los ODS
Compromiso con los Diez Principios del Pacto Mundial
Colaboración con ONG